

# Mapleton School District #32

Academic Excellence Through Student Achievement

**Proposed Budget**  
**Fiscal Year 2020-2021**

Mapleton School District #32  
10868 East Mapleton Road, Mapleton, OR 97453  
541-268-4312  
[www.mapleton.k12.or.us](http://www.mapleton.k12.or.us)

This page purposefully left blank.

## Table of Contents

---

- [Introduction](#)
- [Budget Calendar](#)
- [Budget Committee](#)
- [Superintendent's Budget Message](#)
- [Business Manager's Budget Summary](#)
- [Acronyms](#)
- [Definitions](#)
- [Budget By Fund Allocation Graph](#)
- Fund 100- General Fund**
  - [Fund 100- By Function](#)
  - [Fund 100- By Object](#)
- [Fund 100- Revenues Descriptions](#)
  - [Fund 100- State School Fund](#)
  - [Fund 100- Revenues Details](#)
- [Fund 100- Function 1000 Expenditures](#)
  - [Fund 100- Function 1000 Exp Details](#)
- [Fund 100- Function 2000 Expenditures](#)
  - [Fund 100- Function 2000 Exp Details](#)
- [Fund 100- Function 5000, 6000, 7000](#)
- [Fund 200- Special Revenue Funds](#)
  - [Fund 200- Special Revenue Funds Revenues](#)
  - [Fund 200- Special Revenue Funds Expenditures](#)
- [Fund 300- Debt Service Fund](#)
- [Fund 400- Capital Project Funds](#)
- [Grand Total Revenues](#)
- [Grand Total Expenditures](#)

## 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).

## 2020-2021 Budget Calendar Key Dates

---

February 19, 2020	Budget calendar approved by board
May 6, 2020	Notice of budget committee meeting published on District website (published online for at least 10 days before the meeting date)
May 6, 2020	Notice of budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
May 20, 2020	<b>First budget committee meeting; Orientation meeting</b>
May 20, 2020	Notice of second budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
May 27, 2020	<b>Second budget committee meeting; presentation of budget message</b>
June 3, 2020	Notice of budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
June 10, 2020	<b>Third budget committee meeting (if necessary)</b>
June 10, 2020	Notice of budget hearing and budget summary published in The Siuslaw News (published five to 30 days before the hearing date)
June 17, 2020	<b>Regular board meeting: public hearing on approved budget; adoption of budget; appropriations authorized; tax levy declared</b>
July 15, 2020	Deadline to submit certification of tax levy to County Assessor (ED-50, Resolution Adopting the Budget)
July 15, 2020	Deadline to submit complete budget document to State Superintendent of Public Instruction and Education Service District Superintendent
August 15, 2020	Deadline for electronic budget submission to the Department of Education
September 30, 2020	Deadline for submission of budget document to County Clerk

## The Budget Committee

---

<b>Board of Directors</b>	<b>Term Expires</b>	<b>Position</b>
John Simington	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

<b>Budget Directors</b>	<b>Term Expires</b>
Shawn Walker	June 30, 2021
Tim Moffett	June 30, 2021
Kathy West	June 30, 2022
Andrea Milbrett	June 30, 2022
Connie Walton	June 30, 2020

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 an additional \$2.0 Billion in funding for the Student Success Act (SSA). However, as we move into the second year of the biennium, we are faced with economic instability. When the COVID-19 virus began to impact communities throughout the United States, Governor Brown's mid-March "Stay Home, Save Lives" order eventually led to Oregon's schools being closed for the remainder of this school year. Oregon's once thriving economy is now in a state of uncertainty.

As advised by the Oregon Department of Education, the budget we have prepared is based on \$9.0 billion in SSF K-12 funding, \$57,000 in federal Elementary and Secondary School Emergency Education Relief Funds and an additional \$200,000 in SSA Student Investment Account fund.

The \$57,000 in federal Elementary and Secondary School Emergency Education Relief Funds will be used to offset expenditures and/or lost revenue incurred during the school closure. This could include providing technology to students/staff for distance learning, loss of revenue to Nutrition Services and covering additional supplies needed for distance learning and school closure.

The \$200,000 in SSA Student Investment Account funds were to be distributed beginning in the 2020-2021 school year. The SSA Student Investment Account is funded through a new corporate activity tax and lottery funds. At this time, we do not know the economic impact to the SSA Student Investment Account and we likely won't know until next fall. Therefore, we are placing a hold on the SSA Student Investment Account expenditures.

While it is highly unlikely we will see State School Fund levels reach \$9.0 billion, it may be possible through actions by our state legislators in late May and early June. These actions include accessing the rainy day and emergency fund dollars to help support K-12 education during this time of economic need.

Therefore, our budget recommendation represents a status quo budget for next year with the understanding we could face cuts during the coming school year. This means that the staffing levels we have this year will be the same staffing levels for next year. The proposed budget does include contractually agreed to cost of living adjustments, step increases for salaries, increases 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 2020-2021 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 Trauma Informed Care 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 provisions are determined by Oregon's Local Budget Law, which can be found in Chapter 294 of the Oregon Revised Statutes.

