

Mapleton School District #32

Academic Excellence Through Student Achievement

**Adopted Budget
Fiscal Year 2021-2022**

Mapleton School District #32
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541-268-4312
www.mapleton.k12.or.us

Adopted: 16-Jun-21

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Introduction

What is a budget?

A budget is a financial plan containing estimates of revenues and expenditures for a single fiscal year. The District operates within a fiscal year beginning on July 1 and ending the following June 30. As the budgeting process encourages citizen input, the budget is also a vehicle for obtaining public opinion about proposed programs and fiscal policies of our district. Budget provisions are determined by Oregon's Local Budget Law, which can be found in Chapter 294 of the Oregon Revised Statutes. The law sets out several specific procedures that must be followed during the budgeting process.

What is local budget law?

Oregon's local budget law does several specific things:

- It establishes standard procedures for preparing, presenting and administering the budgets of Oregon's local governments.
- It encourages citizen involvement in the preparation of the budget before its formal adoption.
- It provides a method of estimating revenues, expenditures and proposed taxes.
- It offers a way of outlining the programs and services provided by local governments and the fiscal policy used to carry them out.

It is up to the District to prepare a budget that clearly outlines its fiscal policies; a budget that is clear and concise allows taxpayers to better understand how their tax dollars are spent.

The budget process

The budgeting process is accomplished in three parts: the budget is prepared, approved and adopted. A budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the governing body will make the necessary appropriations and certify the tax levy to the county assessor.

To give the public an opportunity to participate in the budgeting process, the District appoints a Budget Officer and forms a Budget Committee. The Budget Officer draws together necessary information and prepares the proposed budget. The Budget Committee then reviews and may revise the proposed budget before it is formally approved. Notices are published, budgets are made available for review, and public meetings are held. These requirements encourage public participation in budget-making. They also give exposure to budgeted programs and fiscal policies before the Board of Directors adopts the budget.

In summary the budget process includes:

Preparing the budget (budget officer appointed, proposed budget prepared).

Approving the budget (budget officer publishes notice, budget committee meets, committee approves budget).

Adopting the budget (budget summary and notice of budget hearing published, budget hearing held, budget adopted, appropriations made, tax levy declared and categorized, budget filed and levy certified).

2021-2022 Budget Calendar Key Dates

March 17, 2021	Budget calendar approved by board
May 5, 2021	Notice of budget committee meeting published on District website (published online for at least 10 days before the meeting date)
May 5, 2021	Notice of budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
May 19, 2021	First budget committee meeting
May 22, 2021	Notice of second budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
June 2, 2021	Second budget committee meeting (if necessary)
June 2, 2021	Notice of budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
June 9, 2021	Third budget committee meeting (if necessary)
June 9, 2021	Notice of budget hearing and budget summary published in The Siuslaw News (published five to 30 days before the hearing date)
June 16, 2021	Regular board meeting: public hearing on approved budget; adoption of budget; appropriations authorized; tax levy declared
July 15, 2021	Deadline to submit certification of tax levy to County Assessor (ED-50, Resolution Adopting the Budget)
July 15, 2021	Deadline to submit complete budget document to State Superintendent of Public Instruction and Education Service District Superintendent
August 15, 2021	Deadline for electronic budget submission to the Department of Education
September 30, 2021	Deadline for submission of budget document to County Clerk

The Budget Committee

Board of Directors	Term Expires	Position
Andrea Milbrett	June 30, 2021	1
Mizu Burruss	June 30, 2021	2
Mary Ellen Mansfield	June 30, 2023	3
Marilyn Fox	June 30, 2021	4
Michelle Holman	June 30, 2023	5

Budget Directors	Term Expires
Maree Beers	June 30, 2021
Tim Moffett	June 30, 2021
Kathy West	June 30, 2022
Sharon Schrenk	June 30, 2022
Connie Walton	June 30, 2023

The budget committee is a group of school board members and citizens that review the school district's proposed budget. The committee is composed of the elected school board and an equal number of appointed citizens. Each appointed member is appointed for staggered 3-year terms. Appointed budget committee members may be reappointed for additional terms, at the discretion of the governing body. If an appointive member of the budget committee is unable to complete the term, or resigns before the term is over, the governing body must appoint another elector to serve out the unexpired portion of the term. Each of the members has the same authority, whether school board member or appointed citizen.

At the budget committee's first meeting after appointment, the budget committee must elect a presiding officer. The presiding officer chairs the committee meetings. The committee reviews the budget at a public meeting. The public is encouraged to attend because one of the most important purposes of the committee is to take comments and questions from interested citizens. If a majority of the budget committee feels it is necessary, the committee may revise the proposed budget submitted by the budget officer. When satisfied that the budget reflects the goals and objectives established by the school board (within the available resources) the committee approves the budget. The committee also approves the property tax rate and approves the dollar amount for debt service for the payment of bond principal and interest. The budget committee's duties cease when the budget is approved by the budget committee. At that time, the school board is responsible to move the budget through adoption.

Superintendent's Budget Message

The 2019-2021 biennium saw an unprecedented \$9.0 Billion State School Fund (SSF) investment with additional \$2.0 Billion in funding for the Student Success Act (SSA). However, as we move into the first year of the 2021-2023 biennium, we are faced with economic instability. The COVID-19 pandemic has impacted communities just like ours throughout the United States. While the Oregon Department of Education's Ready Schools, Safe Learner (RSSL) Guidance allowed schools to reopen under very stringent guidelines. Oregon's once thriving economy is now in a state of uncertainty.

Based on the Governor and Co-Chairs of the Ways and Means Committee's proposed State School Fund (SSF), the budget we have prepared is based on \$9.1 billion in SSF K-12 funding. The federal Elementary and Secondary School Emergency Relief Fund (ESSER) has provided additional funding to meet the safety protocols and procedures outlined in RSSL. For the 2021-2022 school year, we will be receiving \$505,713 in Federal ESSER III Funds.

The ESSER Funds will be used to offset expenditures and/or lost revenue incurred throughout the school closure, as well as capital improvements to the District. This includes providing technology to students/staff for distance learning, providing a one-time stipend to families and staff for internet costs, covering for loss of revenue to Nutrition Services, reimbursing for additional transportation costs, purchasing additional supplies needed to meet safety protocols for onsite learning, as well as additional staffing needs to implement safety protocols and cleaning procedures. This also includes creating outside learning environments, ensuring all HVAC units are up to date and upgrading the elementary preschool wing to provide additional safe learning spaces.

For the 2021-2023 Biennium, the SSA Student Investment Account will be fully funded, as will the High School Success Act. The SSA Student Investment Account is funded through a new corporate activity tax and lottery funds. All SSA expenditures will be allocated per the SSA Student Investment Account Plan developed in partnership with our community, staff and students.

Enrollment is one of the biggest indicators of our State School Fund. The impact of the school closure due to the pandemic and a return to onsite/hybrid instruction, has had a negative impact on our enrollment. It is our hope that in the fall of 2021, schools will reopen to full onsite instruction and we will see all of our community students returning to in person learning.

Our budget recommendation represents a deficit budget for the first year of this biennium with the understanding we could face cuts during the following school year if enrollment does not recover. This means that the staffing levels will remain status quo for the 2021-2022 school year. The proposed budget does include contractually agreed upon cost of living adjustments, step increases for salaries, increase in insurance costs, as well as utility increases.

As a school district, we have weathered many storms through budget reductions and fluctuations in educational funding levels. I am reminded of something Franklin D. Roosevelt once said, “A smooth sea never made a skilled sailor.” As we navigate through these uncertain, stormy seas, we will continue to keep our focus on providing a supportive and safe learning environment where students are encouraged and empowered to reach their educational and personal potential.

There are many accomplishments from our staff and students that bring a great source of pride to our District. We all share high expectations for educating the children within this community, and we must continue to strive to provide the highest quality education that our students deserve. What this will look like in the fall remains to be seen. However, our district staff are committed to provide the most effective learning environment they can.

This proposed budget expresses our efforts to provide students with a comprehensive and challenging educational program, meet mandated graduation standards, maintain appropriate class sizes, provide continued opportunities for co- and extra-curricular activities and provide adequate supplies and instructional materials.

There are several ways in which we are working to create strong educational opportunities for our students for the 2021-2022 school year:

- Providing the opportunity for Pre-K students to attend the Mapleton School District Community Preschool located on the elementary school campus.
- Continuing support of our “Beyond Me” Project. It is a community service-based school-wide program that encourages volunteerism, student leadership and student ownership within the community.
- Providing instructional opportunities for students in Career and Technical Education, College Now classes, K-12 Art, and Foreign Language.
- District-wide professional development on Equity and Restorative Practices.
- Offering additional elective opportunities to enhance student learning and career readiness upon graduation.
- Offering the opportunity for high school students to take Honors level classes to be applied towards an Honor’s Diploma.

In recent years, the district has maintained a healthy ending fund balance in relation to other rural school districts in Lane County. With the future of school funding in Oregon being so uncertain; we believe we can weather the economic uncertainty we face for next school year with minimal impact on our students, staff and community.

I appreciate the hard work and dedication of the Mapleton School Board and Budget Committee members. A special thanks to Jeron Ricks, Business Manager, for the many hours he put into this document. Thanks also to the entire MSD #32 staff who implements budgets – the dollars and cents – into genuine care and concern of our students. It is difficult to put a price on that effort. This budget is a sincere attempt to do just that; and it is a budget that gives our educators the opportunity to help each student succeed.

Respectfully Submitted,
Jodi O'Mara, Superintendent
Mapleton School District #32

Business Manager's Budget Summary

Budget Components

Budget revenues and expenditures follow modified accrual basis of accounting. All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

Budget revenue and expenditure follow the Program Budget and Accounting Manual. The Program Budgeting and Accounting Manual is designed as a resource tool for school districts and education service districts in Oregon. The use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education.

State School Fund Grant revenues are estimated using the ODE 2021-22 State School Fund Estimates (released March 1, 2021).

Salaries and associated payroll cost of Certified Licensed and Extra Duty positions are estimated using the effective 2021-2023 Mapleton Education Association Collective Bargaining Agreement. Salaries and associated payroll cost of Classified positions are estimated using the 2021-2022 Association of Classified Employees Collective Bargaining Agreement.

BUDGET HIGHLIGHTS

FINANCIAL STABILITY

The district continues to maintain financial stability despite a drop in enrollment. The current budget deficit is mainly due to transfers to the Capital Improvement fund and continued excess budgeting for health insurance in the event of massive demographic coverage changes. The legislature is currently discussing an increase in the SSF which would cut the district deficit in half.

COVID Expenses and ESSER Funds

COVID concerns from the state continued to play a strong role in the district's actions in 2020-21. With the Federal Stimulus packages providing additional funding for schools the district has been able to cover extra expenses and plan for additional health and safety. To help support social distancing and looking to support future students as well, the district is making a number of purchases and renovations with the ESSER Funds in 2021-22. We are grateful for the opportunities this will provide for our students. Some of these projects are planned to include:

- Replacement of Outdated School Bus
- Replacement of Non-Compliant Playground Equipment
- Asbestos Abatement, New Flooring, and Possible Plumbing upgrades in Elementary
- Replacement of Outdated Technology Infrastructure Components
- Laptops for Staff

TEXTBOOK ADOPTION

Mapleton School District follows the Instructional Materials Adoption Schedule adopted by the State Board of Education. Here's a condensed look at our adoption schedule:

- 2021-22: World Language and The Arts and ELA
- 2022-23: Mathematics
- 2023-24: Science

MAPLETON ATHLETICS

Mapleton School District follows a five year uniform replacement schedule. The following teams will have new uniforms purchased in the 2021-22 fiscal year:

-Middle School Football and Middle School Volleyball

Please direct questions or comments pertaining to the budget document to the Business Manager at (541) 268-4312 or busmgr@mapleton.k12.or.us.

Sincerely,

Jeron Ricks

Business Manager

Acronyms

ADM	Average Daily Membership	ORS	Oregon Revised Statutes
ADMw	Average Daily Membership Weighted	OSAA	Oregon School Activities Association
BFB	Beginning Fund Balance	OSBA	Oregon School Boards Association
CCSS	Common Core State Standards	OSEA	Oregon School Employees Association
COSA	Confederation of School Administrators	PBS	Positive Behavior Supports
DO	District Office	PERS	Public Employees Retirement System
EFB	Ending Fund Balance	PFMLI	Paid Family and Medical Leave Insurance
ESD	Education Service District	POPS	Power of Positive Students
ESEA	Elementary and Secondary Education Act	REAP	Rural Education Achievement Program
ESSA	Every Student Succeeds Act	RIF	Reduction in Force
ESSER	Elementary and Secondary School Emergency Relief	SPED	Special Education
FTE	Full-Time Equivalent	SRSA	Small, Rural Achievement Program
GAAP	Generally Accepted Accounting Principles	SSF	State School Fund
GASB	Government Accounting Standards Board	TAG	Talented and Gifted
IAP	Individual Account Program	UEFB	Unappropriated Ending Fund Balance
IDEA	Individuals with Disabilities Act		
IEP	Individualized Educational Program		
MES	Mapleton Elementary School		
MHS	Mapleton High School		
MMS	Mapleton Middle School		
MSD	Mapleton School District		
NCLB	No Child Left Behind Act of 2001		
OAR	Oregon Administrative Rules		
ODE	Oregon Department of Education		
OPSRP	Oregon Public Service Retirement Plan		

Definitions

ADM (Average Daily Membership): Average Daily Membership is the year-to-date average of daily student enrollment.

ADMw (Average Daily Membership Weighted): The state calculates the ADMw a District has and multiplies that by the per ADMw funding amount to determine how much State School Fund revenue the District will receive. ADMw includes the number of students (ADM) and additional weightings for certain classifications, such as: Poverty, IEP, etc. These amounts can be seen on the SSF estimate.

Adopted Budget: The financial plan that is the basis for school and department appropriations.

Appropriation: Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplementary budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

Approved Budget: The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

Assessed Value: The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

Assets: Resources owned or held by a government which have monetary value.

Beginning Fund Balance: Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

Bond or Bond Issue: A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools or renovations.

Budget: Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

Budget Committee: Fiscal planning board of a local government, consisting of the elected governing body, plus an equal number of appointed citizens.

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.

Budget Officer: Person appointed by the governing body to assemble budgeted material and information and to physically prepare the proposed budget.

Budget Transfers: Amounts moved from one fund finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital Outlay: Money an organization spends to purchase or extend the life of a fixed asset.

Capital Project Fund: A fund used to account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sell of bonds.

Cash Basis: System of accounting under which revenues are accounted for only when received in cash and expenditures are accounted for only when paid.

Contingency: A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires a board approval.

Debt Service: The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

Debt Service Fund: A fund used to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Deficit: The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

Encumbrance: An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Ending Fund Balance: The difference between a fund's revenue and expenditures at year end.

Equalization: A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula, which allocates local and state funds on a weighted per student basis.

Expenditures: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Extended ADMw: This gives a district the greater ADMw of the current year or previous year. It allows districts with declining enrollment to plan adjustments rather

Full-Time Equivalent (FTE): Amount of a regular staff position scheduled to work 40 hours per week on average.

Fiscal Year: A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for local governments.

Fixed Assets: Assets of a long-term nature which are intended to continue to be held or used, such as: land, buildings, improvements, machinery and equipment.

Function: Expenditure classification identifying the activity or principal purpose for which an expenditure is made. Seven major function categories exist: (1000) Instruction, (2000) Support Service, (3000) Enterprise and Community Services, (4000) Facilities Acquisition and Construction, (5000) Other Fund Transactions and Debt Service, (6000) Contingency, (7000) Unappropriated Ending Fund Balance.

Fund: A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

General Fund: A fund used to account for most fiscal activities (general operating) except for those activities required to be accounted for in another fund.

Governing Body: As relating to a school district, the school board.

General Obligation (GO) Bond: A bond that is secured by the pledge of a government's "full faith and credit." GO Bonds issued by a jurisdiction are secured by the jurisdiction's ad valorem taxing power, which is typically not subject to constitutional limitation on the tax rate.

Individual Account Program (IAP): The IAP is a defined contribution retirement program for all active Tier One/Two and OPSRP members. IAP is 6% of gross salary paid by Mapleton School District.

Interfund Transfer: A transfer made from one fund to another and authorized by resolution or ordinance.

Levy: Amount of ad valorem tax certified by a local government for the support of the governmental encumbrances.

Liabilities: Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

Modified Accrual Basis: All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

Object: Expenditure classification identifying the service or commodity obtained as a result of a specific expenditure. Seven major object categories exist: (100) Salaries, (200) Employee Benefits, (300) Purchased Services, (400) Supplies and Materials, (500) Capital Outlay, (600) Other Objects, and (700) Transfers.

Oregon Public Service Retirement Plan (OPSRP): Employees hired after August 29, 2003, which work more than 600 hours a year for a PERS employer. 2021-2023 UAL rates are 23.72% of gross salary paid by MSD.

Payroll Expenses: Amounts paid by the district on behalf of employees in addition to gross salary, ie. group health premiums, contributions to PERS, social security, and workers' compensation.

Permanent Rate Limit: The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit. MSD's permanent rate is set at \$4.8917 per \$1,000 of assessed value.

PERS (Public Employment Retirement System): A state agency, with five board members appointed by the governor. Retirement benefits for most public employees in Oregon are administered through PERS. PERS maintains three separate retiree programs: Tier 1, Tier 2, and OPSRP.

PERS Tier 1: Member Employees hired prior to 1996. 2021-2023 UAL rates are 26.83% of gross salary paid by MSD.

PERS Tier 2: Member Employees hired between 1996-August 29, 2003. 2021-2023 UAL rates are 26.83% of gross salary paid by MSD.

PFMLI: Paid Family and Medical Leave Insurance - Employee benefit created in 2019 by the state by creating a payroll tax of 1% for certain employees. 0.4% to be paid by the employer and 0.6% to be paid by employee.

Program: A group of related activities to accomplish a major service or function for which the local government is responsible.

Proposed Budget: Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

Publication: Public notice given by an advertisement in a newspaper of general circulation within the boundaries of the local government.

Requirement: An expenditure or net decrease to a fund's resources.

Reserve Fund: Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.

Resources: Estimated beginning funds on hand plus anticipated receipts. Also known as revenue.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are restricted for specific purposes. Some examples of special revenue funds might include: restricted state or federal grants-in aid.

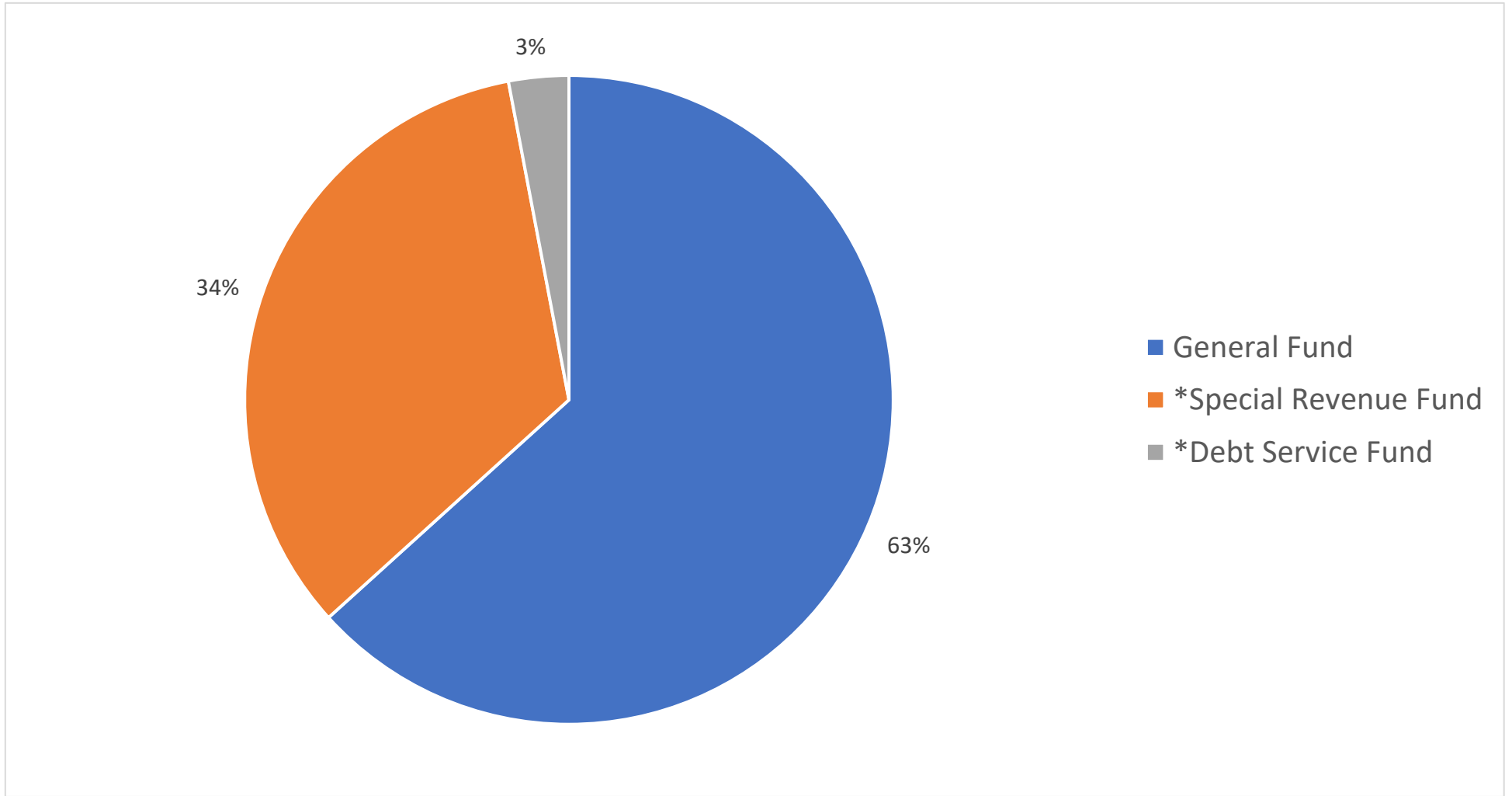
State School Fund (SSF): Oregon K-12 Public Schools are funded through a combination of local revenues and money appropriated by Legislature. The Oregon Department of Education distributes money by the Legislature through the SSF. The SSF's goal is to equalize funding across the state and achieves this goal by dividing the total revenue available by the number of weights in the state to get a funding per weight amount. The weights include the number of students (ADM) and specific characteristics of students (ADMw) including whether they are eligible for special education, in poverty, require ESL services, etc.