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 Oregon Department of Education 2019-21 State School Fund Estimates (released February 25, 2020).

Salaries and associated payroll cost of Certified Licensed and Extra Duty positions are estimated using the effective 2017-2021 Mapleton Education Association Collective Bargaining Agreement. Salaries and associated payroll cost of Classified positions are estimated using the 2018-2020 Association of Classified Employees Collective Bargaining Agreement.

### **BUDGET HIGHLIGHTS**

#### **FINANCIAL STABILITY**

As we near the end of 2019-20 with COVID-19 and instability it has created in the world, we are hoping to maintain a measure of stability in the district. The district plans to continue to set aside funds for Capital Improvement and PERS in an effort to create the long-term stability necessary to handle upkeep on our buildings and increasing pension costs.

#### **HEALTH INSURANCE OPT-OUT**

Legislative Senate Bill 1067 was cut back, which continues to allow employees to receive opt-out payments if they have other eligible insurance. Despite this, we are budgeting as if everyone was on insurance in order to follow a worst-case scenario in cost. In 2019-20 the district had a 10% increase in the health insurance policy costs, an increased number of employees on insurance, and more complete coverage for employees. Despite these facts, the district saw a reduction in their overall expenditures for insurance related payments due to changes in the employment agreement. The district will have a 9% increase in health insurance costs this year.

#### **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:

-2020-21: None Scheduled

-2021-22: World Language and The Arts and ELA

**MAPLETON ATHLETICS**

Mapleton School District follows a five year uniform replacement schedule. The following teams will have new uniforms purchased in the 2020-21 fiscal year:

-High School Volleyball and High School Boys Basketball

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

Sincerely,  
Jeron Ricks  
Business Manager

## Acronyms

---

ADM	Average Daily Membership	PERS	Public Employees Retirement System
ADMw	Average Daily Membership Weighted	POPS	Power of Positive Students
BFB	Beginning Fund Balance	REAP	Rural Education Achievement Program
CCSS	Common Core State Standards	RIF	Reduction in Force
COSA	Confederation of School Administrators	SPED	Special Education
DO	District Office	SRSA	Small, Rural Achievement Program
EFB	Ending Fund Balance	SSF	State School Fund
ESD	Education Service District	TAG	Talented and Gifted
ESEA	Elementary and Secondary Education Act	UEFB	Unappropriated Ending Fund Balance
ESSA	Every Student Succeeds Act		
FTE	Full-Time Equivalent		
GAAP	Generally Accepted Accounting Principles		
GASB	Government Accounting Standards Board		
IAP	Individual Account Program		
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		
ORS	Oregon Revised Statutes		
OSAA	Oregon School Activities Association		
OSBA	Oregon School Boards Association		
OSEA	Oregon School Employees Association		
PBS	Positive Behavior Supports		

## 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 than face a sudden drop in funding from one year to the next.

**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. 2019-2021 UAL rates are 26.58% 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. 2019-2021 UAL rates are 32.03% of gross salary paid by MSD.

**PERS Tier 2:** Member Employees hired between 1996-August 29, 2003. 2019-2021 UAL rates are 32.03% of gross salary paid by MSD.

**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.

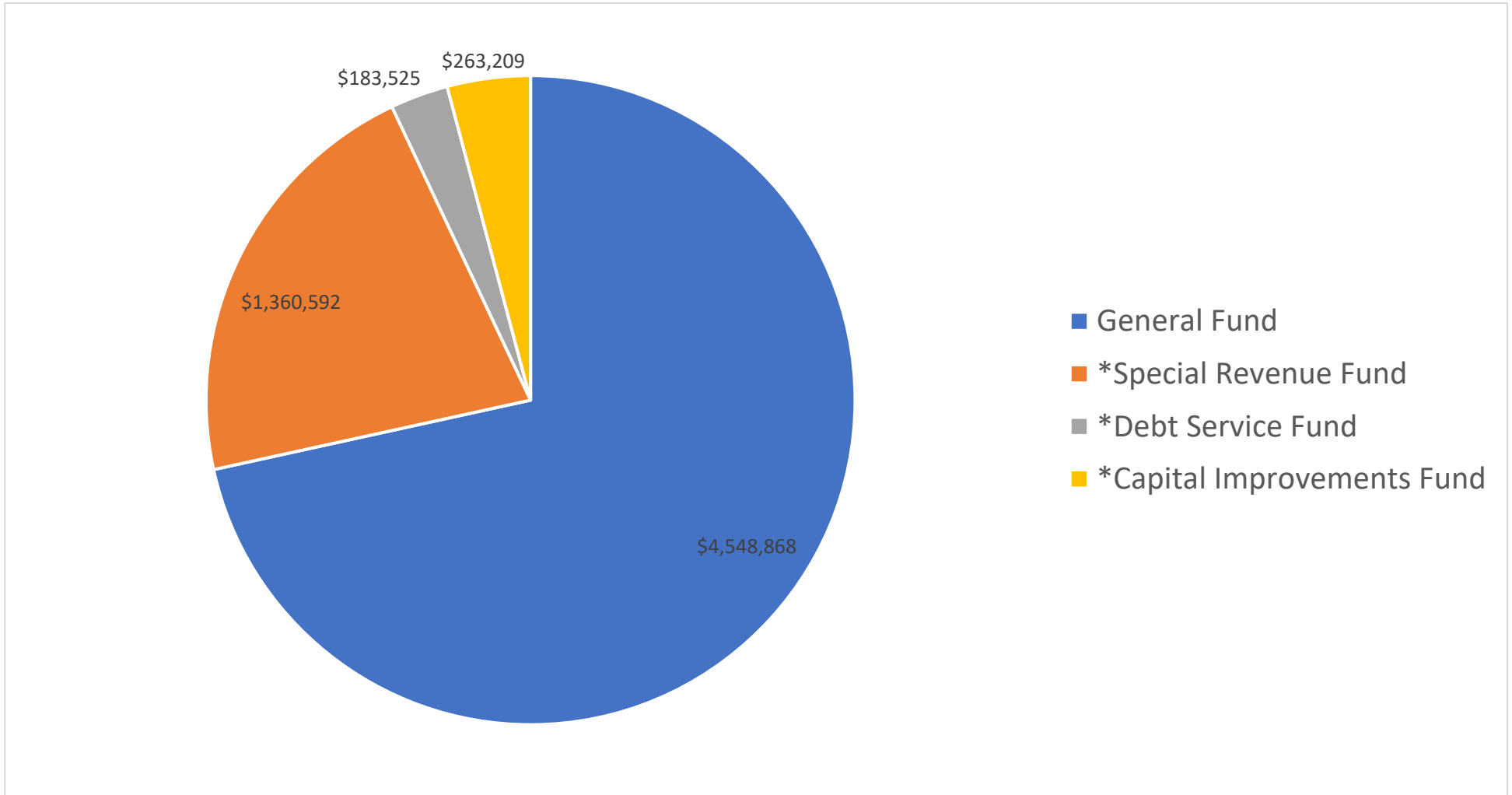
**State School Fund (SSF):** Oregon K-12 Public Schools are funded through a combination of local revenues and money appropriated by Legislature. The Oregon Department of Education distributes money by the Legislature through the SSF. The SSF's goal is to equalize funding across the state and achieves 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: \$6,356,194

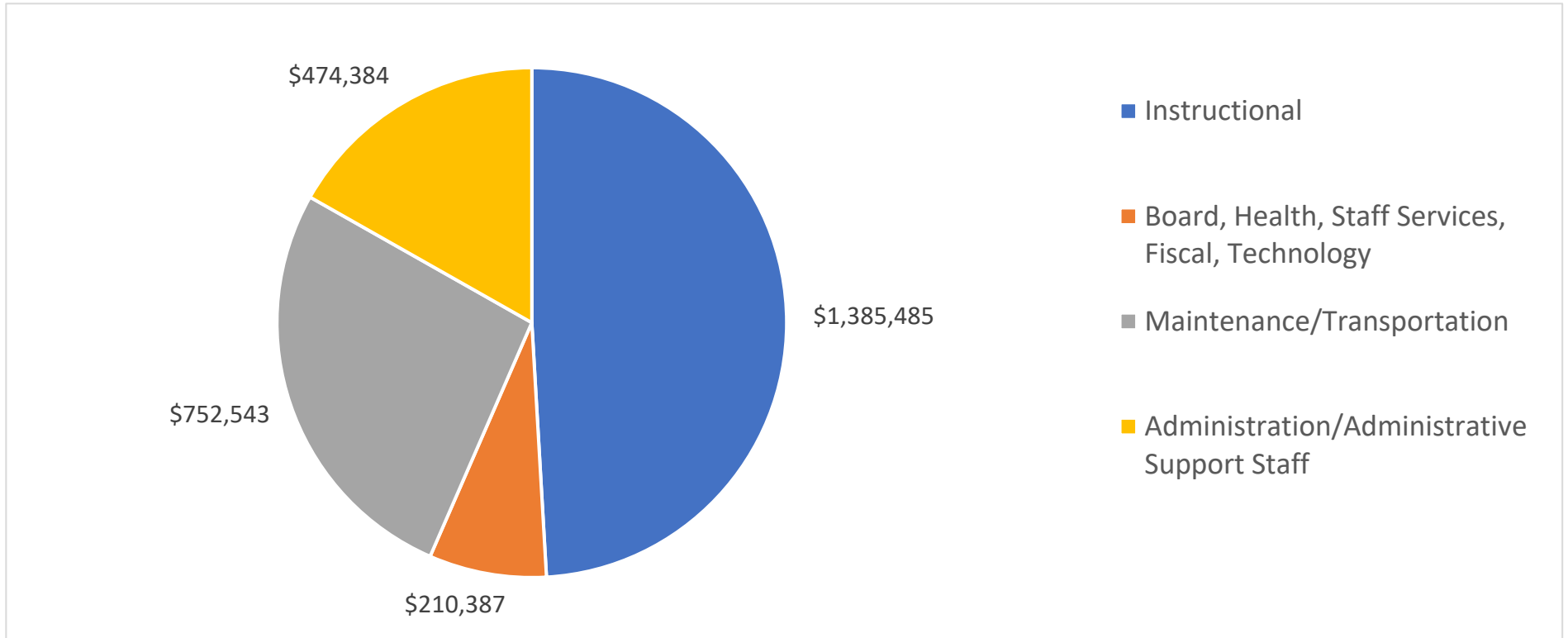
\*Restricted Funds: These accounts have specific restrictions; they may only be spent as specified by either state or federal law, or by the source of the funds, such as grants and donations.