Supplemental Budget: A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

Unfunded Actuarial Liability (UAL): The excess of the actuarial (estimated) accrued liability over the actuarial value of assets. The UAL is amortized over a fixed period of time to determine the UAL rate component of employer contribution rates.

Unappropriated Ending Fund Balance (UEFB): Amount set aside in the budget to be used as a cash carryover to the next year's budget. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

Budget By Fund Allocation Graph



Funds Total: \$7,040,895

*Restricted Funds: These accounts have specific restrictions; they may only be spent as specified by either state or federal law, or by the source of the funds, such as grants and donations.

General Fund 100

The State School Fund grant and local property taxes primarily support General Fund operations. Since Measure 5, state appropriations for K-12 education are decided each biennium by the legislature. Amounts paid by the state are highly dependent upon corporate and personal income taxes as well as local property taxes.

STATE SCHOOL FUND is the method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. Oregon K-12 Public Schools are funded through a combination of certain local revenues available to school districts (primarily property taxes) and money appropriated by the Legislature.

The Oregon Department of Education (ODE) first totals all available funding for the biennium – local revenues available to each school district in Oregon and the money appropriated by the Legislature. ODE then distributes the revenue through the State School Fund Formula (Formula). The State School Fund Formula’s goal is to equalize funding across the state. The Formula achieves this goal by dividing the total revenue available by the number of “weights” in the state to get a funding per weight amount.

Weights include the number of K-12 public school students in Oregon as well as and specific characteristics of students including whether they are eligible for special education, in poverty, require ESL services, etc. The weights are expressed as “ADMw” which means Average Daily Membership Weighted. The State School Fund Grant is then awarded to each district based on the number of weights it has.

Number of Weights x Funding Per Weight = Local Revenue + State School Fund Grant

Under the formula, the amount available for distribution is THE State School Fund Grant and certain local revenues. The funding per weight is the same for all districts and is determined by the amount of money available for distribution. It does not matter what a district receives in local revenues (property taxes); the only revenue that matters is the statewide total of state and local dollars. The formula transforms local revenues into statewide resources.

For example, if the State School Fund Formula awarded \$1.00 per ADMw then District A and District B would receive the following State School Fund Grant with their respective local revenue:

District	ADMw	Local Rev	SSF	Total Funds
A	100	\$ 75	\$ 25	\$ 100
B	100	\$ 10	\$ 90	\$ 100

The *certain* local revenues included in the State School Fund Formula (which reduce the State School Fund Grant) are property taxes, the Common School Fund and County School Fund appropriations to each district, Federal Forest Fees, and State Managed Timber. Local revenues that are excluded from the State School Fund Formula include restricted state and federal grants, donations, rental income, bond and levy revenue, and beginning fund balance.

PROPERTY TAXES Under Measure 5, district property taxes are based on a permanent tax rate of \$4.8917 per \$1,000 of assessed value within district boundaries. Most taxes not collected in the year in which they were levied are collected in subsequent years. Other property tax-related revenues include interest earnings from delinquent taxes.

OTHER STATE FUNDING FORMULA REVENUES

Common School Fund – State allocation per ORS 327.403 distributed on a per student basis (varies from year to year).

County School Fund – Miscellaneous tax receipts from Lane County distributed on a per student basis.

Federal Forest Fees – Receipts under ORS 294.060 from the logging of national forests in Lane County.

State Managed County Timber – Revenue in addition to that distributed through the county school fund per ORS 530.

BEGINNING FUND BALANCE Other General Fund resources include unexpended resources and the unappropriated ending fund balance carried over from the previous year.

STATE SCHOOL FUND GRANT
2021-2022
 Based on \$9.1 Billion Budget with a 49/51 split as of 3/1/2021
Lane County, Mapleton SD 32 - 2085

2021-2022 Local Revenue	2021-2022 Transportation Grant
Property Taxes and In-lieu of property taxes from local sources = \$762,928.00	Salaries = N/A
Federal Forest Fees = \$0.00	Payroll = N/A
Common School Fund = \$14,180.58	Purchased Services = N/A
County School Fund = \$17,411.00	Supplies = N/A
State Managed Timber = \$0.00	Other = N/A
ESD Equalization = \$0.00	Garage Depreciation = N/A
In-Lieu of Property Taxes(non-local sources) = \$0.00	Bus Depreciation = N/A
Revenue Adjustments = \$0.00	Fees Collected = N/A
Sum of Local Revenue = \$794,519.58	Non-Reimbursable = N/A
2021-2022 Experience Adjustment	Net Eligible Trans Expenditures = \$250,000.00
District Average Teacher Experience = 8.58	Transportation per ADMr Rank = 89%
State Average Teacher Experience = 12.18	Transportation Reimbursement Rate = 80.00%
Experience Adjustment (Difference in District and State Teacher Experience) = -3.52	80.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$200,000.00

2021-2022 Extended ADMW	Extended ADMW 281.76
2021-2022 ADMW 278.03	2020-2021 ADMW 281.76

2021-2022 General Purpose Grant
 Multiply the Teacher Experience Adjustment of -3.52 by \$25 then add \$4500 to the result = \$4,412.00
 Then multiply \$4,412.00 by the Extended ADMW 281.7586 and then by the funding ratio 1.912633780323 = \$2,377,631.28

2021-2022 Total Formula Revenue
 Add the General Purpose Grant \$2,377,631.28 to the Transportation Grant \$200,000.00 = \$2,577,631.28

2021-2022 State School Fund Grant
 Subtract the Local Revenue \$794,519.58 from the Total Formula Revenue \$2,577,631.28 = \$1,783,111.70

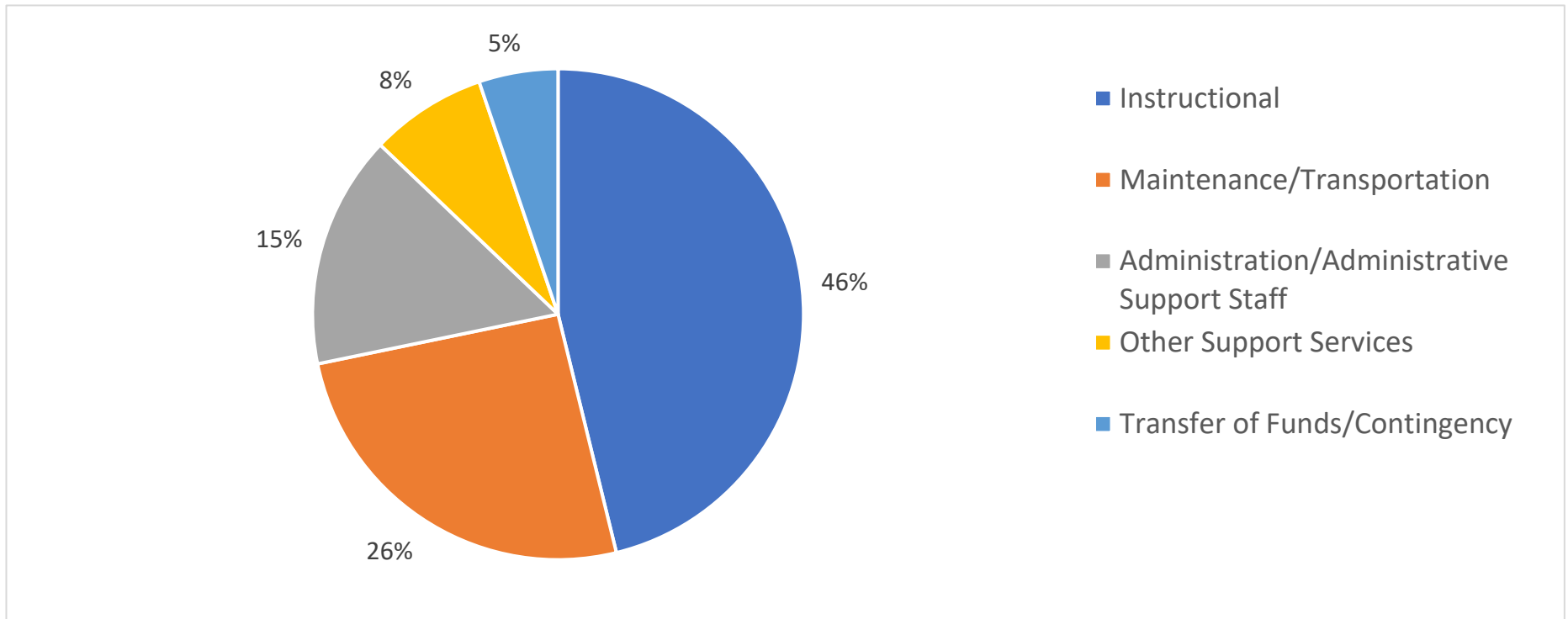
2021-2022 Rates per ADMW
 General Purpose Grant per Extended ADMW = \$8,439 Total Formula Revenue per Extended ADMW = \$9,148
 Charter Schools Rate(ORS 338.155) = \$8,552

Payments	
SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

FUND 100

General Fund

General Fund Operating Expenditures by Function: The graph below displays how the General Fund is budgeted by function. As the graph indicates, the majority of the General Fund is allocated to pay teaching and student resources. The Reserve account is not included below because it is a *non-operating* program.



Instructional: includes all activities that direct the teaching of students, or the interaction between teacher and students at Mapleton Elementary School (K-6) and Mapleton High School (7-12).

Maintenance/Transportation: Includes utilities, plant operation and maintenance, and student transportation.

Administration/Administrative Support Staff: Includes Superintendent, Principal, and Administrative Support Staff

Other Support Services: Includes Board of Education, Technology, Fiscal Services, and Staff Development.

Transfer of Funds/Contingency: This is money transferred to special revenue accounts, such as: Textbooks, Capital Improvement, Retirement.

Major Sub-Functions

1111 Elementary, K-6 Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

1121 Middle/Junior High Programs Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

1122 Middle/Junior High School Extracurricular School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics and student council.

1131 Secondary School Programs- Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 High School Extracurricular School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, student council and honor society.

1250 Less Restrictive Programs for Students with Disabilities- Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as resource rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

1280 Alternative Education (Online)- Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a nontraditional setting, such as online coursework. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework.

2120 Guidance Services- Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices.

2310 Board of Education Services- Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

2321 Office of the Superintendent Services- Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.

2410 Office of the Principal Services- Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district.

2520 Fiscal Services- Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

2540 Operation and Maintenance of Plant Services- Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition. Activities which maintain safety in buildings, equipment and grounds are included.

2552 Vehicle Operation Services- Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.

2558 Special Education Transportation Services- Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here.

2660 Technology Services- Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

5200 Transfers of Funds These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them.

6110 Operating Contingency Budgeted amount to be transferred by school board resolution to the proper expenditure code.

7000 Unappropriated Ending Fund Balance- An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

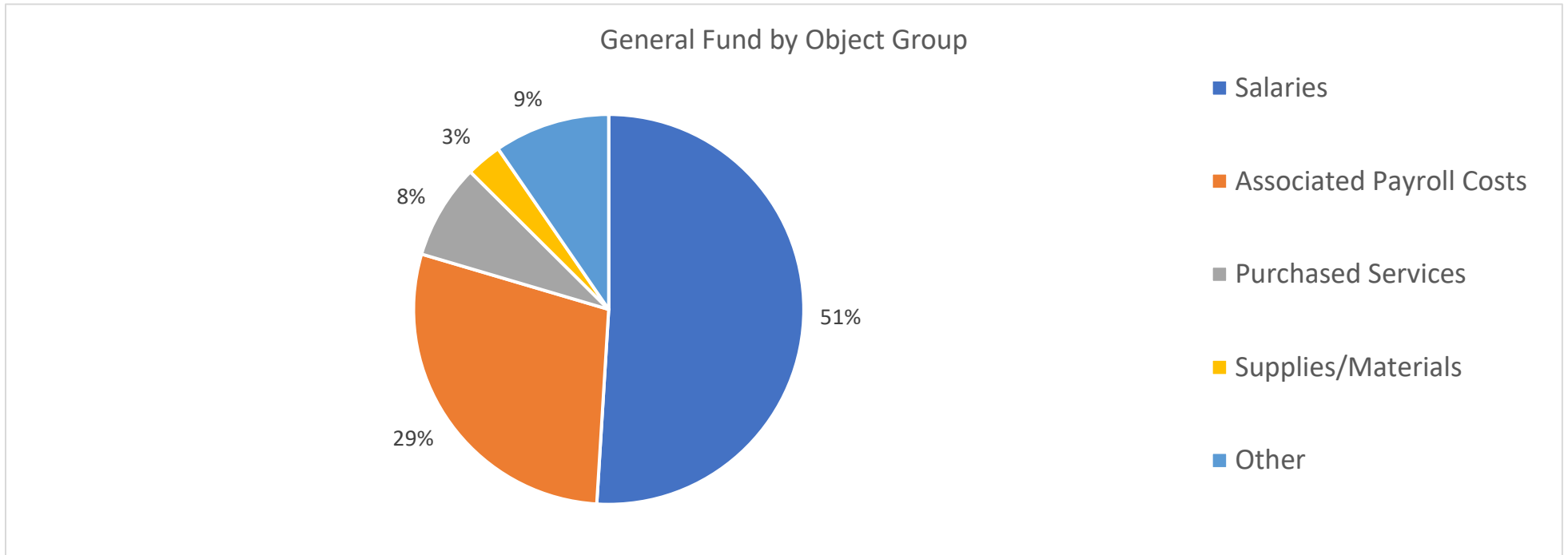
General Fund Function Detail

Function	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
Instructional							
1111	ELEMENTARY K-6	\$ 460,083	\$ 316,257	\$ 411,715	\$ 385,133	\$ 385,133	\$ 385,133
1121	MIDDLE SCHOOL PROGRAMS	\$ 100,271	\$ -	\$ -	\$ -	\$ -	\$ -
1122	MIDDLE SCHOOL EXTRACURRICULAR	\$ 17,654	\$ 6,685	\$ 25,972	\$ 26,044	\$ 26,044	\$ 26,044
1131	SECONDARY PROGRAMS 7-12	\$ 453,732	\$ 533,587	\$ 588,064	\$ 552,537	\$ 552,537	\$ 552,537
1132	HIGH SCHOOL EXTRACURRICULAR	\$ 69,207	\$ 64,474	\$ 93,169	\$ 87,892	\$ 87,892	\$ 87,892
1210	TALENTED AND GIFTED PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1250	LESS RESTRICTIVE SPED PROGRAMS	\$ 171,327	\$ 237,758	\$ 259,466	\$ 273,789	\$ 273,789	\$ 273,789
1280	ALTERNATIVE EDUCATION	\$ 2,700	\$ 2,394	\$ 7,099	\$ 5,000	\$ 5,000	\$ 5,000
1299	OTHER PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional		\$ 1,274,974	\$ 1,161,155	\$ 1,385,485	\$ 1,330,395	\$ 1,330,395	\$ 1,330,395
Support Services		2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt

2110	ATTENDANCE	\$ 67,386	\$ -	\$ -	\$ -	\$ -	\$ -
2120	COUNSELING SERVICES	\$ -	\$ 29,761	\$ -	\$ -	\$ -	\$ -
2130	HEALTH SERVICES	\$ 3,967	\$ 4,122	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
2210	IMPROVEMENT OF INSTRUCTION	\$ 10,000	\$ 270	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
2220	EDUCATION MEDIA SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2240	INSTRUCTIONAL STAFF DEVELOP	\$ 3,453	\$ 141	\$ -	\$ -	\$ -	\$ -
2310	BOARD OF EDUCATION	\$ 20,650	\$ 39,819	\$ 32,175	\$ 36,075	\$ 36,075	\$ 36,075
2321	EXECUTIVE ADMINISTRATION	\$ 106,732	\$ 106,528	\$ 116,686	\$ 118,161	\$ 118,161	\$ 118,161
2410	OFFICE OF THE PRINCIPAL	\$ 261,898	\$ 327,657	\$ 357,697	\$ 324,474	\$ 324,474	\$ 324,474
2520	FISCAL SERVICES	\$ 118,349	\$ 116,808	\$ 672,072	\$ 122,723	\$ 122,723	\$ 122,723
2540	OPERATION AND MAINTENANCE	\$ 402,457	\$ 348,039	\$ 414,133	\$ 442,746	\$ 442,746	\$ 442,746
2552	STUDENT TRANSPORTATION	\$ 233,750	\$ 204,823	\$ 260,840	\$ 256,827	\$ 256,827	\$ 256,827
2558	SPED TRANSPORTATION	\$ 33,129	\$ 15,228	\$ 77,570	\$ 37,310	\$ 37,310	\$ 37,310
2640	STAFF SERVICES	\$ 638	\$ 11	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
2660	TECHNOLOGY SERVICES	\$ 33,906	\$ 30,045	\$ 37,890	\$ 44,093	\$ 44,093	\$ 44,093
2690	OTHER SUPPORT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2700	SUPPLEMENTAL RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Support Services		\$ 1,296,317	\$ 1,223,252	\$ 1,987,314	\$ 1,400,659	\$ 1,400,659	\$ 1,400,659
Transfers and Contingency		2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
5200	Transfers of Funds	\$ 64,350	\$ 280,000	\$ 202,487	\$ 150,000	\$ 150,000	\$ 150,000
6110	Contingency	\$ (1)	\$ 3	\$ 50,000	\$ -	\$ -	\$ -
Total Transfers and Contingency		\$ 64,350	\$ 280,003	\$ 252,487	\$ 150,000	\$ 150,000	\$ 150,000
Unappropriated Ending Fund Balance		2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
7000	Unappropriated Ending Fund Balance	\$ 1,519,795	\$ 2,112,159	\$ 923,582	\$ 1,575,179	\$ 1,575,179	\$ 1,575,179
Total Unappropriated Ending Fund Balance		\$ 1,519,795	\$ 2,112,159	\$ 923,582	\$ 1,575,179	\$ 1,575,179	\$ 1,575,179
Total General Fund Expenditures by Function		\$ 4,155,436	\$ 4,776,568	\$ 4,548,868	\$ 4,456,233	\$ 4,456,233	\$ 4,456,233

General Fund Operating by Object

The graph below displays how the General Fund is budgeted by object. As the graph indicates, the overwhelming majority of the General Fund is allocated to pay for people (salaries and benefits). Education is a service industry: its product is produced by personal relationships between teacher and student, support staff and teacher, administrator and student. On average school districts spend 75% to 80% on salaries and associated payroll costs. Reserves are not included below because they are non-operating programs.



Salaries and Associated Payroll Costs: Includes salaries for all General Fund District personnel, including substitutes, and all associated payroll costs such as PERS, FICA, workers' compensation, and health insurance benefits.

Purchased Services: Includes all utilities, legal and audit services, other contracted work, and all other services not provided by the District, but purchased from outside vendors.

Supplies and Materials: Includes classroom and building supplies and materials, athletic uniforms and supplies, library books, and computer software and hardware.

Other: Includes goods and services not otherwise classified above, ie. dues and fees, district insurance, and transfers to Special Revenue Accounts.