## 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. Transfers, contingency, and reserves are not included below because they are *non-operating* programs.



**Teaching and Student Resources:** Includes all 1000 Level Function general fund classroom teachers, library services, classroom supplies and materials, athletic programs, and other student support services.

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

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

**Other Support Services:** Includes Counselor, Board of Education, Technology, Fiscal Services, and other misc services. (Less the \$550,000 SSF payback)

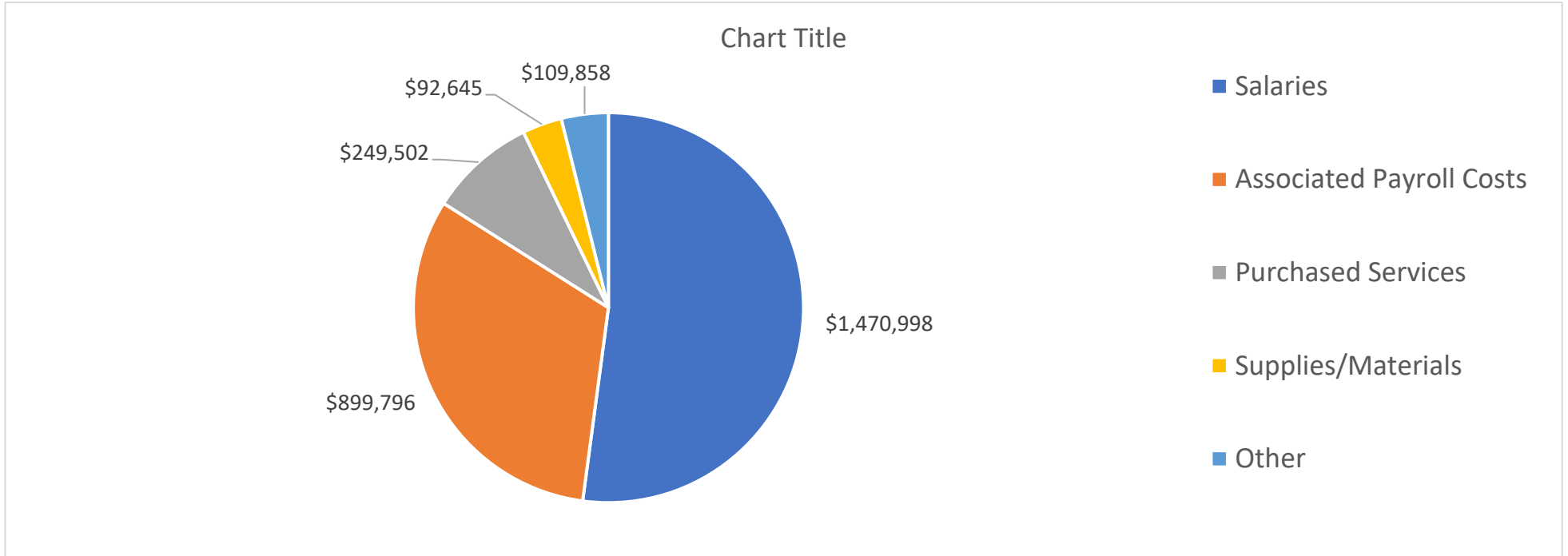
## General Fund Function Detail

Function	Title	2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
<b>Instructional</b>							
1111	ELEMENTARY K-6	\$ 408,243	\$ 460,083	\$ 485,004	\$ 411,715		
1121	MIDDLE SCHOOL PROGRAMS	\$ 145,517	\$ 100,271	\$ -	\$ -		
1122	MIDDLE SCHOOL EXTRACURRICULAR	\$ 16,421	\$ 17,654	\$ 25,972	\$ 25,972		
1131	SECONDARY PROGRAMS 7-12	\$ 357,283	\$ 453,732	\$ 623,161	\$ 588,064		
1132	HIGH SCHOOL EXTRACURRICULAR	\$ 67,340	\$ 69,207	\$ 88,225	\$ 93,169		
1210	TALENTED AND GIFTED PROGRAMS	\$ -	\$ -	\$ -	\$ -		
1250	LESS RESTRICTIVE SPED PROGRAMS	\$ 235,595	\$ 171,327	\$ 234,751	\$ 259,466		
1280	ALTERNATIVE EDUCATION	\$ 612	\$ 2,700	\$ 7,099	\$ 7,099		
1299	OTHER PROGRAMS	\$ -	\$ -	\$ -	\$ -		
<b>Total Instructional</b>		<b>\$ 1,231,011</b>	<b>\$ 1,274,974</b>	<b>\$ 1,464,212</b>	<b>\$ 1,385,485</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Support Services</b>							
2110	ATTENDANCE	\$ 64,000	\$ 67,386	\$ -	\$ -		
2120	COUNSELING SERVICES	\$ -	\$ -	\$ 38,418	\$ -		
2130	HEALTH SERVICES	\$ 2,341	\$ 3,967	\$ 4,512	\$ 5,000		
2210	IMPROVEMENT OF INSTRUCTION	\$ 13,291	\$ 10,000	\$ 12,000	\$ 12,000		
2220	EDUCATION MEDIA SERVICES	\$ 80	\$ -	\$ -	\$ -		
2240	INSTRUCTIONAL STAFF DEVELOP	\$ 8,329	\$ 3,453	\$ 6,885	\$ -		
2310	BOARD OF EDUCATION	\$ 21,222	\$ 20,650	\$ 25,020	\$ 32,175		
2321	EXECUTIVE ADMINISTRATION	\$ 98,922	\$ 106,732	\$ 114,284	\$ 116,686		
2410	OFFICE OF THE PRINCIPAL	\$ 234,360	\$ 261,898	\$ 316,493	\$ 357,697		
2520	FISCAL SERVICES	\$ 103,486	\$ 118,349	\$ 116,139	\$ 672,072		
2540	OPERATION AND MAINTENANCE	\$ 364,442	\$ 402,457	\$ 386,132	\$ 414,133		
2552	STUDENT TRANSPORTATION	\$ 215,800	\$ 233,750	\$ 241,056	\$ 260,840		
2558	SPED TRANSPORTATION	\$ 73,417	\$ 33,129	\$ 37,128	\$ 77,570		
2640	STAFF SERVICES	\$ 701	\$ 638	\$ 1,000	\$ 1,250		
2660	TECHNOLOGY SERVICES	\$ 85,863	\$ 33,906	\$ 40,865	\$ 37,890		
2690	OTHER SUPPORT SERVICES	\$ -	\$ -	\$ -	\$ -		
2700	SUPPLEMENTAL RETIREMENT	\$ -	\$ -	\$ -	\$ -		
<b>Total Support Services</b>		<b>\$ 1,286,253</b>	<b>\$ 1,296,317</b>	<b>\$ 1,339,932</b>	<b>\$ 1,987,314</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Transfer of Funds</b>		<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
5200	Transfers of Funds	\$ 45,000	\$ 64,350	\$ 298,350	\$ 202,487		
<b>Total Transfer of Funds</b>		<b>\$ 45,000</b>	<b>\$ 64,350</b>	<b>\$ 298,350</b>	<b>\$ 202,487</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Contingencies</b>		<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
6110	Contingency	\$ -	\$ -	\$ 25,000	\$ 50,000		
<b>Total Contingencies</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Unappropriated Ending Fund Balance</b>		<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
7000	Unappropriated Ending Fund Balance	\$ 1,389,520	\$ 1,519,795	\$ 864,591	\$ 923,582		
<b>Total Unappropriated Ending Fund Balance</b>		<b>\$ 1,389,520</b>	<b>\$ 1,519,795</b>	<b>\$ 864,591</b>	<b>\$ 923,582</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Fund Expenditures by Function</b>		<b>\$ 3,951,784</b>	<b>\$ 4,155,437</b>	<b>\$ 3,992,085</b>	<b>\$ 4,548,868</b>	<b>\$ -</b>	<b>\$ -</b>

## General Fund Operating by Object

The graph below displays how the General Fund is budgeted by object. As the graph indicates, 84% 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. Transfers, contingency, and 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 and insurance.