General Fund Object Detail

Object	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
Salaries							
111	CERTIFIED SALARIES	\$ 552,797	\$ 536,928	\$ 545,696	\$ 586,401	\$ 586,401	\$ 586,401
112	CLASSIFIED SALARIES	\$ 275,260	\$ 281,379	\$ 370,450	\$ 309,096	\$ 309,096	\$ 309,096
113	ADMINISTRATORS	\$ 193,569	\$ 186,589	\$ 196,275	\$ 206,223	\$ 206,223	\$ 206,223
114	MANAGERIAL	\$ 220,965	\$ 205,886	\$ 230,418	\$ 215,665	\$ 215,665	\$ 215,665
116	SUPP RET STIPENDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	CERT. SUB. SALARY	\$ 40,548	\$ 24,988	\$ 39,730	\$ 38,800	\$ 38,800	\$ 38,800
122	CLASS. SUB. SALARY	\$ 13,736	\$ 10,296	\$ 15,952	\$ 15,870	\$ 15,870	\$ 15,870
130	ADDITIONAL SALARY	\$ 57,573	\$ 41,196	\$ 67,076	\$ 66,182	\$ 66,182	\$ 66,182
140	TRAVEL STIPEND	\$ 3,000	\$ 3,000	\$ 5,400	\$ 5,562	\$ 5,562	\$ 5,562
145	INSURANCE STIPEND	\$ 56,320	\$ 47,255	\$ -	\$ 21,152	\$ 21,152	\$ 21,152
Total Salaries		\$ 1,413,768	\$ 1,337,516	\$ 1,470,998	\$ 1,464,951	\$ 1,464,951	\$ 1,464,951
Associated Payroll Costs							
210	PERS	\$ 424,531	\$ 438,891	\$ 484,351	\$ 456,633	\$ 456,633	\$ 456,633
220	SSA- FICA	\$ 121,847	\$ 116,412	\$ 129,998	\$ 125,086	\$ 125,086	\$ 125,086
230	OTHER PAYROLL COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	CONTRACTUAL EMP BENEFITS	\$ 184,697	\$ 138,260	\$ 285,447	\$ 240,180	\$ 240,180	\$ 240,180
Total Associated Payroll Costs		\$ 731,075	\$ 693,563	\$ 899,796	\$ 821,899	\$ 821,899	\$ 821,899
Purchased Services							
310	INSTRUCTIONAL PROF SERVICES	\$ 1,297	\$ 7,929	\$ 60,200	\$ 30,500	\$ 30,500	\$ 30,500
320	PROPERTY SERVICES	\$ 112,727	\$ 97,019	\$ 106,057	\$ 108,700	\$ 108,700	\$ 108,700
330	STUD TRANS SERVICES	\$ 1,006	\$ 1,248	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
340	TRAVEL	\$ 6,074	\$ 4,164	\$ 6,554	\$ 6,050	\$ 6,050	\$ 6,050
350	COMMUNICATION	\$ 22,262	\$ 21,951	\$ 24,158	\$ 24,700	\$ 24,700	\$ 24,700
374	TUITION PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
380	NON-INSTRUCTIONAL PROF SERVICES	\$ 45,744	\$ 50,531	\$ 48,281	\$ 51,725	\$ 51,725	\$ 51,725
390	OTHER GENERAL SERVICES	\$ 1,784	\$ 1,993	\$ 1,951	\$ 2,500	\$ 2,500	\$ 2,500
Total Purchased Services		\$ 190,894	\$ 184,834	\$ 249,502	\$ 226,475	\$ 226,475	\$ 226,475

Supplies and Materials		2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
410	CONSUMABLE SUPPLIES	\$ 62,014	\$ 44,208	\$ 73,307	\$ 74,150	\$ 74,150	\$ 74,150
420	TEXTBOOKS	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
430	LIBRARY BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440	PERIODICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460	NON-CONSUMABLE SUPPLIES	\$ 4,210	\$ 8,415	\$ 7,739	\$ 6,700	\$ 6,700	\$ 6,700
470	COMPUTER SOFTWARE	\$ 885	\$ 4,402	\$ 6,100	\$ 2,000	\$ 2,000	\$ 2,000
480	COMPUTER HARDWARE	\$ 3,168	\$ 5,077	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000
Total Supplies and Materials		\$ 70,277	\$ 62,101	\$ 92,645	\$ 84,850	\$ 84,850	\$ 84,850
Capital Outlay		2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
520	BUILDINGS ACQUISITION	\$ 10,215	\$ -	\$ -	\$ -	\$ -	\$ -
540	DEPRECIABLE EQUIPMENT	\$ 75,561	\$ 1,153	\$ 3,754	\$ -	\$ -	\$ -
564	BUSES AND CAP BUS IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay		\$ 85,776	\$ 1,153	\$ 3,754	\$ -	\$ -	\$ -
Other Objects		2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
640	DUES AND FEES	\$ 79,501	\$ 93,595	\$ 106,104	\$ 125,565	\$ 125,565	\$ 125,565
650	INSURANCE AND JUDGEMENTS	\$ -	\$ 11,644	\$ 550,000	\$ -	\$ -	\$ -
Total Other Objects		\$ 79,501	\$ 105,239	\$ 656,104	\$ 125,565	\$ 125,565	\$ 125,565
Transfers		2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
710	FUND MODIFICATIONS	\$ 64,350	\$ 280,000	\$ 202,487	\$ 150,000	\$ 150,000	\$ 150,000
Total Transfers		\$ 64,350	\$ 280,000	\$ 202,487	\$ 150,000	\$ 150,000	\$ 150,000
Other Use of Funds		2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
810	PLANNED RESERVE	\$ (1)	\$ 3	\$ 50,000	\$ -	\$ -	\$ -
820	RESERVED FOR NEXT YEAR	\$ 1,519,795	\$ 2,112,159	\$ 923,582	\$ 1,575,179	\$ 1,575,179	\$ 1,575,179
Total Other Use of Funds		\$ 1,519,795	\$ 2,112,162	\$ 973,582	\$ 1,575,179	\$ 1,575,179	\$ 1,575,179
Total General Fund Expenditures by Object		\$ 4,155,436	\$ 4,776,568	\$ 4,548,868	\$ 4,448,919	\$ 4,448,919	\$ 4,448,919

FUND 200

Special Revenue Funds

These funds account for the proceeds of specific revenue sources that are restricted for specified purpose.

Federal Programs Generally, recipients must use federal funds to supplement existing program activities and may not replace (supplant) non-federal funds that they have appropriated for the same purpose.

Title I-A: Title I-A provides financial assistance to public schools with high numbers or percentages of children in poverty to help ensure that all children meet challenging state academic content and student academic achievement standards.

Title V-A REAP Flex: Provides flexibility to local school districts by allowing the funds to be used under one or more of the following ESEA: Title I, Part A, Title II Part A, Title II Part D, Title III, Title IV Part A, Title IV Part B, Title V Part A.

IDEA: The Individuals with Disabilities Education Act (IDEA) is the federal education law that regulates special education by guaranteeing all children with disabilities access to a free and appropriate public education.

Small, Rural School Achievement Program (SRSA): The purpose of this program is to provide financial assistance to rural districts to assist them in meeting their state's definition of adequate yearly progress.

Food Service Program The food service program provides breakfast and lunch meals that meet USDA nutrition standards. The financial goal of the program is a break-even. Mapleton is a participant of the USDA Community Eligibility Provision; all K-12 students receive a free breakfast and lunch (no application required).

Transportation Fund Funds received from the State School Fund for transportation depreciation must be accounted for in a separate special revenue fund. These revenue sources cannot be used in the General Fund and the expenditure of those funds shall be limited to the acquisition of new buses or transportation equipment.

Textbook Fund This fund accounts for the purchase of K-12 textbook adoptions and the replacement of student use technology. It includes an annual transfer of support from the general fund.

Student Body Fund These funds account for the money schools receive from students and parent groups for purposes such as athletics, special school projects, field trips, and other student activities.

Preschool Fund This fund was created with the goal of establishing a preschool program at Mapleton Elementary School. This program began operation in 2019-20.

PERS-Retirement Fund- This fund was created to cover irregular payments from historical reassessments by PERS. Additionally, it can cover the increase in PERS costs from the base year rates of 2018-19. In 2020 the Board passed a directive to provide a basic retirement stipend for employees that have been with the district for 10 years or more. Duration is one month per PERS eligible year worked and the payment can be taken as the cheapest single insurance plan offered by the district, or as a cash equivalent payment.

Building Improvement Fund This fund was established to build a progressive reserve account to support the district's necessary improvements for building and grounds maintenance, equipment, and other capital outlay. In 2014 a partial replacement of the High School roof was paid out of this fund.

Fund 300

Debt Service Fund

This fund accounts for payments of interest and principal on long-term debt. Mapleton School District's long term debt includes a 2016 General Obligation Bond Series and bus lease. General Obligation (GO) bonds are secured by the full-faith-and-credit and taxing power of the issuing municipality. The municipality pledges to pay the interest and principal on the debt as it matures. GO bonds may only be issued if authorized by a ballot election of the issuing jurisdiction. On May 17, 2016 voters of Mapleton School District approved the issuance of \$4,000,000 in bonds for district building renovations.

Bus Lease					
Series	Purpose	Issue Date	Maturity	Initial Amt	Outstanding as of July 1
	2017 Bus Purchase	5/15/2017	7/15/2021	\$ 105,811	\$ 21,832

General Obligation Bonds					
Series	Purpose	Issue Date	Maturity	Initial Amt	Outstanding as of July 1
	2016 Finance costs of capital projects	8/17/2019	6/15/2041	\$ 4,000,000	\$ 3,650,000

Fund 400

These funds account for revenue and expenditures for capital improvements. These accounts are used to report financial resources that are restricted, committed, or assigned for capital outlays including the acquisition, construction, and renovation of capital facilities or other capital assets. Capital Project Funds revenues were related to the GO Bonds issued in 2016.

General Obligation Bond On May 17, 2016 voters approved Measure 20-243, authorizing the issuance of \$4 million in general obligation bonds to improve facilities, safety and security. Specific projects are as follows: Upgrade accessibility, roofing, mechanical, electrical, plumbing and septic systems, and exterior of buildings at Mapleton Elementary (MES) and Mapleton High School (MHS). Renovate MES and MHS, including exterior areas. Add emergency exits and increase security at MES and MHS. Acquire technology to support classroom instruction and infrastructure. Resurface track. Purchase school buses. Site improvements, furnishing and equipping of projects, demolition and bond issuance costs.

Oregon School Capital Improvement Matching Program Through the passage of Measure 20-243 Mapleton School District was awarded a matching \$4 million grant from the State of Oregon (distributed by ODE) for capital costs. The OSCIM Program was created through Senate Bill 447. The primary goal of SB 447 is to encourage communities to pass local school district general obligation (GO) bonds to address the deferred maintenance problems present in Oregon's schools. The OSCIM Program is funded with state-issued GO bonds.

Seismic Rehabilitation Grant Program The Seismic Rehabilitation Grant Program (SRGP) is a state of Oregon competitive grant program that provides funding for the seismic rehabilitation of critical public buildings, particularly public schools and emergency services facilities. In April 2017, Mapleton Elementary School was awarded \$1,409,104 and Mapleton High School was awarded \$1,500,000 million for retrofit projects.

FUND 100 - General Fund

General Fund Revenues Details

Fund	Code	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
Local State School Fund with Local Revenue								
100	R1110	Ad Val Tax Levied By Dist	\$ 63	\$ 11	\$ 12	\$ 10	\$ 10	\$ 10
100	R1111	Current Year's Taxes	\$ 640,779	\$ 681,178	\$ 718,297	\$ 780,109	\$ 780,109	\$ 780,109
100	R1112	Prior Year's Taxes	\$ 25,299	\$ 10,735	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
100	R1113	Back Taxes	\$ 435	\$ 308	\$ -	\$ -	\$ -	\$ -
100	R1114	Payment in Lieu of Prop Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	R1190	Penalties and Int on Taxes	\$ 2,428	\$ 2,429	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
100	R1500	Interest on Taxes	\$ 551	\$ 520	\$ 400	\$ 400	\$ 400	\$ 400
100	R2101	County School Fund	\$ 10,403	\$ 11,477	\$ 17,411	\$ 17,411	\$ 17,411	\$ 17,411
100	R3101	State School Fund	\$ 1,538,425	\$ 1,639,871	\$ 2,029,092	\$ 1,783,111	\$ 1,783,111	\$ 1,783,111
100	R3103	Common School Fund	\$ 16,543	\$ 16,200	\$ 13,870	\$ 14,180	\$ 14,180	\$ 14,180
100	R3104	State Man. County Timber	\$ 419,043	\$ 780,744	\$ -	\$ -	\$ -	\$ -
100	R3199	Other Unrestricted Grants	\$ -	\$ 11,644	\$ -	\$ -	\$ -	\$ -
Total State School Fund with Local Revenue			\$ 2,653,969	\$ 3,155,118	\$ 2,793,082	\$ 2,609,221	\$ 2,609,221	\$ 2,609,221
Other Local Revenue								
100	R1510	Interest on Investments	\$ 40,792	\$ 50,053	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000
100	R1710	Admission Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	R1910	Property Rental	\$ 4,800	\$ 4,800	\$ 4,800	\$ 5,092	\$ 5,092	\$ 5,092
100	R1920	Private Source Donations	\$ 5,375	\$ 4,222	\$ 100	\$ -	\$ -	\$ -
100	R1960	Recover Prior Year Expenses	\$ -	\$ 10,346	\$ -	\$ -	\$ -	\$ -
100	R1990	Miscellaneous	\$ 2,084	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ 4,800
100	R2102	ESD Apportionment	\$ -	\$ 18,000	\$ -	\$ 26,000	\$ 26,000	\$ 26,000
100	R3299	Restricted Grants	\$ 58,897	\$ 7,232	\$ -	\$ -	\$ -	\$ -
100	R5300	Sale of Assets	\$ -	\$ 7,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Total Other Local Revenue			\$ 111,947	\$ 101,653	\$ 34,900	\$ 51,892	\$ 51,892	\$ 51,892
Total General Fund Revenues			\$ 2,765,916	\$ 3,256,771	\$ 2,827,982	\$ 2,661,113	\$ 2,661,113	\$ 2,661,113

General Fund Function 1000 Details

Account Number	Code	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
Elementary K-6								
1001111258000000	111	CERTIFIED SALARIES	\$ 252,210	\$ 181,063	\$ 201,791	\$ 208,337	\$ 208,337	\$ 208,337
1001111258000000	112	CLASSIFIED SALARIES	\$ 4,731	\$ -	\$ 35,000	\$ -	\$ -	\$ -
1001111258000000	121	CERT. SUB. SALARY	\$ 17,135	\$ 11,052	\$ 17,573	\$ 17,500	\$ 17,500	\$ 17,500
1001111258000000	122	CLASS. SUB. SALARY	\$ 5,936	\$ 2,119	\$ 3,369	\$ 3,370	\$ 3,370	\$ 3,370
1001111258000000	130	ADDITIONAL SALARY	\$ 1,233	\$ 1,320	\$ 2,099	\$ 2,138	\$ 2,138	\$ 2,138
1001111258000000	145	INSURANCE STIPEND	\$ 12,694	\$ 4,400	\$ -	\$ -	\$ -	\$ -
1001111258000000	211	EMPLOYER CONTR.	\$ 21,650	\$ 18,945	\$ 23,681	\$ 19,722	\$ 19,722	\$ 19,722
1001111258000000	212	PERS PICK-UP	\$ 16,741	\$ 12,173	\$ 12,177	\$ 12,360	\$ 12,360	\$ 12,360
1001111258000000	216	EMPLR. CONT. OPSRP	\$ 42,257	\$ 35,429	\$ 34,292	\$ 38,150	\$ 38,150	\$ 38,150
1001111258000000	220	SOCIAL SECURITY/FICA	\$ 22,701	\$ 14,592	\$ 19,283	\$ 15,785	\$ 15,785	\$ 15,785
1001111258000000	231	WORKERS' COMP.	\$ 1,601	\$ 1,076	\$ 1,436	\$ 1,500	\$ 1,500	\$ 1,500
1001111258000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 1,031	\$ 1,031	\$ 1,031
1001111258000000	240	INSURANCE	\$ 55,697	\$ 28,524	\$ 49,474	\$ 52,700	\$ 52,700	\$ 52,700
1001111258000000	245	DIST PD ANNUITY	\$ -	\$ 360	\$ 540	\$ 540	\$ 540	\$ 540
1001111258000000	319	OTHER INST, PROF & TECH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001111258000000	410	SUPPLIES AND MATERIALS	\$ 2,241	\$ 2,764	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
1001111258000000	418	PE SUPPLIES	\$ 1,788	\$ -	\$ -	\$ -	\$ -	\$ -
1001111258000000	419	SUPPLIES/ODS	\$ 1,368	\$ 2,260	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
1001111258000000	460	NON-CONSUMABLE SUP.	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
1001111258000000	470	COMPUTER SOFTWARE	\$ -	\$ 180	\$ 1,000	\$ -	\$ -	\$ -
1001111258000000	480	COMPUTER HARDWARE	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
1001111258000000	640	DUES & FEES	\$ -	\$ -	\$ 500	\$ 3,500	\$ 3,500	\$ 3,500
Total Elementary K-6			\$ 460,083	\$ 316,257	\$ 411,715	\$ 385,133	\$ 385,133	\$ 385,133
Secondary Ed 7-12								
1001131628060000	111	CERTIFIED SALARIES	\$ -	\$ 298,151	\$ 317,729	\$ 311,765	\$ 311,765	\$ 311,765
1001131628060000	112	CLASSIFIED SALARIES	\$ -	\$ 5,377	\$ -	\$ -	\$ -	\$ -
1001131628060000	121	CERT. SUB. SALARY	\$ 23,210	\$ 12,456	\$ 19,804	\$ 19,000	\$ 19,000	\$ 19,000
1001131628060000	122	CLASS. SUB. SALARY	\$ 355	\$ 1,017	\$ 1,618	\$ 1,600	\$ 1,600	\$ 1,600
1001131628060000	130	ADDITIONAL SALARY	\$ 731	\$ 1,077	\$ 1,297	\$ 1,300	\$ 1,300	\$ 1,300
1001131628060000	145	INSURANCE STIPEND	\$ -	\$ 4,950	\$ -	\$ -	\$ -	\$ -
1001131628060000	211	EMPLOYER CONTR.	\$ 39,855	\$ 203	\$ 323	\$ -	\$ -	\$ -

1001131628060000	212	PERS PICK-UP	\$	1,156	\$	18,880	\$	20,062	\$	18,794	\$	18,794	\$	18,794
1001131628060000	216	EMPLR. CONT. OPSRP	\$	1,723	\$	83,470	\$	88,606	\$	82,043	\$	82,043	\$	82,043
1001131628060000	220	SOCIAL SECURITY/FICA	\$	1,750	\$	24,288	\$	26,096	\$	23,805	\$	23,805	\$	23,805
1001131628060000	231	WORKERS' COMP.	\$	125	\$	1,720	\$	1,880	\$	2,000	\$	2,000	\$	2,000
1001131628060000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	1,543	\$	1,543	\$	1,543
1001131628060000	240	INSURANCE	\$	-	\$	72,280	\$	95,549	\$	79,087	\$	79,087	\$	79,087
1001131628060000	340	TRAVEL	\$	439	\$	131	\$	500	\$	-	\$	-	\$	-
1001131628060000	355	PRINTING AND BINDING	\$	-	\$	1,219	\$	1,200	\$	1,200	\$	1,200	\$	1,200
1001131628060000	410	SUPPLIES AND MATERIALS	\$	396	\$	2,948	\$	7,000	\$	7,000	\$	7,000	\$	7,000
1001131628060000	470	COMPUTER SOFTWARE	\$	477	\$	302	\$	1,000	\$	-	\$	-	\$	-
1001131628060000	480	COMPUTER HARDWARE	\$	-	\$	2,170	\$	2,000	\$	-	\$	-	\$	-
1001131628060000	640	DUES & FEES	\$	150	\$	240	\$	900	\$	900	\$	900	\$	900
Total Secondary Ed 7-12			\$	70,368	\$	530,878	\$	585,564	\$	550,037	\$	550,037	\$	550,037

Secondary Office Supplies

				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
1001131628290000	410	SUPPLIES AND MATERIALS	\$	2,685	\$	2,709	\$	2,500	\$	2,500	\$	2,500	\$	2,500
Total Secondary Office Supplies			\$	2,685	\$	2,709	\$	2,500	\$	2,500	\$	2,500	\$	2,500

MS Extracurricular

				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
1001122378250000	130	ADDITIONAL SALARY	\$	1,481	\$	-	\$	1,481	\$	1,481	\$	1,481	\$	1,481
1001122378250000	212	PERS PICK-UP	\$	89	\$	-	\$	95	\$	95	\$	95	\$	95
1001122378250000	216	EMPLR. CONT. OPSRP	\$	324	\$	-	\$	370	\$	370	\$	370	\$	370
1001122378250000	220	SOCIAL SECURITY/FICA	\$	110	\$	-	\$	113	\$	113	\$	113	\$	113
1001122378250000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	7	\$	7	\$	7	\$	7
1001122378250000	231	WORKERS' COMP.	\$	8	\$	-	\$	8	\$	8	\$	8	\$	8
Total MS Extracurricular			\$	2,012	\$	-	\$	2,067	\$	2,074	\$	2,074	\$	2,074