**General Fund Object Detail**

<b>Object</b>	<b>Title</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
<b>Salaries</b>							
111	CERTIFIED SALARIES	\$ 532,391	\$ 552,797	\$ 624,640	\$ 545,696		
112	CLASSIFIED SALARIES	\$ 262,888	\$ 275,260	\$ 295,639	\$ 370,450		
113	ADMINISTRATORS	\$ 176,291	\$ 193,569	\$ 188,939	\$ 196,275		
114	MANAGERIAL	\$ 199,921	\$ 220,965	\$ 206,475	\$ 230,418		
116	SUPP RET STIPENDS	\$ -	\$ -	\$ -	\$ -		
121	CERT. SUB. SALARY	\$ 31,428	\$ 40,548	\$ 33,700	\$ 39,730		
122	CLASS. SUB. SALARY	\$ 7,171	\$ 13,736	\$ 12,100	\$ 15,952		
130	ADDITIONAL SALARY	\$ 59,518	\$ 57,573	\$ 67,803	\$ 67,076		
140	TRAVEL STIPEND	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,400		
145	INSURANCE STIPEND	\$ 72,204	\$ 56,320	\$ 26,400	\$ -		
<b>Total Salaries</b>		<b>\$ 1,344,812</b>	<b>\$ 1,413,768</b>	<b>\$ 1,458,696</b>	<b>\$ 1,470,998</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Associated Payroll Costs</b>							
210	PERS	\$ 365,771	\$ 424,531	\$ 494,736	\$ 484,351		
220	SSA- FICA	\$ 115,435	\$ 121,847	\$ 117,925	\$ 129,998		
230	OTHER PAYROLL COSTS	\$ -	\$ -	\$ -	\$ -		
240	CONTRACTUAL EMP BENEFITS	\$ 134,153	\$ 184,697	\$ 265,642	\$ 285,447		
<b>Total Associated Payroll Costs</b>		<b>\$ 615,359</b>	<b>\$ 731,075</b>	<b>\$ 878,303</b>	<b>\$ 899,796</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Purchased Services</b>							
310	INSTRUCTIONAL PROF SERVICES	\$ 133,826	\$ 1,297	\$ 59,950	\$ 60,200		
320	PROPERTY SERVICES	\$ 129,868	\$ 112,727	\$ 138,545	\$ 106,057		
330	STUD TRANS SERVICES	\$ 498	\$ 1,006	\$ 500	\$ 2,300		
340	TRAVEL	\$ 2,688	\$ 6,074	\$ 9,900	\$ 6,554		
350	COMMUNICATION	\$ 25,592	\$ 22,262	\$ 20,400	\$ 24,158		
374	TUITION PAYMENTS	\$ 512	\$ -	\$ -	\$ -		
380	NON-INSTRUCTIONAL PROF SERVICES	\$ 53,347	\$ 45,744	\$ 37,475	\$ 48,281		
390	OTHER GENERAL SERVICES	\$ 1,876	\$ 1,784	\$ 1,600	\$ 1,951		
<b>Total Purchased Services</b>		<b>\$ 348,207</b>	<b>\$ 190,894</b>	<b>\$ 268,370</b>	<b>\$ 249,502</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Supplies and Materials</b>		<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
410	CONSUMABLE SUPPLIES	\$ 74,623	\$ 62,014	\$ 79,400	\$ 73,307		
420	TEXTBOOKS	\$ -	\$ -	\$ 500	\$ 500		
430	LIBRARY BOOKS	\$ -	\$ -	\$ -	\$ -		
440	PERIODICALS	\$ -	\$ -	\$ -	\$ -		
460	NON-CONSUMABLE SUPPLIES	\$ 10,213	\$ 4,210	\$ 8,000	\$ 7,739		
470	COMPUTER SOFTWARE	\$ 3,366	\$ 885	\$ 5,100	\$ 6,100		
480	COMPUTER HARDWARE	\$ 31,548	\$ 3,168	\$ 5,000	\$ 5,000		
<b>Total Supplies and Materials</b>		<b>\$ 119,750</b>	<b>\$ 70,277</b>	<b>\$ 98,000</b>	<b>\$ 92,645</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Outlay</b>		<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
520	BUILDINGS ACQUISITION	\$ -	\$ 10,215	\$ -	\$ -		
540	DEPRECIABLE EQUIPMENT	\$ 9,064	\$ 75,561	\$ 10,000	\$ 3,754		
564	BUSES AND CAP BUS IMPROVEMENT	\$ -	\$ -	\$ -	\$ -		
<b>Total Capital Outlay</b>		<b>\$ 9,064</b>	<b>\$ 85,776</b>	<b>\$ 10,000</b>	<b>\$ 3,754</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Objects</b>		<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
640	DUES AND FEES	\$ 80,073	\$ 79,501	\$ 90,775	\$ 106,104		
650	INSURANCE AND JUDGEMENTS	\$ -	\$ -	\$ -	\$ 550,000		
<b>Total Other Objects</b>		<b>\$ 80,073</b>	<b>\$ 79,501</b>	<b>\$ 90,775</b>	<b>\$ 656,104</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers</b>		<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
710	FUND MODIFICATIONS	\$ 45,000	\$ 64,350	\$ 298,350	\$ 202,487		
<b>Total Transfers</b>		<b>\$ 45,000</b>	<b>\$ 64,350</b>	<b>\$ 298,350</b>	<b>\$ 202,487</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Use of Funds</b>		<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
810	PLANNED RESERVE	\$ -	\$ -	\$ 25,000	\$ 50,000		
820	RESERVED FOR NEXT YEAR	\$ 1,389,520	\$ 1,519,795	\$ 864,591	\$ 923,582		
<b>Total Other Use of Funds</b>		<b>\$ 1,389,520</b>	<b>\$ 1,519,795</b>	<b>\$ 889,591</b>	<b>\$ 973,582</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Fund Expenditures by Object</b>		<b>\$ 3,951,784</b>	<b>\$ 4,155,437</b>	<b>\$ 3,992,085</b>	<b>\$ 4,548,868</b>	<b>\$ -</b>	<b>\$ -</b>

## General Fund Revenues

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

2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Lane County, Mapleton SD 32 - 2085

2020-2021 Local Revenue		2020-2021 Transportation Grant	
Property Taxes and In-lieu of property taxes from local sources =	\$732,708.00	Salaries =	N/A
Federal Forest Fees =	\$0.00	Payroll =	N/A
Common School Fund =	\$13,870.92	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
<b>Sum of Local Revenue =</b>	<b>\$763,989.92</b>	Non-Reimbursable =	N/A
<b>2020-2021 Experience Adjustment</b>		Net Eligible Trans Expenditures =	\$250,000.00
District Average Teacher Experience =	9.26	Transportation per ADMr Rank	88%
State Average Teacher Experience =	12.10	Transportation Reimbursement Rate	80.00%
Experience Adjustment (Difference in District and State Teacher Experience) =	-2.84	80.00% of the Net Eligible Transportation Expenditures =	the Transportation Grant \$200,000.00

2020-2021 ADMW	2019-2020 ADMW	2020-2021 Extended ADMW	Extended ADMW
288.92	304.77	304.77	304.77

**2020-2021 General Purpose Grant**  
 Multiply the Teacher Experience Adjustment of -2.84 by \$25 then add \$4500 to the result = \$4,429.00  
 Then multiply \$4,429.00 by the Extended ADMW 304.7684 and then by the funding ratio 1.921058951999 = \$2,593,082.34

**2020-2021 Total Formula Revenue**  
 Add the General Purpose Grant \$2,593,082.34 to the Transportation Grant \$200,000.00 = \$2,793,082.34

**2020-2021 State School Fund Grant**  
 Subtract the Local Revenue \$763,989.92 from the Total Formula Revenue \$2,793,082.34 = \$2,029,092.42

**2020-2021 Rates per ADMW**  
 General Purpose Grant per Extended ADMW = \$8,508      Total Formula Revenue per Extended ADMW = \$9,165  
 Charter Schools Rate( ORS 338.155 ) = \$8,975

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

**General Fund Revenues Details**

<b>Fund</b>	<b>Code</b>	<b>Title</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
<b>Local State School Fund with Local Revenue</b>								
100	R1110	Ad Val Tax Levied By Dist	\$ (1)	\$ 63	\$ -	\$ 12		
100	R1111	Current Year's Taxes	\$ 642,871	\$ 640,779	\$ 650,076	\$ 718,297		
100	R1112	Prior Year's Taxes	\$ 9,742	\$ 25,299	\$ 14,000	\$ 12,000		
100	R1113	Back Taxes	\$ 287	\$ 435	\$ -	\$ -		
100	R1114	Payment in Lieu of Prop Tax	\$ 290	\$ -	\$ 225	\$ -		
100	R1190	Penalties and Int on Taxes	\$ 2,031	\$ 2,428	\$ 2,000	\$ 2,000		
100	R1500	Interest on Taxes	\$ 432	\$ 551	\$ 250	\$ 400		
100	R2101	County School Fund	\$ 8,761	\$ 10,403	\$ 17,411	\$ 17,411		
100	R3101	State School Fund	\$ 1,745,019	\$ 1,538,425	\$ 1,734,645	\$ 2,029,092		
100	R3103	Common School Fund	\$ 16,525	\$ 16,543	\$ 13,578	\$ 13,870		
100	R3104	State Man. County Timber	\$ 188,592	\$ 419,043	\$ 225,000	\$ -		
<b>Total State School Fund with Local Revenue</b>			<b>\$ 2,614,549</b>	<b>\$ 2,653,969</b>	<b>\$ 2,657,185</b>	<b>\$ 2,793,082</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Local Revenue</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
100	R1510	Interest on Investments	\$ 31,600	\$ 40,792	\$ 15,000	\$ 30,000		
100	R1710	Admission Fees	\$ 3,745	\$ -	\$ 3,000	\$ -		
100	R1910	Property Rental	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800		
100	R1920	Private Source Donations	\$ 600	\$ 5,375	\$ 100	\$ 100		
100	R1960	Recover Prior Year Expenses	\$ -	\$ -	\$ -	\$ -		
100	R1990	Miscellaneous	\$ 26,382	\$ 2,084	\$ 10,000	\$ -		
100	R2102	ESD Apportionment	\$ -	\$ -	\$ -	\$ -		
100	R3299	Restricted Grants	\$ 41,561	\$ 58,897	\$ 52,000	\$ -		
100	R5300	Sale of Assets	\$ -	\$ -	\$ -	\$ -		
<b>Total Other Local Revenue</b>			<b>\$ 108,689</b>	<b>\$ 111,947</b>	<b>\$ 84,900</b>	<b>\$ 34,900</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
100	R5400	Beginning Fund Balance	\$ 1,228,546	\$ 1,389,520	\$ 1,250,000	\$ 1,720,886		
<b>Total Other Sources</b>			<b>\$ 1,228,546</b>	<b>\$ 1,389,520</b>	<b>\$ 1,250,000</b>	<b>\$ 1,720,886</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Fund Revenues</b>			<b>\$ 3,951,784</b>	<b>\$ 4,155,436</b>	<b>\$ 3,992,085</b>	<b>\$ 4,548,868</b>	<b>\$ -</b>	<b>\$ -</b>

## General Fund Function 1000 - Educational Expenditures

---

Instruction 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). Special education ensures that students who have specific educational needs receive the necessary support to help them be successful.