Secondary Extracurricular

				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
1001132628250000	130	ADDITIONAL SALARY	\$	5,985	\$	4,015	\$	9,134	\$	9,134	\$	9,134	\$	9,134
1001132628250000	212	PERS PICK-UP	\$	347	\$	213	\$	584	\$	584	\$	584	\$	584
1001132628250000	216	EMPLR. CONT. OPSRP	\$	1,092	\$	943	\$	2,283	\$	2,283	\$	2,283	\$	2,283
1001132628250000	220	SOCIAL SECURITY/FICA	\$	453	\$	292	\$	699	\$	699	\$	699	\$	699
1001132628250000	231	WORKERS' COMP.	\$	32	\$	21	\$	52	\$	52	\$	52	\$	52
1001132628250000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	45	\$	45	\$	45	\$	45
Total Secondary Extracurricular			\$	7,910	\$	5,484	\$	12,752	\$	12,797	\$	12,797	\$	12,797

Special Education			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1001250000320000	111	CERTIFIED SALARIES	\$ 20,358	\$ 39,238	\$ 23,176	\$ 66,299	\$ 66,299	\$ 66,299
1001250000320000	112	CLASSIFIED SALARIES	\$ 88,848	\$ 104,020	\$ 95,721	\$ 80,000	\$ 80,000	\$ 80,000
1001250000320000	113	ADMINISTRATORS	\$ 5,681	\$ 7,358	\$ 7,753	\$ 8,277	\$ 8,277	\$ 8,277
1001250000320000	121	CERT. SUB. SALARY	\$ 203	\$ 1,480	\$ 2,353	\$ 2,300	\$ 2,300	\$ 2,300
1001250000320000	122	CLASS. SUB. SALARY	\$ 1,520	\$ 2,292	\$ 3,644	\$ 3,600	\$ 3,600	\$ 3,600
1001250000320000	130	ADDITIONAL SALARY	\$ 3,300	\$ 846	\$ 382	\$ 1,000	\$ 1,000	\$ 1,000
1001250000320000	145	INSURANCE STIPEND	\$ 462	\$ 555	\$ -	\$ 650	\$ 650	\$ 650
1001250000320000	211	EMPLOYER CONTR.	\$ 9,005	\$ 16,111	\$ 15,731	\$ 9,228	\$ 9,228	\$ 9,228
1001250000320000	212	PERS PICK-UP	\$ 6,324	\$ 8,843	\$ 7,779	\$ 8,784	\$ 8,784	\$ 8,784
1001250000320000	216	EMPLR. CONT. OPSRP	\$ 15,810	\$ 25,803	\$ 21,407	\$ 30,574	\$ 30,574	\$ 30,574
1001250000320000	220	SOCIAL SECURITY/FICA	\$ 9,154	\$ 11,662	\$ 10,367	\$ 10,360	\$ 10,360	\$ 10,360
1001250000320000	231	WORKERS' COMP.	\$ 820	\$ 868	\$ 781	\$ 820	\$ 820	\$ 820
1001250000320000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 810	\$ 810	\$ 810
1001250000320000	240	INSURANCE	\$ 7,659	\$ 10,374	\$ 8,000	\$ 19,317	\$ 19,317	\$ 19,317
1001250000320000	245	DIST PD ANNUITY	\$ -	\$ 11	\$ 20	\$ 20	\$ 20	\$ 20
1001250000320000	313	STUDENT SERVICES	\$ -	\$ 6,845	\$ 59,000	\$ 30,000	\$ 30,000	\$ 30,000
1001250000320000	340	TRAVEL	\$ 253	\$ 63	\$ 250	\$ 250	\$ 250	\$ 250
1001250000320000	380	NON-INSTR PROF SERV	\$ 803	\$ 788	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
1001250000320000	410	SUPPLIES AND MATERIALS	\$ 908	\$ -	\$ 500	\$ -	\$ -	\$ -
1001250000320000	420	TEXTBOOKS	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
1001250000320000	460	NON-CONSUMABLE SUP.	\$ 20	\$ -	\$ 500	\$ -	\$ -	\$ -
1001250000320000	470	COMPUTER SOFTWARE	\$ -	\$ 275	\$ 100	\$ -	\$ -	\$ -
1001250000320000	640	DUES & FEES	\$ 200	\$ 328	\$ 500	\$ 500	\$ 500	\$ 500
Total Special Education			\$ 171,327	\$ 237,758	\$ 259,466	\$ 273,789	\$ 273,789	\$ 273,789

HS Alt Education Online			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1001280628050000	111	CERTIFIED SALARIES	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
1001280628050000	212	PERS PICK-UP	\$ -	\$ -	\$ 192	\$ -	\$ -	\$ -
1001280628050000	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 660	\$ -	\$ -	\$ -
1001280628050000	220	SOCIAL SECURITY/FICA	\$ -	\$ -	\$ 230	\$ -	\$ -	\$ -
1001280628050000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001280628050000	231	WORKERS' COMP.	\$ -	\$ -	\$ 17	\$ -	\$ -	\$ -
1001280628050000	470	COMPUTER SOFTWARE	\$ -	\$ 2,295	\$ -	\$ -	\$ -	\$ -

1001280628050000	640	DUES & FEES	\$ 2,700	\$ 99	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
Total HS Alt Education Online			\$ 2,700	\$ 2,394	\$ 7,099	\$ 5,000	\$ 5,000	\$ 5,000

General Athletics			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1001132628230000	130	ADDITIONAL SALARY	\$ 6,051	\$ 7,270	\$ 10,551	\$ 9,000	\$ 9,000	\$ 9,000
1001132628230000	211	EMPLOYER CONTR.	\$ 31	\$ 169	\$ -			
1001132628230000	212	PERS PICK-UP	\$ 361	\$ 412	\$ 675	\$ 670	\$ 670	\$ 670
1001132628230000	216	EMPLR. CONT. OPSRP	\$ 1,292	\$ 1,683	\$ 2,638	\$ 2,600	\$ 2,600	\$ 2,600
1001132628230000	220	SOCIAL SECURITY/FICA	\$ 462	\$ 522	\$ 807	\$ 800	\$ 800	\$ 800
1001132628230000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 45	\$ 45	\$ 45
1001132628230000	231	WORKERS' COMP.	\$ 33	\$ 38	\$ 59	\$ 65	\$ 65	\$ 65
1001132628230000	318	PROF & IMP COSTS NON-INST	\$ 835	\$ 540	\$ 700	\$ -	\$ -	\$ -
1001132628230000	327	WATER AND SEWAGE	\$ 1,770	\$ 117	\$ 1,200	\$ -	\$ -	\$ -
1001132628230000	340	TRAVEL	\$ 1,110	\$ 690	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
1001132628230000	410	SUPPLIES AND MATERIALS	\$ 240	\$ 40	\$ 500	\$ 500	\$ 500	\$ 500
1001132628230000	460	NON-CONSUMABLE SUP.	\$ 182	\$ 5,204	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
1001132628230000	470	COMPUTER SOFTWARE	\$ 179	\$ 1,350	\$ 2,000	\$ -	\$ -	\$ -
1001132628230000	640	DUES & FEES	\$ 1,155	\$ 2,735	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
1001132628230000	654	STUDENT INSURANCE PREM	\$ -	\$ 229	\$ 300	\$ 300	\$ 300	\$ 300
Total General Athletics			\$ 13,702	\$ 20,999	\$ 28,930	\$ 23,480	\$ 23,480	\$ 23,480

MS Volleyball			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1001122378230100	130	ADDITIONAL SALARY	\$ 2,541	\$ 2,541	\$ 2,744	\$ 2,744	\$ 2,744	\$ 2,744
1001122378230100	211	EMPLOYER CONTR.	\$ 282	\$ 496	\$ -	\$ -	\$ -	\$ -
1001122378230100	212	PERS PICK-UP	\$ 62	\$ 93	\$ 176	\$ 176	\$ 176	\$ 176
1001122378230100	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 686	\$ 686	\$ 686	\$ 686
1001122378230100	220	SOCIAL SECURITY/FICA	\$ 194	\$ 194	\$ 210	\$ 210	\$ 210	\$ 210
1001122378230100	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 13	\$ 13	\$ 13
1001122378230100	231	WORKERS' COMP.	\$ 13	\$ 14	\$ 15	\$ 15	\$ 15	\$ 15
1001122378230100	380	NON-INSTR PROF SERV	\$ -	\$ 300	\$ 750	\$ 750	\$ 750	\$ 750
1001122378230100	410	SUPPLIES AND MATERIALS	\$ 88	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
Total MS Volleyball			\$ 3,181	\$ 3,639	\$ 4,631	\$ 4,644	\$ 4,644	\$ 4,644

HS Volleyball			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1001132628230100	130	ADDITIONAL SALARY	\$ 4,314	\$ 4,667	\$ 4,899	\$ 4,899	\$ 4,899	\$ 4,899

1001132628230100	212	PERS PICK-UP	\$ 290	\$ 280	\$ 314	\$ 314	\$ 314	\$ 314
1001132628230100	216	EMPLR. CONT. OPSRP	\$ 1,085	\$ 1,240	\$ 1,225	\$ 1,225	\$ 1,225	\$ 1,225
1001132628230100	220	SOCIAL SECURITY/FICA	\$ 330	\$ 357	\$ 375	\$ 375	\$ 375	\$ 375
1001132628230100	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 24	\$ 24	\$ 24
1001132628230100	231	WORKERS' COMP.	\$ 23	\$ 26	\$ 28	\$ 28	\$ 28	\$ 28
1001132628230100	380	NON-INSTR PROF SERV	\$ 2,066	\$ 2,648	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
1001132628230100	410	SUPPLIES AND MATERIALS	\$ 306	\$ 119	\$ 250	\$ 250	\$ 250	\$ 250
Total HS Volleyball			\$ 8,414	\$ 9,336	\$ 9,091	\$ 9,115	\$ 9,115	\$ 9,115

MS Football			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1001122378230200	130	ADDITIONAL SALARY	\$ 1,556	\$ -	\$ 2,744	\$ 2,744	\$ 2,744	\$ 2,744
1001122378230200	212	PERS PICK-UP	\$ 93	\$ -	\$ 176	\$ 176	\$ 176	\$ 176
1001122378230200	216	EMPLR. CONT. OPSRP	\$ 340	\$ -	\$ 686	\$ 686	\$ 686	\$ 686
1001122378230200	220	SOCIAL SECURITY/FICA	\$ 119	\$ -	\$ 210	\$ 210	\$ 210	\$ 210
1001122378230200	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 13	\$ 13	\$ 13
1001122378230200	231	WORKERS' COMP.	\$ 8	\$ -	\$ 15	\$ 15	\$ 15	\$ 15
1001122378230200	380	NON-INSTR PROF SERV	\$ 759	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
1001122378230200	410	SUPPLIES AND MATERIALS	\$ 550	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total MS Football			\$ 3,425	\$ -	\$ 6,131	\$ 6,144	\$ 6,144	\$ 6,144

HS Football			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1001132628230200	130	ADDITIONAL SALARY	\$ 5,757	\$ 5,734	\$ 5,734	\$ 5,734	\$ 5,734	\$ 5,734
1001132628230200	211	EMPLOYER CONTR.	\$ 999	\$ 1,168	\$ -	\$ -	\$ -	\$ -
1001132628230200	212	PERS PICK-UP	\$ 220	\$ 219	\$ 367	\$ 367	\$ 367	\$ 367
1001132628230200	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 1,434	\$ 1,434	\$ 1,434	\$ 1,434
1001132628230200	220	SOCIAL SECURITY/FICA	\$ 440	\$ 439	\$ 439	\$ 439	\$ 439	\$ 439
1001132628230200	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 28	\$ 28	\$ 28
1001132628230200	231	WORKERS' COMP.	\$ 31	\$ 30	\$ 32	\$ 32	\$ 32	\$ 32
1001132628230200	380	NON-INSTR PROF SERV	\$ 1,606	\$ 1,628	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
1001132628230200	410	SUPPLIES AND MATERIALS	\$ 5,074	\$ 2,933	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Total HS Football			\$ 14,128	\$ 12,151	\$ 15,506	\$ 15,534	\$ 15,534	\$ 15,534

MS Boys Basketball			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1001122378230300	130	ADDITIONAL SALARY	\$ 1,336	\$ 1,336	\$ 2,744	\$ 2,744	\$ 2,744	\$ 2,744
1001122378230300	212	PERS PICK-UP	\$ -	\$ -	\$ 176	\$ 176	\$ 176	\$ 176

1001122378230300	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	686	\$	686	\$	686	\$	686
1001122378230300	220	SOCIAL SECURITY/FICA	\$	102	\$	102	\$	210	\$	210	\$	210	\$	210
1001122378230300	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	13	\$	13	\$	13
1001122378230300	231	WORKERS' COMP.	\$	7	\$	8	\$	15	\$	15	\$	15	\$	15
1001122378230300	380	NON-INSTR PROF SERV	\$	50	\$	750	\$	750	\$	750	\$	750	\$	750
1001122378230300	410	SUPPLIES AND MATERIALS	\$	-	\$	50	\$	50	\$	50	\$	50	\$	50
Total MS Boys Basketball			\$	1,495	\$	2,246	\$	4,631	\$	4,644	\$	4,644	\$	4,644

HS Boys Basketball

				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
1001132628230300	130	ADDITIONAL SALARY	\$	4,667	\$	4,667	\$	4,900	\$	4,900	\$	4,900	\$	4,900
1001132628230300	212	PERS PICK-UP	\$	-	\$	-	\$	314	\$	314	\$	314	\$	314
1001132628230300	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	1,225	\$	1,225	\$	1,225	\$	1,225
1001132628230300	220	SOCIAL SECURITY/FICA	\$	357	\$	357	\$	375	\$	375	\$	375	\$	375
1001132628230300	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	24	\$	24	\$	24
1001132628230300	231	WORKERS' COMP.	\$	24	\$	25	\$	28	\$	28	\$	28	\$	28
1001132628230300	380	NON-INSTR PROF SERV	\$	1,915	\$	1,809	\$	1,900	\$	1,900	\$	1,900	\$	1,900
1001132628230300	410	SUPPLIES AND MATERIALS	\$	140	\$	98	\$	200	\$	200	\$	200	\$	200
Total HS Boys Basketball			\$	7,103	\$	6,956	\$	8,942	\$	8,966	\$	8,966	\$	8,966

MS Girls Basketball

				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
1001122378230400	130	ADDITIONAL SALARY	\$	1,336	\$	-	\$	2,744	\$	2,744	\$	2,744	\$	2,744
1001122378230400	212	PERS PICK-UP	\$	80	\$	-	\$	176	\$	176	\$	176	\$	176
1001122378230400	216	EMPLR. CONT. OPSRP	\$	292	\$	-	\$	686	\$	686	\$	686	\$	686
1001122378230400	220	SOCIAL SECURITY/FICA	\$	102	\$	-	\$	210	\$	210	\$	210	\$	210
1001122378230400	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	13	\$	13	\$	13
1001122378230400	231	WORKERS' COMP.	\$	7	\$	-	\$	15	\$	15	\$	15	\$	15
1001122378230400	380	NON-INSTR PROF SERV	\$	815	\$	750	\$	750	\$	750	\$	750	\$	750
1001122378230400	410	SUPPLIES AND MATERIALS	\$	-	\$	50	\$	50	\$	50	\$	50	\$	50
Total MS Girls Basketball			\$	2,633	\$	800	\$	4,631	\$	4,644	\$	4,644	\$	4,644

HS Girls Basketball

				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
1001132628230400	130	ADDITIONAL SALARY	\$	4,314	\$	4,314	\$	4,900	\$	4,900	\$	4,900	\$	4,900
1001132628230400	212	PERS PICK-UP	\$	259	\$	148	\$	314	\$	314	\$	314	\$	314
1001132628230400	216	EMPLR. CONT. OPSRP	\$	943	\$	654	\$	1,225	\$	1,225	\$	1,225	\$	1,225
1001132628230400	220	SOCIAL SECURITY/FICA	\$	330	\$	330	\$	375	\$	375	\$	375	\$	375

1001132628230400	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	24	\$	24	\$	24
1001132628230400	231	WORKERS' COMP.	\$	23	\$	23	\$	28	\$	28	\$	28	\$	28
1001132628230400	380	NON-INSTR PROF SERV	\$	2,107	\$	1,809	\$	1,900	\$	1,900	\$	1,900	\$	1,900
1001132628230400	410	SUPPLIES AND MATERIALS	\$	61	\$	99	\$	200	\$	200	\$	200	\$	200
Total HS Girls Basketball			\$	8,037	\$	7,377	\$	8,942	\$	8,966	\$	8,966	\$	8,966

MS Track				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
1001122378230600	130	ADDITIONAL SALARY	\$	2,541	\$	-	\$	2,744	\$	2,744	\$	2,744	\$	2,744
1001122378230600	212	PERS PICK-UP	\$	152	\$	-	\$	176	\$	176	\$	176	\$	176
1001122378230600	216	EMPLR. CONT. OPSRP	\$	215	\$	-	\$	686	\$	686	\$	686	\$	686
1001122378230600	220	SOCIAL SECURITY/FICA	\$	193	\$	-	\$	210	\$	210	\$	210	\$	210
1001122378230600	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	13	\$	13	\$	13
1001122378230600	231	WORKERS' COMP.	\$	13	\$	-	\$	15	\$	15	\$	15	\$	15
1001122378230600	410	SUPPLIES AND MATERIALS	\$	1,220	\$	-	\$	50	\$	50	\$	50	\$	50
Total MS Track			\$	4,335	\$	-	\$	3,881	\$	3,894	\$	3,894	\$	3,894

HS Track				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
1001132628230600	130	ADDITIONAL SALARY	\$	5,501	\$	1,235	\$	5,734	\$	5,734	\$	5,734	\$	5,734
1001132628230600	212	PERS PICK-UP	\$	111	\$	74	\$	367	\$	367	\$	367	\$	367
1001132628230600	216	EMPLR. CONT. OPSRP	\$	405	\$	328	\$	1,434	\$	1,434	\$	1,434	\$	1,434
1001132628230600	220	SOCIAL SECURITY/FICA	\$	421	\$	95	\$	439	\$	439	\$	439	\$	439
1001132628230600	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	28	\$	28	\$	28
1001132628230600	231	WORKERS' COMP.	\$	29	\$	7	\$	32	\$	32	\$	32	\$	32
1001132628230600	410	SUPPLIES AND MATERIALS	\$	1,422	\$	432	\$	1,000	\$	1,000	\$	1,000	\$	1,000
Total HS Track			\$	7,889	\$	2,171	\$	9,006	\$	9,034	\$	9,034	\$	9,034

No longer used codes				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1001121378100000	111	CERTIFIED SALARIES	\$	6,343	\$	-	\$	-	
1001121378100000	212	PERS PICK-UP	\$	382	\$	-	\$	-	
1001121378100000	216	EMPLR. CONT. OPSRP	\$	1,390	\$	-	\$	-	
1001121378100000	220	SOCIAL SECURITY/FICA	\$	486	\$	-	\$	-	
1001121378100000	231	WORKERS' COMP.	\$	34	\$	-	\$	-	
1001121378100000	240	INSURANCE	\$	2,489	\$	-	\$	-	
1001121378110000	111	CERTIFIED SALARIES	\$	6,740	\$	-	\$	-	
1001121378110000	212	PERS PICK-UP	\$	405	\$	-	\$	-	

1001121378110000	216	EMPLR. CONT. OPSRP	\$	1,477	\$	-	\$	-
1001121378110000	220	SOCIAL SECURITY/FICA	\$	517	\$	-	\$	-
1001121378110000	231	WORKERS' COMP.	\$	36	\$	-	\$	-
1001121378110000	240	INSURANCE	\$	2,645	\$	-	\$	-
1001121378120000	111	CERTIFIED SALARIES	\$	9,055	\$	-	\$	-
1001121378120000	212	PERS PICK-UP	\$	543	\$	-	\$	-
1001121378120000	216	EMPLR. CONT. OPSRP	\$	1,980	\$	-	\$	-
1001121378120000	220	SOCIAL SECURITY/FICA	\$	678	\$	-	\$	-
1001121378120000	231	WORKERS' COMP.	\$	47	\$	-	\$	-
1001121378120000	240	INSURANCE	\$	2,619	\$	-	\$	-
1001121378120000	410	SUPPLIES AND MATERIALS	\$	71	\$	-	\$	-
1001121378130000	111	CERTIFIED SALARIES	\$	5,132	\$	-	\$	-
1001121378130000	212	PERS PICK-UP	\$	308	\$	-	\$	-
1001121378130000	216	EMPLR. CONT. OPSRP	\$	1,124	\$	-	\$	-
1001121378130000	220	SOCIAL SECURITY/FICA	\$	382	\$	-	\$	-
1001121378130000	231	WORKERS' COMP.	\$	28	\$	-	\$	-
1001121378130000	240	INSURANCE	\$	2,127	\$	-	\$	-
1001121378130000	410	SUPPLIES AND MATERIALS	\$	37	\$	-	\$	-
1001121378135000	410	SUPPLIES AND MATERIALS	\$	70	\$	-	\$	-
1001121378180000	111	CERTIFIED SALARIES	\$	14,536	\$	-	\$	-
1001121378180000	212	PERS PICK-UP	\$	708	\$	-	\$	-
1001121378180000	216	EMPLR. CONT. OPSRP	\$	2,582	\$	-	\$	-
1001121378180000	220	SOCIAL SECURITY/FICA	\$	1,101	\$	-	\$	-
1001121378180000	231	WORKERS' COMP.	\$	77	\$	-	\$	-
1001121378180000	240	INSURANCE	\$	5,377	\$	-	\$	-
1001121378180000	410	SUPPLIES AND MATERIALS	\$	8	\$	-	\$	-
1001121378190000	111	CERTIFIED SALARIES	\$	9,327	\$	-	\$	-
1001121378190000	145	INSURANCE STIPEND	\$	1,122	\$	-	\$	-
1001121378190000	211	EMPLOYER CONTR.	\$	2,849	\$	-	\$	-
1001121378190000	212	PERS PICK-UP	\$	628	\$	-	\$	-
1001121378190000	220	SOCIAL SECURITY/FICA	\$	801	\$	-	\$	-
1001121378190000	231	WORKERS' COMP.	\$	54	\$	-	\$	-
1001121378190000	240	INSURANCE	\$	24	\$	-	\$	-
1001121378200000	111	CERTIFIED SALARIES	\$	8,778	\$	-	\$	-
1001121378200000	145	INSURANCE STIPEND	\$	1,056	\$	-	\$	-

1001121378200000	211	EMPLOYER CONTR.	\$	2,681	\$	-	\$	-
1001121378200000	212	PERS PICK-UP	\$	591	\$	-	\$	-
1001121378200000	220	SOCIAL SECURITY/FICA	\$	754	\$	-	\$	-
1001121378200000	231	WORKERS' COMP.	\$	50	\$	-	\$	-
1001121378200000	240	INSURANCE	\$	23	\$	-	\$	-
1001122378230000	640	DUES & FEES	\$	30	\$	-	\$	-
1001122378230100	640	DUES & FEES	\$	20	\$	-	\$	-
1001122378230200	640	DUES & FEES	\$	20	\$	-	\$	-
1001122378230300	640	DUES & FEES	\$	20	\$	-	\$	-
1001122378230400	640	DUES & FEES	\$	20	\$	-	\$	-
1001122378230600	211	EMPLOYER CONTR.	\$	423	\$	-	\$	-
1001122378230600	640	DUES & FEES	\$	40	\$	-	\$	-
1001131628020000	111	CERTIFIED SALARIES	\$	7,147	\$	-	\$	-
1001131628020000	212	PERS PICK-UP	\$	429	\$	-	\$	-
1001131628020000	216	EMPLR. CONT. OPSRP	\$	1,564	\$	-	\$	-
1001131628020000	220	SOCIAL SECURITY/FICA	\$	546	\$	-	\$	-
1001131628020000	231	WORKERS' COMP.	\$	38	\$	-	\$	-
1001131628020000	240	INSURANCE	\$	2,714	\$	-	\$	-
1001131628020000	410	SUPPLIES AND MATERIALS	\$	67	\$	-	\$	-
1001131628100000	111	CERTIFIED SALARIES	\$	37,134	\$	-	\$	-
1001131628100000	212	PERS PICK-UP	\$	2,232	\$	-	\$	-
1001131628100000	216	EMPLR. CONT. OPSRP	\$	8,136	\$	-	\$	-
1001131628100000	220	SOCIAL SECURITY/FICA	\$	2,822	\$	-	\$	-
1001131628100000	231	WORKERS' COMP.	\$	198	\$	-	\$	-
1001131628100000	240	INSURANCE	\$	14,719	\$	-	\$	-
1001131628100000	410	SUPPLIES AND MATERIALS	\$	92	\$	-	\$	-
1001131628110000	111	CERTIFIED SALARIES	\$	22,248	\$	-	\$	-
1001131628110000	130	ADDITIONAL SALARY	\$	342	\$	-	\$	-
1001131628110000	145	INSURANCE STIPEND	\$	4,422	\$	-	\$	-
1001131628110000	212	PERS PICK-UP	\$	1,625	\$	-	\$	-
1001131628110000	216	EMPLR. CONT. OPSRP	\$	5,924	\$	-	\$	-
1001131628110000	220	SOCIAL SECURITY/FICA	\$	2,072	\$	-	\$	-
1001131628110000	231	WORKERS' COMP.	\$	144	\$	-	\$	-
1001131628110000	240	INSURANCE	\$	82	\$	-	\$	-
1001131628110000	410	SUPPLIES AND MATERIALS	\$	244	\$	-	\$	-

1001131628120000	111	CERTIFIED SALARIES	\$	26,633	\$	-	\$	-
1001131628120000	212	PERS PICK-UP	\$	1,598	\$	-	\$	-
1001131628120000	216	EMPLR. CONT. OPSRP	\$	5,825	\$	-	\$	-
1001131628120000	220	SOCIAL SECURITY/FICA	\$	1,996	\$	-	\$	-
1001131628120000	231	WORKERS' COMP.	\$	138	\$	-	\$	-
1001131628120000	240	INSURANCE	\$	7,702	\$	-	\$	-
1001131628120000	410	SUPPLIES AND MATERIALS	\$	823	\$	-	\$	-
1001131628130000	111	CERTIFIED SALARIES	\$	5,453	\$	-	\$	-
1001131628130000	212	PERS PICK-UP	\$	328	\$	-	\$	-
1001131628130000	216	EMPLR. CONT. OPSRP	\$	1,194	\$	-	\$	-
1001131628130000	220	SOCIAL SECURITY/FICA	\$	406	\$	-	\$	-
1001131628130000	231	WORKERS' COMP.	\$	30	\$	-	\$	-
1001131628130000	240	INSURANCE	\$	2,259	\$	-	\$	-
1001131628130000	410	SUPPLIES AND MATERIALS	\$	410	\$	-	\$	-
1001131628135000	111	CERTIFIED SALARIES	\$	17,685	\$	-	\$	-
1001131628135000	145	INSURANCE STIPEND	\$	2,178	\$	-	\$	-
1001131628135000	212	PERS PICK-UP	\$	1,204	\$	-	\$	-
1001131628135000	216	EMPLR. CONT. OPSRP	\$	4,390	\$	-	\$	-
1001131628135000	220	SOCIAL SECURITY/FICA	\$	1,535	\$	-	\$	-
1001131628135000	231	WORKERS' COMP.	\$	106	\$	-	\$	-
1001131628135000	240	INSURANCE	\$	2,595	\$	-	\$	-
1001131628135000	410	SUPPLIES AND MATERIALS	\$	177	\$	-	\$	-
1001131628135000	640	DUES & FEES	\$	226	\$	-	\$	-
1001131628180000	111	CERTIFIED SALARIES	\$	21,278	\$	-	\$	-
1001131628180000	212	PERS PICK-UP	\$	641	\$	-	\$	-
1001131628180000	216	EMPLR. CONT. OPSRP	\$	2,335	\$	-	\$	-
1001131628180000	220	SOCIAL SECURITY/FICA	\$	1,640	\$	-	\$	-
1001131628180000	231	WORKERS' COMP.	\$	116	\$	-	\$	-
1001131628180000	240	INSURANCE	\$	10,707	\$	-	\$	-
1001131628180000	410	SUPPLIES AND MATERIALS	\$	218	\$	-	\$	-
1001131628190000	410	SUPPLIES AND MATERIALS	\$	227	\$	-	\$	-
1001131628200000	111	CERTIFIED SALARIES	\$	17,849	\$	-	\$	-
1001131628200000	145	INSURANCE STIPEND	\$	1,122	\$	-	\$	-
1001131628200000	211	EMPLOYER CONTR.	\$	2,849	\$	-	\$	-
1001131628200000	212	PERS PICK-UP	\$	1,140	\$	-	\$	-

1001131628200000	216	EMPLR. CONT. OPSRP	\$	1,864	\$	-	\$	-
1001131628200000	220	SOCIAL SECURITY/FICA	\$	1,440	\$	-	\$	-
1001131628200000	231	WORKERS' COMP.	\$	98	\$	-	\$	-
1001131628200000	240	INSURANCE	\$	2,489	\$	-	\$	-
1001131628200000	410	SUPPLIES AND MATERIALS	\$	4,261	\$	-	\$	-
1001131628210000	111	CERTIFIED SALARIES	\$	12,290	\$	-	\$	-
1001131628210000	212	PERS PICK-UP	\$	744	\$	-	\$	-
1001131628210000	216	EMPLR. CONT. OPSRP	\$	2,712	\$	-	\$	-
1001131628210000	220	SOCIAL SECURITY/FICA	\$	922	\$	-	\$	-
1001131628210000	231	WORKERS' COMP.	\$	66	\$	-	\$	-
1001131628210000	240	INSURANCE	\$	4,931	\$	-	\$	-
1001131628250000	111	CERTIFIED SALARIES	\$	5,286	\$	-	\$	-
1001131628250000	212	PERS PICK-UP	\$	320	\$	-	\$	-
1001131628250000	216	EMPLR. CONT. OPSRP	\$	1,168	\$	-	\$	-
1001131628250000	220	SOCIAL SECURITY/FICA	\$	397	\$	-	\$	-
1001131628250000	231	WORKERS' COMP.	\$	29	\$	-	\$	-
1001131628250000	240	INSURANCE	\$	2,121	\$	-	\$	-
1001131628250000	410	SUPPLIES AND MATERIALS	\$	19	\$	-	\$	-
1001131628270000	111	CERTIFIED SALARIES	\$	36,917	\$	-	\$	-
1001131628270000	212	PERS PICK-UP	\$	2,248	\$	-	\$	-
1001131628270000	216	EMPLR. CONT. OPSRP	\$	8,193	\$	-	\$	-
1001131628270000	220	SOCIAL SECURITY/FICA	\$	2,798	\$	-	\$	-
1001131628270000	231	WORKERS' COMP.	\$	194	\$	-	\$	-
1001131628270000	240	INSURANCE	\$	14,679	\$	-	\$	-
1001131628270000	410	SUPPLIES AND MATERIALS	\$	139	\$	-	\$	-
1001131628510000	111	CERTIFIED SALARIES	\$	6,740	\$	-	\$	-
1001131628510000	212	PERS PICK-UP	\$	405	\$	-	\$	-
1001131628510000	216	EMPLR. CONT. OPSRP	\$	1,477	\$	-	\$	-
1001131628510000	220	SOCIAL SECURITY/FICA	\$	517	\$	-	\$	-
1001131628510000	231	WORKERS' COMP.	\$	36	\$	-	\$	-
1001131628510000	240	INSURANCE	\$	2,645	\$	-	\$	-
1001131628510000	355	PRINTING AND BINDING	\$	2,008	\$	-	\$	-
1001131628510000	410	SUPPLIES AND MATERIALS	\$	511	\$	-	\$	-
1001131628550000	410	SUPPLIES AND MATERIALS	\$	63	\$	-	\$	-
1001132628230100	640	DUES & FEES	\$	250	\$	-	\$	-

1001132628230200	340	TRAVEL	\$ 49	\$ -	\$ -		
1001132628230200	640	DUES & FEES	\$ 275	\$ -	\$ -		
1001132628230300	640	DUES & FEES	\$ 235	\$ -	\$ -		
1001132628230400	640	DUES & FEES	\$ 310	\$ -	\$ -		
1001132628230600	640	DUES & FEES	\$ 585	\$ -	\$ -		
1001132628250000	211	EMPLOYER CONTR.	\$ 217	\$ -	\$ -		
1001132628250000	340	TRAVEL	\$ 20	\$ -	\$ -		
1001132628250000	640	DUES & FEES	\$ 85	\$ -	\$ -		
Total No Longer Used Codes			\$ 483,550	\$ -	\$ -	\$ -	\$ -
Total General Fund Function 1000			\$ 1,274,974	\$ 1,161,155	\$ 1,385,485	\$ 1,330,395	\$ 1,330,395

General Fund Function 2000 Details

Account Number	Code	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
Elementary Health Services								
1002130258000000	380	NON-INSTR PROF SERV	\$ 601	\$ 1,275	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
1002130258000000	410	SUPPLIES AND MATERIALS	\$ 1,469	\$ 549	\$ 750	\$ 750	\$ 750	\$ 750
Total Elementary Health Services			\$ 2,070	\$ 1,824	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
High School Health Services								
1002130628000000	380	NON-INSTR PROF SERV	\$ 1,513	\$ 1,200	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
1002130628000000	410	SUPPLIES AND MATERIALS	\$ 46	\$ 547	\$ 750	\$ 750	\$ 750	\$ 750
Total High School Health Services			\$ 1,558	\$ 1,747	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Staff Improvement								
1002210000000000	244	TUITION REIMB	\$ 10,000	\$ 150	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
1002210000000000	640	DUES & FEES	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ -
Total Staff Improvement			\$ 10,000	\$ 270	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Board of Education								
1002310000000000	340	TRAVEL	\$ -	\$ 2,361	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
1002310000000000	354	ADVERTISING	\$ 311	\$ 1,444	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
1002310000000000	381	AUDIT SERVICES	\$ 17,450	\$ 19,800	\$ 19,500	\$ 20,000	\$ 20,000	\$ 20,000
1002310000000000	382	LEGAL SERVICES	\$ 240	\$ 13,839	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000
1002310000000000	388	ELECTION SERVICES	\$ -	\$ 184	\$ 375	\$ 375	\$ 375	\$ 375
1002310000000000	410	SUPPLIES AND MATERIALS	\$ 1,013	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
1002310000000000	640	DUES & FEES	\$ 1,636	\$ 2,191	\$ 600	\$ 2,000	\$ 2,000	\$ 2,000
Total Board of Education			\$ 20,650	\$ 39,819	\$ 32,175	\$ 36,075	\$ 36,075	\$ 36,075
Office of Superintendent								
1002321008000000	113	ADMINISTRATORS	\$ 66,499	\$ 64,099	\$ 68,002	\$ 71,401	\$ 71,401	\$ 71,401
1002321008000000	140	TRAVEL STIPEND	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,090	\$ 3,090	\$ 3,090
1002321008000000	145	INSURANCE STIPEND	\$ 3,960	\$ 3,960	\$ -	\$ -	\$ -	\$ -
1002321008000000	211	EMPLOYER CONTR.	\$ 19,981	\$ 22,760	\$ 21,693	\$ 18,911	\$ 18,911	\$ 18,911
1002321008000000	212	PERS PICK-UP	\$ 4,407	\$ 4,263	\$ 4,352	\$ 4,482	\$ 4,482	\$ 4,482
1002321008000000	220	SOCIAL SECURITY/FICA	\$ 5,598	\$ 5,414	\$ 5,203	\$ 5,358	\$ 5,358	\$ 5,358
1002321008000000	231	WORKERS' COMP.	\$ 367	\$ 372	\$ 383	\$ 394	\$ 394	\$ 394

1002321008000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	375	\$	375	\$	375
1002321008000000	240	INSURANCE	\$	256	\$	254	\$	11,004	\$	11,400	\$	11,400	\$	11,400
1002321008000000	340	TRAVEL	\$	419	\$	-	\$	-	\$	-	\$	-	\$	-
1002321008000000	410	SUPPLIES AND MATERIALS	\$	184	\$	72	\$	300	\$	-	\$	-	\$	-
1002321008000000	640	DUES & FEES	\$	2,061	\$	2,335	\$	2,750	\$	2,750	\$	2,750	\$	2,750
Total Office of Superintendent			\$	106,732	\$	106,528	\$	116,686	\$	118,161	\$	118,161	\$	118,161

Elementary Principal

				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
1002410258000000	113	ADMINISTRATORS	\$	38,791	\$	37,391	\$	39,668	\$	41,651	\$	41,651	\$	41,651
1002410258000000	114	MANAGERIAL	\$	21,976	\$	46,553	\$	43,780	\$	33,000	\$	33,000	\$	33,000
1002410258000000	145	INSURANCE STIPEND	\$	3,300	\$	7,563	\$	-	\$	6,500	\$	6,500	\$	6,500
1002410258000000	211	EMPLOYER CONTR.	\$	17,426	\$	29,309	\$	27,513	\$	11,031	\$	11,031	\$	11,031
1002410258000000	212	PERS PICK-UP	\$	3,844	\$	5,490	\$	5,496	\$	5,660	\$	5,660	\$	5,660
1002410258000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	-	\$	7,920	\$	7,920	\$	7,920
1002410258000000	220	SOCIAL SECURITY/FICA	\$	4,892	\$	6,993	\$	6,570	\$	6,766	\$	6,766	\$	6,766
1002410258000000	231	WORKERS' COMP.	\$	325	\$	487	\$	483	\$	497	\$	497	\$	497
1002410258000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	480	\$	480	\$	480
1002410258000000	240	INSURANCE	\$	278	\$	381	\$	18,000	\$	11,400	\$	11,400	\$	11,400
1002410258000000	412	POPS	\$	139	\$	6	\$	318	\$	400	\$	400	\$	400
1002410258000000	640	DUES & FEES	\$	-	\$	-	\$	-	\$	200	\$	200	\$	200
Total Elementary Principal			\$	90,971	\$	134,174	\$	141,829	\$	125,505	\$	125,505	\$	125,505

High School Principal

				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
1002410628000000	113	ADMINISTRATORS	\$	58,251	\$	77,742	\$	80,852	\$	84,894	\$	84,894	\$	84,894
1002410628000000	114	MANAGERIAL	\$	20,106	\$	41,323	\$	39,634	\$	43,000	\$	43,000	\$	43,000
1002410628000000	140	TRAVEL STIPEND	\$	-	\$	-	\$	2,400	\$	2,472	\$	2,472	\$	2,472
1002410628000000	145	INSURANCE STIPEND	\$	8,514	\$	14,086	\$	-	\$	14,000	\$	14,000	\$	14,000
1002410628000000	211	EMPLOYER CONTR.	\$	18,264	\$	27,299	\$	26,543	\$	22,484	\$	22,484	\$	22,484
1002410628000000	212	PERS PICK-UP	\$	5,337	\$	7,796	\$	7,936	\$	8,174	\$	8,174	\$	8,174
1002410628000000	216	EMPLR. CONT. OPSRP	\$	4,768	\$	11,884	\$	10,858	\$	10,320	\$	10,320	\$	10,320
1002410628000000	220	SOCIAL SECURITY/FICA	\$	6,899	\$	10,144	\$	9,486	\$	9,770	\$	9,770	\$	9,770
1002410628000000	231	WORKERS' COMP.	\$	454	\$	708	\$	699	\$	719	\$	719	\$	719
1002410628000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	665	\$	665	\$	665
1002410628000000	240	INSURANCE	\$	992	\$	705	\$	35,000	\$	1	\$	1	\$	1
1002410628000000	245	DIST PD ANNUITY	\$	-	\$	290	\$	360	\$	370	\$	370	\$	370

1002410628000000	340	TRAVEL	\$ 156	\$ -	\$ -				
1002410628000000	410	SUPPLIES AND MATERIALS	\$ 323	\$ 9	\$ -				
1002410628000000	412	POPS	\$ 638	\$ 327	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
1002410628000000	640	DUES & FEES	\$ 1,242	\$ 1,172	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Total High School Principal			\$ 125,942	\$ 193,484	\$ 215,868	\$ 198,969	\$ 198,969	\$ 198,969	\$ 198,969

Fiscal Services			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1002520008000000	114	MANAGERIAL	\$ 74,137	\$ 53,467	\$ 62,130	\$ 62,872	\$ 62,872	\$ 62,872
1002520008000000	212	PERS PICK-UP	\$ 2,127	\$ 3,208	\$ 3,976	\$ 3,914	\$ 3,914	\$ 3,914
1002520008000000	216	EMPLR. CONT. OPSRP	\$ 7,751	\$ 14,212	\$ 16,514	\$ 15,358	\$ 15,358	\$ 15,358
1002520008000000	220	SOCIAL SECURITY/FICA	\$ 5,304	\$ 3,751	\$ 4,752	\$ 4,894	\$ 4,894	\$ 4,894
1002520008000000	231	WORKERS' COMP.	\$ 353	\$ 291	\$ 350	\$ 360	\$ 360	\$ 360
1002520008000000	232	UNEMPLOYMENT COMP	\$ -	\$ 1,976	\$ 350	\$ 360	\$ 360	\$ 360
1002520008000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 320	\$ 320	\$ 320
1002520008000000	240	INSURANCE	\$ 16,153	\$ 15,748	\$ 21,500	\$ 22,145	\$ 22,145	\$ 22,145
1002520008000000	340	TRAVEL	\$ 3,191	\$ 769	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
1002520008000000	353	POSTAGE	\$ 1,446	\$ 2,230	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
1002520008000000	380	NON-INSTR PROF SERV	\$ 2,321	\$ 272	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
1002520008000000	410	SUPPLIES AND MATERIALS	\$ 953	\$ 112	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
1002520008000000	640	DUES & FEES	\$ 4,612	\$ 9,127	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
1002520008000000	650	INSURANCE & JUDGEMENTS	\$ -	\$ 11,643	\$ 550,000	\$ -	\$ -	\$ -
Total Fiscal Services			\$ 118,349	\$ 116,806	\$ 672,072	\$ 122,723	\$ 122,723	\$ 122,723

Technology			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1002660000000000	114	MANAGERIAL	\$ -	\$ -	\$ -	\$ 6,985	\$ 6,985	\$ 6,985
1002660000000000	130	ADDITIONAL SALARY	\$ 2,042	\$ 2,042	\$ 2,042	\$ 2,042	\$ 2,042	\$ 2,042
1002660000000000	212	PERS PICK-UP	\$ 61	\$ 123	\$ 131	\$ 480	\$ 480	\$ 480
1002660000000000	216	EMPLR. CONT. OPSRP	\$ 223	\$ 543	\$ 449	\$ 2,206	\$ 2,206	\$ 2,206
1002660000000000	220	SOCIAL SECURITY/FICA	\$ 141	\$ 143	\$ 156	\$ 600	\$ 600	\$ 600
1002660000000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 40	\$ 40	\$ 40
1002660000000000	231	WORKERS' COMP.	\$ 11	\$ 11	\$ 12	\$ 40	\$ 40	\$ 40
1002660000000000	240	INSURANCE	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ 2,200
1002660000000000	322	REPAIRS & MAINT.	\$ 1,422	\$ 2,213	\$ 10,000	\$ 2,000	\$ 2,000	\$ 2,000
1002660000000000	324	RENTALS	\$ 12,161	\$ 10,223	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
1002660000000000	351	TELEPHONE	\$ 5,636	\$ 4,418	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

1002660000000000	359	OTHER COMMUNICATION SERV	\$ 7,111	\$ 7,330	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
1002660000000000	380	NON-INSTR PROF SERV	\$ 1,453	\$ 93	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
1002660000000000	410	SUPPLIES AND MATERIALS	\$ 173	\$ -	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000
1002660000000000	470	COMPUTER SOFTWARE	\$ 229	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
1002660000000000	480	COMPUTER HARDWARE	\$ 3,168	\$ 2,907	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
1002660000000000	640	DUES & FEES	\$ 75	\$ -	\$ 100	\$ 1,000	\$ 1,000	\$ 1,000
Total Technology			\$ 33,906	\$ 30,045	\$ 37,890	\$ 44,093	\$ 44,093	\$ 44,093

Maintenance			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1002540068000000	112	CLASSIFIED SALARIES	\$ 94,393	\$ 98,070	\$ 117,126	\$ 132,355	\$ 132,355	\$ 132,355
1002540068000000	114	MANAGERIAL	\$ 12,533	\$ 12,909	\$ 16,459	\$ 17,790	\$ 17,790	\$ 17,790
1002540068000000	122	CLASS. SUB. SALARY	\$ -	\$ 2,290	\$ 3,504	\$ 3,500	\$ 3,500	\$ 3,500
1002540068000000	130	ADDITIONAL SALARY	\$ 1,455	\$ 132	\$ 202	\$ 200	\$ 200	\$ 200
1002540068000000	145	INSURANCE STIPEND	\$ 1,320	\$ 1,320	\$ -	\$ 1	\$ 1	\$ 1
1002540068000000	211	EMPLOYER CONTR.	\$ 12,633	\$ 15,609	\$ 18,509	\$ 20,684	\$ 20,684	\$ 20,684
1002540068000000	212	PERS PICK-UP	\$ 6,506	\$ 6,592	\$ 8,073	\$ 9,146	\$ 9,146	\$ 9,146
1002540068000000	216	EMPLR. CONT. OPSRP	\$ 13,556	\$ 16,250	\$ 20,402	\$ 22,503	\$ 22,503	\$ 22,503
1002540068000000	220	SOCIAL SECURITY/FICA	\$ 8,340	\$ 8,743	\$ 10,590	\$ 11,611	\$ 11,611	\$ 11,611
1002540068000000	231	WORKERS' COMP.	\$ 3,536	\$ 3,925	\$ 4,729	\$ 4,117	\$ 4,117	\$ 4,117
1002540068000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ 750
1002540068000000	240	INSURANCE	\$ 9,832	\$ 8,408	\$ 19,000	\$ 9,000	\$ 9,000	\$ 9,000
1002540068000000	322	REPAIRS & MAINT.	\$ 8,478	\$ 2,118	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
1002540068000000	325	ELECTRICITY	\$ 58,389	\$ 60,193	\$ 57,661	\$ 62,000	\$ 62,000	\$ 62,000
1002540068000000	327	WATER AND SEWAGE	\$ 10,716	\$ 9,061	\$ 9,940	\$ 10,500	\$ 10,500	\$ 10,500
1002540068000000	328	GARBAGE	\$ 5,093	\$ 5,908	\$ 5,529	\$ 6,500	\$ 6,500	\$ 6,500
1002540068000000	329	SECURITY SERVICE	\$ 13,072	\$ 5,958	\$ 1,277	\$ 7,200	\$ 7,200	\$ 7,200
1002540068000000	340	TRAVEL	\$ 110	\$ 84	\$ 104	\$ 100	\$ 100	\$ 100
1002540068000000	380	NON-INSTR PROF SERV	\$ 5,180	\$ 1,376	\$ 1,233	\$ 1,500	\$ 1,500	\$ 1,500
1002540068000000	410	SUPPLIES AND MATERIALS	\$ 4,976	\$ 7,752	\$ 14,023	\$ 10,000	\$ 10,000	\$ 10,000
1002540068000000	415	GAS/OIL/MAINT/SUPPLIES	\$ 2,420	\$ 1,480	\$ 4,013	\$ 4,000	\$ 4,000	\$ 4,000
1002540068000000	417	JANITORIAL SUPPLIES	\$ 9,458	\$ 10,830	\$ 12,628	\$ 12,000	\$ 12,000	\$ 12,000
1002540068000000	460	NON-CONSUMABLE SUP.	\$ 2,801	\$ 499	\$ 624	\$ -	\$ -	\$ -
1002540068000000	542	REPLACE EQUIP	\$ 50,319	\$ 1,153	\$ 3,754	\$ -	\$ -	\$ -
1002540068000000	640	DUES & FEES	\$ 619	\$ 836	\$ 730	\$ 1,000	\$ 1,000	\$ 1,000
1002540068000000	651	LIABILITY INSURANCE	\$ 51,788	\$ 66,543	\$ 76,524	\$ 88,789	\$ 88,789	\$ 88,789

Total Maintenance			\$ 387,522	\$ 348,039	\$ 414,133	\$ 442,746	\$ 442,746	\$ 442,746
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Transportation			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1002552038000000	112	CLASSIFIED SALARIES	\$ 63,565	\$ 63,473	\$ 70,602	\$ 71,741	\$ 71,741	\$ 71,741
1002552038000000	114	MANAGERIAL	\$ 50,130	\$ 51,634	\$ 68,415	\$ 52,018	\$ 52,018	\$ 52,018
1002552038000000	122	CLASS. SUB. SALARY	\$ 5,925	\$ 2,578	\$ 3,818	\$ 3,800	\$ 3,800	\$ 3,800
1002552038000000	145	INSURANCE STIPEND	\$ 5,280	\$ 5,280	\$ -	\$ 1	\$ 1	\$ 1
1002552038000000	211	EMPLOYER CONTR.	\$ 7,755	\$ 8,285	\$ 9,250	\$ 7,963	\$ 7,963	\$ 7,963
1002552038000000	212	PERS PICK-UP	\$ 7,052	\$ 6,863	\$ 8,513	\$ 8,400	\$ 8,400	\$ 8,400
1002552038000000	216	EMPLR. CONT. OPSRP	\$ 19,470	\$ 23,527	\$ 30,039	\$ 29,961	\$ 29,961	\$ 29,961
1002552038000000	220	SOCIAL SECURITY/FICA	\$ 9,502	\$ 9,332	\$ 11,538	\$ 11,541	\$ 11,541	\$ 11,541
1002552038000000	231	WORKERS' COMP.	\$ 3,452	\$ 3,743	\$ 4,341	\$ 5,276	\$ 5,276	\$ 5,276
1002552038000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ 750
1002552038000000	240	INSURANCE	\$ 231	\$ 229	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
1002552038000000	318	PROF & IMP COSTS NON-INST	\$ 462	\$ 544	\$ 500	\$ 500	\$ 500	\$ 500
1002552038000000	322	REPAIRS & MAINT.	\$ 476	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
1002552038000000	325	ELECTRICITY	\$ 1,150	\$ 1,228	\$ 1,450	\$ 1,500	\$ 1,500	\$ 1,500
1002552038000000	331	REIMBURSABLE STUDENT TRAN	\$ 1,006	\$ 1,169	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
1002552038000000	340	TRAVEL	\$ 273	\$ 67	\$ 200	\$ 200	\$ 200	\$ 200
1002552038000000	351	TELEPHONE	\$ 1,208	\$ 770	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
1002552038000000	359	OTHER COMMUNICATION SERV	\$ 4,542	\$ 4,542	\$ 4,258	\$ 4,800	\$ 4,800	\$ 4,800
1002552038000000	380	NON-INSTR PROF SERV	\$ 2,146	\$ 1,459	\$ 1,823	\$ 2,500	\$ 2,500	\$ 2,500
1002552038000000	390	LAUNDRY	\$ 1,784	\$ 1,993	\$ 1,951	\$ 2,500	\$ 2,500	\$ 2,500
1002552038000000	410	SUPPLIES AND MATERIALS	\$ 56	\$ 258	\$ 238	\$ 500	\$ 500	\$ 500
1002552038000000	414	VEHICLE SUPPLIES	\$ -	\$ 67	\$ 84	\$ 14,000	\$ 14,000	\$ 14,000
1002552038000000	415	GAS/OIL/MAINT/SUPPLIES	\$ 13,783	\$ 7,421	\$ 9,276	\$ -	\$ -	\$ -
1002552038000000	416	TIRES/BATTERIES	\$ -	\$ 141	\$ 176	\$ -	\$ -	\$ -
1002552038000000	460	NON-CONSUMABLE SUP.	\$ 1,107	\$ 2,712	\$ 1,115	\$ 1,200	\$ 1,200	\$ 1,200
1002552038000000	640	DUES & FEES	\$ 337	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
1002552038000000	651	LIABILITY INSURANCE	\$ 7,453	\$ 7,510	\$ 10,000	\$ 9,426	\$ 9,426	\$ 9,426
Total Transportation			\$ 208,147	\$ 204,823	\$ 260,840	\$ 256,827	\$ 256,827	\$ 256,827

SPED Transportation			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1002558038320000	112	CLASSIFIED SALARIES	\$ 23,723	\$ 10,439	\$ 52,000	\$ 25,000	\$ 25,000	\$ 25,000
1002558038320000	212	PERS PICK-UP	\$ 1,373	\$ 617	\$ 3,120	\$ 1,500	\$ 1,500	\$ 1,500

1002558038320000	216	EMPLR. CONT. OPSRP	\$ 4,760	\$ 2,734	\$ 16,900	\$ 6,750	\$ 6,750	\$ 6,750
1002558038320000	220	SOCIAL SECURITY/FICA	\$ 1,812	\$ 799	\$ 3,250	\$ 1,500	\$ 1,500	\$ 1,500
1002558038320000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 260	\$ 260	\$ 260
1002558038320000	231	WORKERS' COMP.	\$ 1,157	\$ 561	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
1002558038320000	331	REIMBURSABLE STUDENT TRAN	\$ -	\$ 78	\$ 300	\$ 300	\$ 300	\$ 300
Total SPED Transportation			\$ 32,825	\$ 15,228	\$ 77,570	\$ 37,310	\$ 37,310	\$ 37,310

Staff Recruitment

			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1002640008000000	354	ADVERTISING	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
1002640008000000	410	SUPPLIES AND MATERIALS	\$ -	\$ 11	\$ 100	\$ 100	\$ 100	\$ 100
1002640008000000	640	DUES & FEES	\$ 638	\$ -	\$ 650	\$ 650	\$ 650	\$ 650
Total Staff Recruitment			\$ 638	\$ 11	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250

No Longer Used Codes

			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
1002120008000000	111	CERTIFIED SALARIES	\$ -	\$ 18,476	\$ -			
1002120008000000	145	INSURANCE STIPEND	\$ -	\$ 5,142	\$ -			
1002120008000000	212	PERS PICK-UP	\$ -	\$ 654	\$ -			
1002120008000000	216	EMPLR. CONT. OPSRP	\$ -	\$ 2,896	\$ -			
1002120008000000	220	SOCIAL SECURITY/FICA	\$ -	\$ 1,807	\$ -			
1002120008000000	231	WORKERS' COMP.	\$ -	\$ 128	\$ -			
1002120008000000	240	INSURANCE	\$ -	\$ 548	\$ -			
1002120008000000	410	SUPPLIES AND MATERIALS	\$ -	\$ 56	\$ -			
1002120008000000	640	DUES & FEES	\$ -	\$ 55	\$ -			
1002130008000000	130	ADDITIONAL SALARY	\$ 240	\$ -	\$ -			
1002130008000000	211	EMPLOYER CONTR.	\$ 65	\$ -	\$ -			
1002130008000000	212	PERS PICK-UP	\$ 14	\$ -	\$ -			
1002130008000000	220	SOCIAL SECURITY/FICA	\$ 18	\$ -	\$ -			
1002130008000000	231	WORKERS' COMP.	\$ 1	\$ -	\$ -			
1002130008000000	380	NON-INSTR PROF SERV	\$ -	\$ 550	\$ -			
1002110258000000	114	MANAGERIAL	\$ 21,976	\$ -	\$ -			
1002110258000000	145	INSURANCE STIPEND	\$ 3,300	\$ -	\$ -			
1002110258000000	211	EMPLOYER CONTR.	\$ 6,875	\$ -	\$ -			
1002110258000000	212	PERS PICK-UP	\$ 1,517	\$ -	\$ -			
1002110258000000	220	SOCIAL SECURITY/FICA	\$ 1,936	\$ -	\$ -			
1002110258000000	231	WORKERS' COMP.	\$ 131	\$ -	\$ -			

1002110258000000	240	INSURANCE	\$ 128	\$ -	\$ -		
1002110628000000	114	MANAGERIAL	\$ 20,106	\$ -	\$ -		
1002110628000000	145	INSURANCE STIPEND	\$ 3,300	\$ -	\$ -		
1002110628000000	212	PERS PICK-UP	\$ 1,308	\$ -	\$ -		
1002110628000000	216	EMPLR. CONT. OPSRP	\$ 4,768	\$ -	\$ -		
1002110628000000	220	SOCIAL SECURITY/FICA	\$ 1,793	\$ -	\$ -		
1002110628000000	231	WORKERS' COMP.	\$ 122	\$ -	\$ -		
1002110628000000	240	INSURANCE	\$ 126	\$ -	\$ -		
1002240000000000	130	ADDITIONAL SALARY	\$ 488	\$ -	\$ -		
1002240000000000	211	EMPLOYER CONTR.	\$ 90	\$ -	\$ -		
1002240000000000	212	PERS PICK-UP	\$ 29	\$ -	\$ -		
1002240000000000	216	EMPLR. CONT. OPSRP	\$ 34	\$ -	\$ -		
1002240000000000	220	SOCIAL SECURITY/FICA	\$ 37	\$ -	\$ -		
1002240000000000	231	WORKERS' COMP.	\$ 3	\$ -	\$ -		
1002240000000000	340	TRAVEL	\$ 53	\$ -	\$ -		
1002240000000000	410	SUPPLIES AND MATERIALS	\$ -	\$ 66	\$ -		
1002240000000000	640	DUES & FEES	\$ 2,719	\$ 75	\$ -		
1002410378000000	113	ADMINISTRATORS	\$ 24,348	\$ -	\$ -		
1002410378000000	145	INSURANCE STIPEND	\$ 4,290	\$ -	\$ -		
1002410378000000	211	EMPLOYER CONTR.	\$ 7,789	\$ -	\$ -		
1002410378000000	212	PERS PICK-UP	\$ 1,718	\$ -	\$ -		
1002410378000000	220	SOCIAL SECURITY/FICA	\$ 2,176	\$ -	\$ -		
1002410378000000	231	WORKERS' COMP.	\$ 145	\$ -	\$ -		
1002410378000000	240	INSURANCE	\$ 402	\$ -	\$ -		
1002410378000000	412	POPS	\$ 460	\$ -	\$ -		
1002410628000000	111	CERTIFIED SALARIES	\$ 3,658	\$ -	\$ -		
1002540068000000	383	ARCHIT/ENGINEER SERVICES	\$ 4,719	\$ -	\$ -		
1002540068000000	530	IMPROVE OTHER THAN BUILD	\$ 10,215	\$ -	\$ -		
1002552038000000	130	ADDITIONAL SALARY	\$ 361	\$ -	\$ -		
1002552038000000	541	INITIAL & ADDITNL EQUIP	\$ 25,243	\$ -	\$ -		
1002558038320000	211	EMPLOYER CONTR.	\$ 305	\$ -	\$ -		
Total No Longer Used Codes			\$ 157,007	\$ 30,452	\$ -	\$ -	\$ -
Total General Fund Function 2000 Expenditures			\$ 1,296,317	\$ 1,223,250	\$ 1,987,314	\$ 1,400,659	\$ 1,400,659

General Fund Function 5000, 6000, 7000 Details

Account Number	Code	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
Transfer of Funds								
1005200000000000	710	FUND MODIFICATIONS	\$ 64,350	\$ 280,000	\$ 202,487	\$ 150,000	\$ 150,000	\$ 150,000
Total Transfer of Funds			\$ 64,350	\$ 280,000	\$ 202,487	\$ 150,000	\$ 150,000	\$ 150,000
Contingency								
1006110008000000	810	PLANNED RESERVE	\$ (1)	\$ 3	\$ 50,000	\$ -	\$ -	\$ -
Total Contingency			\$ (1)	\$ 3	\$ 50,000	\$ -	\$ -	\$ -
Total General Fund Operating Expenditures			\$ 2,635,641	\$ 2,664,407	\$ 3,625,286	\$ 2,881,054	\$ 2,881,054	\$ 2,881,054
Total General Fund Operating Revenues			\$ 2,765,916	\$ 3,256,771	\$ 2,827,982	\$ 2,661,113	\$ 2,661,113	\$ 2,661,113
Beginning and Ending Balances								
100	R5400	BEGINNING FUND BALANCE	\$ 1,389,520	\$ 1,519,795	\$ 1,720,886	\$ 1,795,120	\$ 1,795,120	\$ 1,795,120
1007000008000000	820	RESERVED FOR NEXT YEAR	\$ 1,519,795	\$ 2,112,159	\$ 923,582	\$ 1,575,179	\$ 1,575,179	\$ 1,575,179
Total General Fund Revenues			\$ 4,155,436	\$ 4,776,566	\$ 4,548,868	\$ 4,456,233	\$ 4,456,233	\$ 4,456,233
Total General Fund Expenditures			\$ 4,155,436	\$ 4,776,566	\$ 4,548,868	\$ 4,456,233	\$ 4,456,233	\$ 4,456,233

Fund 200 - Special Revenue Fund

Special Revenue Fund Revenues Details

Fund	Code	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
Federal Grant Funds								
204	R4509	US GOV GRANT SRSA	\$ 9,742	\$ 8,210	\$ 13,500	\$ 17,335	\$ 17,335	\$ 17,335
204	R5200	US GOV GRANT	\$ 3,464	\$ -	\$ -	\$ -	\$ -	\$ -
205	R4550	TITLE V/IIA/REAP	\$ 23,788	\$ 25,966	\$ 17,247	\$ 17,435	\$ 17,435	\$ 17,435
206	R4508	IDEA GRANT	\$ 46,349	\$ 54,654	\$ 50,000	\$ 68,000	\$ 68,000	\$ 68,000
210	R4501	TITLE I	\$ 84,182	\$ 75,569	\$ 69,000	\$ 69,000	\$ 69,000	\$ 69,000
214	R4500	ESSER	\$ -	\$ -	\$ 287,426	\$ 722,000	\$ 722,000	\$ 722,000
Total Federal Grant Funds			\$ 167,526	\$ 164,399	\$ 437,173	\$ 893,770	\$ 893,770	\$ 893,770
State Grants								
251	R3299	STUDENT INVESTMENT ACCT	\$ -	\$ -	\$ 204,000	\$ 168,000	\$ 168,000	\$ 168,000
252	R3299	MEASURE 98	\$ -	\$ 77,974	\$ 76,000	\$ 74,454	\$ 74,454	\$ 74,454
255	R3299	GEER/CDL	\$ 34,076	\$ 128	\$ 105,000	\$ -	\$ -	\$ -
259	R3299	MISC STATE GRANTS	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Total State Grant Funds			\$ 34,076	\$ 78,102	\$ 385,000	\$ 292,454	\$ 292,454	\$ 292,454
Local Funds								
260	R1920	PRESCHOOL PRIVATE GRANTS	\$ 7,450	\$ 113,570	\$ 134,000	\$ 72,135	\$ 72,135	\$ 72,135
260	R2200	PRESCHOOL OTHER GRANTS	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -
260	R5200	PRESCHOOL INTERFUND TXR	\$ -	\$ -	\$ 14,868	\$ -	\$ -	\$ -
260	R5400	PRESCHOOL BEG BALANCE	\$ 5,586	\$ 17,561	\$ -	\$ -	\$ -	\$ -
261	R1510	TRANS- INTEREST	\$ 1,664	\$ 1,449	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
261	R3105	STATE SCHOOL TRANSP DEPR	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
261	R3222	TRANSPORTATION RESERVE	\$ 42,395	\$ -	\$ -	\$ -	\$ -	\$ -
261	R5400	TRANS- BEG BALANCE	\$ 75,580	\$ 97,197	\$ 109,732	\$ 110,000	\$ 110,000	\$ 110,000
262	R1920	TEXTBOOK FUND	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -
262	R5200	TEXTBOOK INTERFUND	\$ 20,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
262	R5400	TEXTBOOK- BEG BALANCE	\$ 10,746	\$ 18,224	\$ 13,322	\$ 38,000	\$ 38,000	\$ 38,000
263	R5200	PERS-RETIRE INTERFUND TXR	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -
263	R5400	PERS-RETIRE BEG BALANCE	\$ -	\$ -	\$ 118,000	\$ 250,000	\$ 250,000	\$ 250,000
264	R1510	CAP IMP INTEREST	\$ 2,003	\$ 1,744	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200

264	R5200	CAP IMP INTERFUND	\$ 25,000	\$ 125,000	\$ -	\$ 125,000	\$ 125,000	\$ 125,000
264	R5400	CAP IMP BEG BALANCE	\$ 103,183	\$ 130,186	\$ 262,009	\$ 263,209	\$ 263,209	\$ 263,209
265	R1920	MISC DONATIONS/GRANTS	\$ 8,250	\$ 5,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Total Local Funds			\$ 308,891	\$ 664,931	\$ 849,331	\$ 933,744	\$ 933,744	\$ 933,744

Other Grants			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
271	R2200	YTP	\$ 19,670	\$ 23,685	\$ 24,866	\$ 12,804	\$ 12,804	\$ 12,804
272	R4507	LESD - PERKINS	\$ -	\$ 1,225	\$ -	\$ 500	\$ 500	\$ 500
Total Other Grants			\$ 19,670	\$ 24,909	\$ 24,866	\$ 13,304	\$ 13,304	\$ 13,304

Student Body Funds			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
280	R1990	MISC	\$ 45,962	\$ 42,292	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
280	R5400	RESOURCES-BEG. FUND BAL.	\$ 78,213	\$ 80,034	\$ 81,034	\$ 82,000	\$ 82,000	\$ 82,000
Total Student Body Funds			\$ 124,175	\$ 122,326	\$ 116,034	\$ 117,000	\$ 117,000	\$ 117,000

Food Programs Fund			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
299	R1510	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299	R1612	LUNCH	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -
299	R1620	DAILY SALES NON-REIMBURSE	\$ 776	\$ 811	\$ 450	\$ 450	\$ 450	\$ 450
299	R1920	DONATION PRIVATE SERVICES	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -
299	R1990	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299	R3102	SSF/SCHOOL LUNCH MATCH	\$ 795	\$ 867	\$ 800	\$ 800	\$ 800	\$ 800
299	R3299	RESTRICTED REVENUES	\$ 36	\$ 8	\$ 200	\$ 100	\$ 100	\$ 100
299	R4502	FRESH FRUITS & VEGGIES	\$ 3,965	\$ 3,850	\$ 3,754	\$ 3,800	\$ 3,800	\$ 3,800
299	R4505	NSLP BREAKFAST	\$ 34,980	\$ 48,683	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
299	R4506	NSLP LUNCH	\$ 57,215	\$ 76,345	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000
299	R4557	EQUIPMENT GRANT	\$ 7,107	\$ -	\$ -	\$ -	\$ -	\$ -
299	R4900	REV ON BEHAL OF DISTRICT	\$ 6,225	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
299	R5200	INTERFUND TRANSFERS	\$ -	\$ -	\$ 16,325	\$ -	\$ -	\$ -
299	R5400	RESOURCES-BEG. FUND BAL.	\$ 3,170	\$ -	\$ -	\$ 16,500	\$ 16,500	\$ 16,500
Total Food Programs Fund			\$ 126,362	\$ 130,564	\$ 123,529	\$ 123,650	\$ 123,650	\$ 123,650

No Longer Used Codes			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
200	R4532	SPR&I GRANT	\$ 1,138	\$ -	\$ -	\$ -	\$ -	\$ -
200	R4533	IDEA ENHANCEMENT	\$ 1,591	\$ -	\$ -	\$ -	\$ -	\$ -

200	R5200	INTERFUND TRANSFER	\$ 15,886	\$ -	\$ 21,294	\$ -	\$ -	\$ -
200	R5400	RESOURCES-BEG. FUND BAL.	\$ (25,246)	\$ 437	\$ -	\$ -	\$ -	\$ -
217	R1920	DONATION PRIVATE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217	R2200	RESTRICTED REVENUE	\$ 2,148	\$ -	\$ -	\$ -	\$ -	\$ -
217	R3299	RESTRICTED REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total No Longer Used Codes			\$ (4,483)	\$ 437	\$ 21,294	\$ -	\$ -	\$ -
Total Special Revenue Funds Revenues			\$ 776,217	\$ 1,185,669	\$ 1,957,227	\$ 2,373,922	\$ 2,373,922	\$ 2,373,922

Special Revenue Funds Expenditures

Account Number	Code	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
Federal Grants								
Small Rural Schools Grant			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2042220000000000	112	CLASSIFIED SALARIES	\$ 7,240	\$ -	\$ 10,824	\$ 11,800	\$ 11,800	\$ 11,800
2042220000000000	212	PERS PICK-UP	\$ 411	\$ -	\$ 600	\$ 770	\$ 770	\$ 770
2042220000000000	216	EMPLR. CONT. OPSRP	\$ 1,498	\$ -	\$ 2,002	\$ 3,400	\$ 3,400	\$ 3,400
2042220000000000	220	SOCIAL SECURITY/FICA	\$ 554	\$ -	\$ 828	\$ 980	\$ 980	\$ 980
2042220000000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 59	\$ 59	\$ 59
2042220000000000	231	WORKERS' COMP.	\$ 40	\$ -	\$ 56	\$ 326	\$ 326	\$ 326
2042220000000000	340	TRAVEL	\$ -	\$ 6,280	\$ -	\$ -	\$ -	\$ -
2042220000000000	480	COMPUTER HARDWARE	\$ -	\$ 1,930	\$ -	\$ -	\$ -	\$ -
Total Small Rural School Grant			\$ 9,742	\$ 8,210	\$ 14,310	\$ 17,335	\$ 17,335	\$ 17,335
Title IIA/V Reap/Flex			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2051299000000000	111	CERTIFIED SALARIES	\$ -	\$ 2,519	\$ -	\$ -	\$ -	\$ -
2051299000000000	112	CLASSIFIED SALARIES	\$ -	\$ 14,824	\$ 10,824	\$ 11,800	\$ 11,800	\$ 11,800
2051299000000000	130	ADDITIONAL SALARY	\$ -	\$ 51	\$ -	\$ -	\$ -	\$ -
2051299000000000	212	PERS PICK-UP	\$ -	\$ 822	\$ 600	\$ 770	\$ 770	\$ 770
2051299000000000	216	EMPLR. CONT. OPSRP	\$ -	\$ 3,643	\$ 2,002	\$ 3,400	\$ 3,400	\$ 3,400
2051299000000000	220	SOCIAL SECURITY/FICA	\$ -	\$ 1,331	\$ 828	\$ 980	\$ 980	\$ 980
2051299000000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 59	\$ 59	\$ 59
2051299000000000	240	INSURANCE	\$ -	\$ 1,829	\$ -	\$ -	\$ -	\$ -
2051299000000000	231	WORKERS' COMP.	\$ -	\$ 124	\$ 56	\$ 326	\$ 326	\$ 326
2051299000000000	322	REPAIRS & MAINT.	\$ 3,678	\$ -	\$ -	\$ -	\$ -	\$ -
2051299000000000	340	TRAVEL	\$ 8,523	\$ 136	\$ 1,000	\$ -	\$ -	\$ -
2051299000000000	410	SUPPLIES AND MATERIALS	\$ -	\$ 105	\$ 1,000	\$ 100	\$ 100	\$ 100
2051299000000000	460	NON-CONSUMABLE SUP.	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -
2051299000000000	480	COMPUTER HARDWARE	\$ 7,617	\$ 512	\$ -	\$ -	\$ -	\$ -
2051299000000000	640	DUES & FEES	\$ 3,431	\$ 70	\$ 937	\$ -	\$ -	\$ -
Total Title IIA/V Reap/Flex			\$ 23,788	\$ 25,966	\$ 17,247	\$ 17,435	\$ 17,435	\$ 17,435
IDEA Grant			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2061250000320000	111	CERTIFIED SALARIES	\$ 25,219	\$ 31,846	\$ 34,008	\$ -	\$ -	\$ -
2061250000320000	112	CLASSIFIED SALARIES	\$ -	\$ -	\$ -	\$ 48,433	\$ 48,433	\$ 48,433

2061250000320000	121	CERT. SUB. SALARY	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2061250000320000	130	ADDITIONAL SALARY	\$ 1,237	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -
2061250000320000	145	INSURANCE STIPEND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2061250000320000	211	EMPLOYER CONTR.	\$ -	\$ -	\$ -	\$ 7,264	\$ 7,264	\$ 7,264	\$ 7,264
2061250000320000	212	PERS PICK-UP	\$ 1,595	\$ 1,933	\$ 2,176	\$ 2,905	\$ 2,905	\$ 2,905	\$ 2,905
2061250000320000	216	EMPLR. CONT. OPSRP	\$ 5,815	\$ 8,564	\$ 8,502	\$ 6,053	\$ 6,053	\$ 6,053	\$ 6,053
2061250000320000	220	SOCIAL SECURITY/FICA	\$ 1,974	\$ 1,880	\$ 2,602	\$ 2,905	\$ 2,905	\$ 2,905	\$ 2,905
2061250000320000	231	WORKERS' COMP.	\$ 138	\$ 171	\$ 192	\$ 200	\$ 200	\$ 200	\$ 200
2061250000320000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 240	\$ 240	\$ 240	\$ 240
2061250000320000	240	INSURANCE	\$ 10,338	\$ 9,884	\$ 10,819	\$ -	\$ -	\$ -	\$ -
Total IDEA Grant			\$ 46,349	\$ 54,654	\$ 58,300	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000

Title I			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2101272000000000	111	CERTIFIED SALARIES	\$ 29,112	\$ 23,549	\$ 34,952	\$ 30,000	\$ 30,000	\$ 30,000
2101272000000000	112	CLASSIFIED SALARIES	\$ 19,834	\$ 15,151	\$ 13,282	\$ 10,000	\$ 10,000	\$ 10,000
2101272000000000	113	ADMINISTRATORS	\$ 5,542	\$ 3,835	\$ -	\$ -	\$ -	\$ -
2101272000000000	121	CERT. SUB. SALARY	\$ 203	\$ -	\$ -	\$ -	\$ -	\$ -
2101272000000000	122	CLASS. SUB. SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2101272000000000	130	ADDITIONAL SALARY	\$ 739	\$ -	\$ -	\$ -	\$ -	\$ -
2101272000000000	145	INSURANCE STIPEND	\$ 330	\$ 237	\$ -	\$ -	\$ -	\$ -
2101272000000000	211	EMPLOYER CONTR.	\$ 1,597	\$ 1,304	\$ -	\$ -	\$ -	\$ -
2101272000000000	212	PERS PICK-UP	\$ 2,824	\$ 2,509	\$ 3,087	\$ 2,773	\$ 2,773	\$ 2,773
2101272000000000	216	EMPLR. CONT. OPSRP	\$ 9,836	\$ 10,030	\$ 12,059	\$ 10,000	\$ 10,000	\$ 10,000
2101272000000000	220	SOCIAL SECURITY/FICA	\$ 3,531	\$ 3,263	\$ 3,690	\$ 3,500	\$ 3,500	\$ 3,500
2101272000000000	231	WORKERS' COMP.	\$ 256	\$ 231	\$ 272	\$ 300	\$ 300	\$ 300
2101272000000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 240	\$ 240	\$ 240
2101272000000000	240	INSURANCE	\$ 9,070	\$ 6,358	\$ 12,866	\$ 9,389	\$ 9,389	\$ 9,389
2101272000000000	311	INSTRUCTION SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2101272000000000	410	SUPPLIES AND MATERIALS	\$ 1,034	\$ -	\$ -	\$ -	\$ -	\$ -
2101272000000000	470	COMPUTER SOFTWARE	\$ -	\$ 6,075	\$ -	\$ -	\$ -	\$ -
2101272000000000	640	DUES & FEES	\$ 275	\$ 3,025	\$ -	\$ 2,798	\$ 2,798	\$ 2,798
Total Title I			\$ 84,182	\$ 75,569	\$ 80,208	\$ 69,000	\$ 69,000	\$ 69,000

ESSER			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2142240000000000	112	CLASSIFIED SALARIES	\$ -	\$ 1,376	\$ 60,000	\$ -	\$ -	\$ -

2142240000000000	130	ADDITIONAL SALARY	\$	-	\$	370	\$	30,000	\$	-	\$	-	\$	-
2142240000000000	211	EMPLOYER CONTR.	\$	-	\$	210	\$	10,000	\$	-	\$	-	\$	-
2142240000000000	212	PERS PICK-UP	\$	-	\$	92	\$	9,000	\$	-	\$	-	\$	-
2142240000000000	216	EMPLR. CONT. OPSRP	\$	-	\$	232	\$	26,000	\$	-	\$	-	\$	-
2142240000000000	220	SOCIAL SECURITY/FICA	\$	-	\$	130	\$	8,000	\$	-	\$	-	\$	-
2142240000000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2142240000000000	231	WORKERS' COMP.	\$	-	\$	59	\$	3,500	\$	-	\$	-	\$	-
2142240000000000	311	INSTRUCTION SERVICES	\$	-	\$	-	\$	10,000	\$	2,500	\$	2,500	\$	2,500
2142240000000000	351	TELEPHONE	\$	-	\$	-	\$	1,000	\$	2,500	\$	2,500	\$	2,500
2142240000000000	410	SUPPLIES AND MATERIALS	\$	-	\$	3,028	\$	30,000	\$	37,000	\$	37,000	\$	37,000
2142240000000000	470	SOFTWARE	\$	-	\$	-	\$	15,000	\$	25,000	\$	25,000	\$	25,000
2142240000000000	480	HARDWARE	\$	-	\$	-	\$	54,926	\$	100,000	\$	100,000	\$	100,000
2142240000000000	530	BUILDING IMPROVEMENTS	\$	-	\$	-	\$	30,000	\$	450,000	\$	450,000	\$	450,000
2142550008000000	564	BUS PURCHASES	\$	-	\$	-	\$	-	\$	105,000	\$	105,000	\$	105,000
Total ESSER			\$	-	\$	5,497	\$	287,426	\$	722,000	\$	722,000	\$	722,000

Total Federal Grant Expenditures	\$	164,062	\$	169,896	\$	457,491	\$	893,770	\$	893,770	\$	893,770
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State Grants														
Student Investment Account														
Friday School														
2511271008000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	12,274	\$	12,274	\$	12,274	\$	12,274
2511271008000000	212	PERS PICK-UP	\$	-	\$	-	\$	736	\$	736	\$	736	\$	736
2511271008000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	3,989	\$	3,989	\$	3,989	\$	3,989
2511271008000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	767	\$	767	\$	767	\$	767
2511271008000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	200	\$	200	\$	200
2511271008000000	231	WORKERS' COMP.	\$	-	\$	-	\$	734	\$	734	\$	734	\$	734
2511271008000000	332	NON-REIMBURSABLE STUDENT	\$	-	\$	-	\$	17,000	\$	17,000	\$	17,000	\$	17,000
2511271008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000	\$	1,000
2511271008000000	450	FOOD	\$	-	\$	-	\$	6,000	\$	6,000	\$	6,000	\$	6,000
Counseling														
2512120008000000	111	CERTIFIED SALARIES	\$	-	\$	-	\$	19,770	\$	20,539	\$	20,539	\$	20,539
2512120008000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	1,021	\$	1,265	\$	1,265	\$	1,265
2512120008000000	145	INSURANCE STIPEND	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2512120008000000	212	PERS PICK-UP	\$	-	\$	-	\$	1,247	\$	1,514	\$	1,514	\$	1,514

2512120008000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	6,757	\$	6,708	\$	6,708	\$	6,708
2512120008000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	1,299	\$	1,904	\$	1,904	\$	1,904
2512120008000000	231	WORKERS' COMP.	\$	-	\$	-	\$	106	\$	110	\$	110	\$	110
2512120008000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	240	\$	240	\$	240
2512120008000000	240	INSURANCE	\$	-	\$	-	\$	8,800	\$	8,800	\$	8,800	\$	8,800
2512120008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	1,500	\$	1,000	\$	1,000	\$	1,000
2511271008000000	640	DUES & FEES	\$	-	\$	-	\$	3,000	\$	3,000	\$	3,000	\$	3,000

Facilities

2512540008000000	530	BUILDING IMPROVEMENTS	\$	-	\$	-	\$	60,000	\$	51,963	\$	51,963	\$	51,963
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Early Education

2511113258000000	111	CERTIFIED SALARIES	\$	-	\$	-	\$	31,000	\$	-	\$	-	\$	-
2511113258000000	112	CLASSIFIED SALARIES	\$	-	\$	-	\$	-	\$	19,633	\$	19,633	\$	19,633
2511113258000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2511113258000000	212	PERS PICK-UP	\$	-	\$	-	\$	1,860	\$	1,225	\$	1,225	\$	1,225
2511113258000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	9,455	\$	5,427	\$	5,427	\$	5,427
2511113258000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	1,937	\$	1,562	\$	1,562	\$	1,562
2511113258000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	240	\$	240	\$	240
2511113258000000	231	WORKERS' COMP.	\$	-	\$	-	\$	161	\$	170	\$	170	\$	170
2511113258000000	240	INSURANCE	\$	-	\$	-	\$	13,337	\$	-	\$	-	\$	-
2511113258000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	250	\$	-	\$	-	\$	-

Total Student Investment Account

			\$	-	\$	-	\$	204,000	\$	168,000	\$	168,000	\$	168,000
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M98 High School Success

				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2521131628050000	111	CERTIFIED SALARIES	\$	-	\$ 47,310	\$ 44,112	\$ 47,249	\$ 47,249	\$ 47,249
2521131628050000	121	CERT. SUB. SALARY	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
2521131628050000	130	ADDITIONAL SALARY	\$	-	\$ 853	\$ 1,005	\$ 1,000	\$ 1,000	\$ 1,000
2521131628050000	145	INSURANCE STIPEND	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
2521131628050000	212	PERS PICK-UP	\$	-	\$ 2,664	\$ 2,341	\$ 2,340	\$ 2,340	\$ 2,340
2521131628050000	216	EMPLR. CONT. OPSRP	\$	-	\$ 11,801	\$ 10,369	\$ 10,369	\$ 10,369	\$ 10,369
2521131628050000	220	SOCIAL SECURITY/FICA	\$	-	\$ 3,581	\$ 3,364	\$ 3,363	\$ 3,363	\$ 3,363
2521131628050000	231	WORKERS' COMP.	\$	-	\$ 260	\$ 244	\$ 244	\$ 244	\$ 244
2521131628050000	233	OR FAMILY LEAVE	\$	-	\$ -	\$ -	\$ 480	\$ 480	\$ 480
2521131628050000	240	INSURANCE	\$	-	\$ 6,601	\$ 6,409	\$ 6,409	\$ 6,409	\$ 6,409
2521131628050000	340	TRAVEL	\$	-	\$ 318	\$ 515	\$ -	\$ -	\$ -
2521131628050000	470	COMPUTER SOFTWARE	\$	-	\$ 2,861	\$ 4,641	\$ -	\$ -	\$ -

2521131628050000	640	DUES & FEES	\$	-	\$	2,949	\$	3,000	\$	3,000	\$	3,000	\$	3,000
Total M98 High School Success			\$	-	\$	79,199	\$	76,000	\$	74,454	\$	74,454	\$	74,454

GEER Comprehensive Distance Learning			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt				
2552240008000000	112	CLASSIFIED SALARIES	\$	-	\$	75,000	\$	-	\$	-	\$	-
2552240008000000	114	MANAGERIAL	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	211	EMPLOYER CONTR.	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	212	PERS PICK-UP	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	231	WORKERS' COMP.	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	240	INSURANCE	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	311	INSTRUCTION SERVICES	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	470	SOFTWARE	\$	-	\$	-	\$	-	\$	-	\$	-
2552240008000000	480	HARDWARE	\$	-	\$	30,000	\$	-	\$	-	\$	-
Total GEER Comprehensive Distance Learning			\$	-	\$	105,000	\$	-	\$	-	\$	-

Miscellaneous State Grants			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt				
2592550008000000	564	BUS PURCHASES	\$	-	\$	-	\$	50,000	\$	50,000	\$	50,000
Total Miscellaneous State Grants			\$	-	\$	-	\$	50,000	\$	50,000	\$	50,000

Total State Grants			\$	-	\$	79,199	\$	385,000	\$	292,454	\$	292,454	\$	292,454
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Local Funds			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt						
Preschool														
2601140258000000	111	CERTIFIED SALARIES	\$	-	\$	30,569	\$	37,100	\$	37,000	\$	37,000	\$	37,000
2601140258000000	112	CLASSIFIED SALARIES	\$	-	\$	23,986	\$	35,793	\$	-	\$	-	\$	-
2601140258000000	130	ADDITIONAL SALARY	\$	-	\$	614	\$	-	\$	-	\$	-	\$	-
2601140258000000	145	INSURANCE STIPEND	\$	-	\$	-	\$	1	\$	1	\$	1	\$	1
2601140258000000	212	PERS PICK-UP	\$	-	\$	1,406	\$	4,665	\$	2,601	\$	2,601	\$	2,601
2601140258000000	216	EMPLR. CONT. OPSRP	\$	-	\$	6,228	\$	18,224	\$	11,526	\$	11,526	\$	11,526
2601140258000000	220	SOCIAL SECURITY/FICA	\$	-	\$	4,220	\$	5,577	\$	3,317	\$	3,317	\$	3,317
2601140258000000	231	WORKERS' COMP.	\$	-	\$	640	\$	410	\$	1,405	\$	1,405	\$	1,405

2601140258000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	185	\$	185	\$	185
2601140258000000	240	INSURANCE	\$	-	\$	22,201	\$	17,600	\$	15,000	\$	15,000	\$	15,000
2601140258000000	332	NON-REIMBURSABLE STUDENT	\$	-	\$	1,718	\$	24,800	\$	-	\$	-	\$	-
2601140258000000	340	TRAVEL	\$	-	\$	148	\$	200	\$	-	\$	-	\$	-
2601140258000000	410	SUPPLIES AND MATERIALS	\$	-	\$	6,927	\$	2,000	\$	1,100	\$	1,100	\$	1,100
2601140258000000	640	DUES & FEES	\$	2,475	\$	2,475	\$	2,500	\$	-	\$	-	\$	-
2607000258000000	820	RESERVED FOR NEXT YEAR	\$	17,561	\$	30,000	\$	-	\$	-	\$	-	\$	-
Total Preschool			\$	20,036	\$	131,131	\$	148,868	\$	72,135	\$	72,135	\$	72,135

Transportation				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
2612554000000000	324	RENTALS	\$	22,443	\$	22,443	\$	23,000	\$	21,832	\$	21,832	\$	21,832
2612554000000000	564	BUS PURCHASES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2617000000000000	820	RESERVED FOR NEXT YEAR	\$	97,197	\$	76,203	\$	132,932	\$	134,368	\$	134,368	\$	134,368
Total Transportation			\$	119,640	\$	98,646	\$	155,932	\$	156,200	\$	156,200	\$	156,200

Textbooks				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
2622210000000000	420	TEXTBOOKS	\$	12,556	\$	17,629	\$	5,000	\$	60,000	\$	60,000	\$	60,000
2627000000000000	820	RESERVED FOR NEXT YEAR	\$	18,224	\$	30,595	\$	33,322	\$	3,000	\$	3,000	\$	3,000
Total Textbooks			\$	30,780	\$	48,224	\$	38,322	\$	63,000	\$	63,000	\$	63,000

PERS-Retirement Fund				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
2632524000000000	145	INSURANCE STIPEND	\$	-	\$	-	\$	61,285	\$	61,285	\$	61,285	\$	61,285
2632524000000000	211	EMPLOYER CONTR.	\$	-	\$	-	\$	20,000	\$	3,554	\$	3,554	\$	3,554
2632524000000000	212	PERS PICK-UP	\$	-	\$	-	\$	1,000	\$	-	\$	-	\$	-
2632524000000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	1,000	\$	2,500	\$	2,500	\$	2,500
2632524000000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	3,799	\$	3,799	\$	3,799
2632524000000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	300	\$	300	\$	300
2632524000000000	240	INSURANCE	\$	-	\$	-	\$	-	\$	1	\$	1	\$	1
2637000000000000	820	RESERVED FOR NEXT YEAR	\$	-	\$	125,000	\$	221,000	\$	178,561	\$	178,561	\$	178,561
Total PERS-Retirement Fund			\$	-	\$	125,000	\$	243,000	\$	250,000	\$	250,000	\$	250,000

Capital Improvement				2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt					
2644150000000000	322	REPAIRS & MAINT.	\$	-	\$	15,195	\$	100,000	\$	100,000	\$	100,000	\$	100,000
2647000000000000	820	RESERVED FOR NEXT YEAR	\$	130,185	\$	241,735	\$	163,209	\$	289,409	\$	289,409	\$	289,409
Total Capital Improvement			\$	130,185	\$	256,930	\$	263,209	\$	389,409	\$	389,409	\$	389,409

Misc Donations/Grants			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2652110008000000	340	TRAVEL	\$ -	\$ 139	\$ -	\$ -	\$ -	\$ -
2652110008000000	450	FOOD	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Nike/AVID								
2652240000318000	310	PROF & TECHNICAL SERVICES	\$ 7,425	\$ -	\$ 6,000	\$ -	\$ -	\$ -
2652240000318000	340	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2652240000318000	380	NON-INSTR PROF SERV	\$ 432	\$ -	\$ -	\$ -	\$ -	\$ -
2652240000318000	640	DUES & FEES	\$ -	\$ -	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000
Total Misc Donations/Grants			\$ 7,857	\$ 5,139	\$ 7,500	\$ 3,000	\$ 3,000	\$ 3,000
Total Local Funds Expenditures			\$ 308,498	\$ 665,071	\$ 856,831	\$ 933,744	\$ 933,744	\$ 933,744
Other Grants								
YTP Grant			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2711131628270000	112	CLASSIFIED SALARIES	\$ 13,453	\$ 9,567	\$ 12,349	\$ 8,249	\$ 8,249	\$ 8,249
2711131628270000	130	ADDITIONAL SALARY	\$ 44	\$ -	\$ -	\$ 518	\$ 518	\$ 518
2711131628270000	212	PERS PICK-UP	\$ 764	\$ 534	\$ 791	\$ 494	\$ 494	\$ 494
2711131628270000	216	EMPLR. CONT. OPSRP	\$ 2,785	\$ 2,365	\$ 3,088	\$ 2,144	\$ 2,144	\$ 2,144
2711131628270000	220	SOCIAL SECURITY/FICA	\$ 1,032	\$ 732	\$ 944	\$ 511	\$ 511	\$ 511
2711131628270000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 42	\$ 42	\$ 42
2711131628270000	231	WORKERS' COMP.	\$ 74	\$ 83	\$ 70	\$ 46	\$ 46	\$ 46
2711131628270000	340	TRAVEL	\$ 705	\$ 590	\$ 500	\$ 500	\$ 500	\$ 500
2711131628270000	410	SUPPLIES AND MATERIALS	\$ 362	\$ 600	\$ 100	\$ 300	\$ 300	\$ 300
2711131628270000	640	DUES & FEES	\$ 450	\$ -	\$ 500	\$ -	\$ -	\$ -
Total YTP Grant			\$ 19,670	\$ 14,471	\$ 18,342	\$ 12,804	\$ 12,804	\$ 12,804
Perkins Grant			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2721131628050000	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
Total Perkins Grant			\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
Total Other Grants			\$ 19,670	\$ 14,471	\$ 18,342	\$ 13,304	\$ 13,304	\$ 13,304
Student Body			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2801113258000000	410	SUPPLIES AND MATERIALS	\$ 13,595	\$ 7,800	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000

2801122378000000	410	SUPPLIES AND MATERIALS	\$ 1,096	\$ 888	\$ -	\$ -	\$ -	\$ -
2801132628000000	410	SUPPLIES AND MATERIALS	\$ 29,450	\$ 27,892	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
2807000628000000	820	RESERVED FOR NEXT YEAR	\$ 80,034	\$ 85,745	\$ 82,034	\$ 83,000	\$ 83,000	\$ 83,000
Total Student Body			\$ 124,176	\$ 122,326	\$ 116,034	\$ 117,000	\$ 117,000	\$ 117,000

Food Services

Breakfast-Lunch Program

			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2993110098000000	112	CLASSIFIED SALARIES	\$ 38,725	\$ 38,404	\$ 44,767	\$ 43,000	\$ 43,000	\$ 43,000
2993110098000000	122	CLASS. SUB. SALARY	\$ 732	\$ 205	\$ 1,484	\$ 1,400	\$ 1,400	\$ 1,400
2993110098000000	130	ADDITIONAL SALARY	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -
2993110098000000	211	EMPLOYER CONTR.	\$ 9,146	\$ 11,162	\$ 4,476	\$ 10,800	\$ 10,800	\$ 10,800
2993110098000000	212	PERS PICK-UP	\$ 2,325	\$ 2,304	\$ 2,865	\$ 2,490	\$ 2,490	\$ 2,490
2993110098000000	216	EMPLR. CONT. OPSRP	\$ 1,123	\$ 945	\$ 8,505	\$ 2,053	\$ 2,053	\$ 2,053
2993110098000000	220	SOCIAL SECURITY/FICA	\$ 3,018	\$ 2,954	\$ 3,425	\$ 3,181	\$ 3,181	\$ 3,181
2993110098000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 215	\$ 215	\$ 215
2993110098000000	231	WORKERS' COMP.	\$ 1,378	\$ 1,483	\$ 252	\$ 1,126	\$ 1,126	\$ 1,126
2993110098000000	322	REPAIRS & MAINT.	\$ -	\$ -	\$ 500	\$ 2,500	\$ 2,500	\$ 2,500
2993110098000000	340	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2993110098000000	410	SUPPLIES AND MATERIALS	\$ 1,788	\$ 323	\$ 500	\$ 500	\$ 500	\$ 500
2993110098000000	450	FOOD	\$ 52,338	\$ 50,972	\$ 51,000	\$ 40,000	\$ 40,000	\$ 40,000
2993110098000000	460	NON-CONSUMABLE SUP.	\$ 226	\$ 146	\$ 500	\$ 1,800	\$ 1,800	\$ 1,800
2993110098000000	542	REPLACE EQUIP	\$ 4,957	\$ -	\$ -	\$ -	\$ -	\$ -
2993110098000000	640	DUES & FEES	\$ 1,174	\$ 1,403	\$ 1,500	\$ 1,030	\$ 1,030	\$ 1,030
2997000098000000	820	RESERVED FOR NEXT YEAR	\$ -	\$ 16,404	\$ -	\$ 9,755	\$ 9,755	\$ 9,755
Total Breakfast-Lunch Program			\$ 116,930	\$ 126,714	\$ 119,775	\$ 119,850	\$ 119,850	\$ 119,850

Fresh Fruit and Vegetables

			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2993110098000900	112	CLASSIFIED SALARIES	\$ 696	\$ 1,018	\$ 748	\$ 570	\$ 570	\$ 570
2993110098000900	130	ADDITIONAL SALARY	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
2993110098000900	211	EMPLOYER CONTR.	\$ -	\$ -	\$ -	\$ 20	\$ 20	\$ 20
2993110098000900	212	PERS PICK-UP	\$ 42	\$ 61	\$ 48	\$ 50	\$ 50	\$ 50
2993110098000900	216	EMPLR. CONT. OPSRP	\$ 152	\$ 271	\$ 187	\$ 20	\$ 20	\$ 20
2993110098000900	220	SOCIAL SECURITY/FICA	\$ 53	\$ 78	\$ 57	\$ 20	\$ 20	\$ 20
2993110098000900	231	WORKERS' COMP.	\$ 24	\$ 39	\$ 4	\$ 40	\$ 40	\$ 40
2993110098000900	450	FOOD	\$ 3,510	\$ 2,382	\$ 2,710	\$ 3,080	\$ 3,080	\$ 3,080

Total Fresh Fruit and Vegetables			\$ 4,478	\$ 3,850	\$ 3,754	\$ 3,800	\$ 3,800	\$ 3,800
Total Food Services			\$ 121,408	\$ 130,564	\$ 123,529	\$ 123,650	\$ 123,650	\$ 123,650
No Longer Used Codes			2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
2001290000000000	111	CERTIFIED SALARIES	\$ 1,743	\$ -	\$ -			
2001290000000000	211	EMPLOYER CONTR.	\$ 159	\$ -	\$ -			
2001290000000000	212	PERS PICK-UP	\$ 112	\$ -	\$ -			
2001290000000000	216	EMPLR. CONT. OPSRP	\$ 275	\$ -	\$ -			
2001290000000000	220	SOCIAL SECURITY/FICA	\$ 152	\$ -	\$ -			
2001290000000000	231	WORKERS' COMP.	\$ 11	\$ -	\$ -			
2172240000000701	340	TRAVEL	\$ (268)	\$ -	\$ -			
2001290000000000	380	NON-INSTR PROF SERV	\$ 1,500	\$ -	\$ -			
2004150000000000	383	ARCHIT/ENGINEER SERVICES	\$ 24,954	\$ -	\$ -			
2007000000000000	820	RESERVED FOR NEXT YEAR	\$ 437	\$ 2,441	\$ -			
2001290000000000	410	SUPPLIES AND MATERIALS	\$ 1,647	\$ -	\$ -			
2753110098000901	540	DEPRECIABLE EQUIPMENT	\$ 4,954	\$ -	\$ -			
2002240000320000	130	ADDITIONAL SALARY	\$ 947	\$ 503	\$ -			
2002240000320000	212	PERS PICK-UP	\$ 39	\$ 61	\$ -			
2002240000320000	216	EMPLR. CONT. OPSRP	\$ 96	\$ 269	\$ -			
2002240000320000	220	SOCIAL SECURITY/FICA	\$ 53	\$ 69	\$ -			
2002240000320000	231	WORKERS' COMP.	\$ 4	\$ 5	\$ -			
2002620000320000	130	ADDITIONAL SALARY	\$ 1,192	\$ 566	\$ -			
2002620000320000	212	PERS PICK-UP	\$ 74	\$ 34	\$ -			
2002620000320000	216	EMPLR. CONT. OPSRP	\$ 221	\$ 150	\$ -			
2002620000320000	220	SOCIAL SECURITY/FICA	\$ 97	\$ 43	\$ -			
2002620000320000	231	WORKERS' COMP.	\$ 7	\$ 3	\$ -			
Total No Longer Used Codes			\$ 38,404	\$ 4,144	\$ -	\$ -	\$ -	\$ -
Total Special Revenue Funds Expenditures			\$ 776,217	\$ 1,185,669	\$ 1,957,227	\$ 2,373,922	\$ 2,373,922	\$ 2,373,922
Total Special Revenue Funds Revenues			\$ 776,217	\$ 1,185,669	\$ 1,957,227	\$ 2,373,922	\$ 2,373,922	\$ 2,373,922

Fund 300 - Debt Service Fund

Debt Service Fund Revenues

Fund	Code	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
300	R1111	CURRENT YEAR'S TAXES	\$ 169,852	\$ 184,565	\$ 176,706	\$ 190,726	\$ 190,726	\$ 190,726
300	R1112	PRIOR YEAR'S TAXES	\$ 1,829	\$ 2,464	\$ 1,500	\$ 1,600	\$ 1,600	\$ 1,600
300	R1113	CO. TAX SALES FOR BACK TX	\$ 120	\$ 83	\$ -	\$ -	\$ -	\$ -
300	R1190	PENALTIES & INT ON TAXES	\$ 319	\$ 433	\$ -	\$ 400	\$ 400	\$ 400
300	R5400	RESOURCES-BEG. FUND BAL.	\$ 11,197	\$ 11,341	\$ 5,319	\$ 18,014	\$ 18,014	\$ 18,014
Total Debt Service Fund Revenues			\$ 183,316	\$ 198,887	\$ 183,525	\$ 210,740	\$ 210,740	\$ 210,740

Debt Service Fund Expenditures

Account Number	Code	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
3005100000000000	610	REDEMPTION OF PRINCIPAL	\$ 65,000	\$ 75,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000
3005100000000000	620	INTEREST (PBAM Outdated)	\$ 106,975	\$ -	\$ -	\$ -	\$ -	\$ -
3005100000000000	621	INTEREST	\$ -	\$ 105,558	\$ 103,525	\$ 102,726	\$ 102,726	\$ 102,726
3007000000000000	820	RESERVED FOR NEXT YEAR	\$ 11,341	\$ 18,329	\$ -	\$ 18,014	\$ 18,014	\$ 18,014
Total Debt Service Fund Expenditures			\$ 183,316	\$ 198,887	\$ 183,525	\$ 210,740	\$ 210,740	\$ 210,740

Fund 400 - Capital Improvement Fund

Capital Improvement Fund Revenues

Fund	Code	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
Capital Improvement								
400	R4300	RESTRICTED REV FR FED GOV	\$ 7,977	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement			\$ 7,977	\$ -	\$ -	\$ -	\$ -	\$ -
Bond								
450	R1510	INTEREST ON INVESTMENTS	\$ 3,293	\$ -	\$ -	\$ -	\$ -	\$ -
450	R3200	RESTRICTED GRANT IN AID	\$ 180,153	\$ -	\$ -	\$ -	\$ -	\$ -
450	R3299	RESTRICTED REVENUES	\$ 653,647	\$ 73,439	\$ -	\$ -	\$ -	\$ -
450	R5400	RESOURCES-BEG. FUND BAL.	\$ 1,423,855	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bond			\$ 2,260,947	\$ 73,439	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement Fund Revenues			\$ 2,268,924	\$ 73,439	\$ -	\$ -	\$ -	\$ -
Total Revenues			\$ 7,383,894	\$ 6,234,562	\$ 6,689,620	\$ 7,040,895	\$ 7,040,895	\$ 7,040,895

Capital Improvement Fund Expenditures

Account Number	Code	Title	2019 Actual	2020 Actual	2021 Budget	2022 Prop	2022 Approv	2022 Adopt
No Longer Used Codes								
4504150628000000	460	NON-CONSUMABLE SUP.	\$ 8,957	\$ 73,439	\$ -			
4504150628000000	520	BUILDING ACQUISITION	\$ 1,456,753	\$ -	\$ -			
4004150000000000	530	IMPROVE OTHER THAN BUILD	\$ 7,977	\$ -	\$ -			
4504150000000000	322	REPAIRS & MAINT.	\$ 8,444	\$ -	\$ -			
4504150000000000	383	ARCHIT/ENGINEER SERVICES	\$ 48,969	\$ -	\$ -			
4504150000000000	480	COMPUTER HARDWARE	\$ 793	\$ -	\$ -			
4504150258000000	383	ARCHIT/ENGINEER SERVICES	\$ 430	\$ -	\$ -			
4504150258000000	460	NON-CONSUMABLE SUP.	\$ 329	\$ -	\$ -			
4504150258000000	520	BUILDING ACQUISITION	\$ 244,345	\$ -	\$ -			
4504150258000050	520	BUILDING ACQUISITION	\$ 26,887	\$ -	\$ -			
4504150628000000	383	ARCHIT/ENGINEER SERVICES	\$ 87	\$ -	\$ -			
4504150628000000	640	DUES & FEES	\$ 1,646	\$ -	\$ -			
4504150628000050	383	ARCHIT/ENGINEER SERVICES	\$ 12,360	\$ -	\$ -			
4504150628000050	460	NON-CONSUMABLE SUP.	\$ 360	\$ -	\$ -			
4504150628000050	520	BUILDING ACQUISITION	\$ 450,588	\$ -	\$ -			
Total No Longer Used Codes			\$ 2,268,924	\$ 73,439	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement Fund Expenditures			\$ 2,268,924	\$ 73,439	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement Fund Revenues			\$ 2,268,924	\$ 73,439	\$ -	\$ -	\$ -	\$ -
Total District Expenditures			\$ 7,383,894	\$ 6,234,562	\$ 6,689,620	\$ 7,040,895	\$ 7,040,895	\$ 7,040,895
Total District Revenues			\$ 7,383,894	\$ 6,234,562	\$ 6,689,620	\$ 7,040,895	\$ 7,040,895	\$ 7,040,895