### 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.

**General Fund Function 1000 Details**

<b>Account Number</b>	<b>Code</b>	<b>Title</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
<b>Elementary K-6</b>								
1001111258000000	111	CERTIFIED SALARIES	\$ 236,920	\$ 252,210	\$ 265,556	\$ 201,791		
1001111258000000	112	CLASSIFIED SALARIES	\$ 502	\$ 4,731	\$ 3,821	\$ 35,000		
1001111258000000	121	CERT. SUB. SALARY	\$ 12,824	\$ 17,135	\$ 15,000	\$ 17,573		
1001111258000000	122	CLASS. SUB. SALARY	\$ 925	\$ 5,936	\$ 2,000	\$ 3,369		
1001111258000000	130	ADDITIONAL SALARY	\$ 3,008	\$ 1,233	\$ 1,500	\$ 2,099		
1001111258000000	145	INSURANCE STIPEND	\$ 17,094	\$ 12,694	\$ -	\$ -		
1001111258000000	211	EMPLOYER CONTR.	\$ 25,152	\$ 21,650	\$ 26,751	\$ 23,681		
1001111258000000	212	PERS PICK-UP	\$ 13,812	\$ 16,741	\$ 17,240	\$ 12,177		
1001111258000000	216	EMPLR. CONT. OPSRP	\$ 30,218	\$ 42,257	\$ 52,014	\$ 34,292		
1001111258000000	220	SOCIAL SECURITY/FICA	\$ 20,069	\$ 22,701	\$ 22,022	\$ 19,283		
1001111258000000	231	WORKERS' COMP.	\$ 1,323	\$ 1,601	\$ 1,622	\$ 1,436		
1001111258000000	240	INSURANCE	\$ 35,989	\$ 55,697	\$ 65,478	\$ 49,474		
1001111258000000	245	DIST PD ANNUITY	\$ -	\$ -	\$ -	\$ 540		
1001111258000000	319	OTHER INST, PROF & TECH	\$ 1,500	\$ -	\$ -	\$ -		
1001111258000000	410	SUPPLIES AND MATERIALS	\$ 3,676	\$ 2,241	\$ 7,500	\$ 6,000		
1001111258000000	418	PE SUPPLIES	\$ 480	\$ 1,788	\$ -	\$ -		
1001111258000000	419	SUPPLIES/ODS	\$ 2,260	\$ 1,368	\$ -	\$ 2,500		
1001111258000000	460	NON-CONSUMABLE SUP.	\$ 2,492	\$ 100	\$ -	\$ -		
1001111258000000	470	COMPUTER SOFTWARE	\$ -	\$ -	\$ 2,000	\$ 1,000		
1001111258000000	480	COMPUTER HARDWARE	\$ -	\$ -	\$ 2,000	\$ 1,000		
1001111258000000	640	DUES & FEES	\$ -	\$ -	\$ 500	\$ 500		
<b>Total Elementary K-6</b>			<b>\$ 408,243</b>	<b>\$ 460,083</b>	<b>\$ 485,004</b>	<b>\$ 411,715</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Secondary Ed 7-12</b>								
1001131628060000	111	CERTIFIED SALARIES	\$ -	\$ -	\$ 317,078	\$ 317,729		
1001131628060000	121	CERT. SUB. SALARY	\$ 16,296	\$ 23,210	\$ 16,000	\$ 19,804		
1001131628060000	122	CLASS. SUB. SALARY	\$ 501	\$ 355	\$ 1,500	\$ 1,618		
1001131628060000	130	ADDITIONAL SALARY	\$ -	\$ 731	\$ 3,000	\$ 1,297		
1001131628060000	145	INSURANCE STIPEND	\$ -	\$ -	\$ -	\$ -		
1001131628060000	211	EMPLOYER CONTR.	\$ 406	\$ 39,855	\$ 33,198	\$ 323		
1001131628060000	212	PERS PICK-UP	\$ 439	\$ 1,156	\$ 20,293	\$ 20,062		

1001131628060000	216	EMPLR. CONT. OPSRP	\$	1,272	\$	1,723	\$	60,245	\$	88,606				
1001131628060000	220	SOCIAL SECURITY/FICA	\$	1,282	\$	1,750	\$	25,825	\$	26,096				
1001131628060000	231	WORKERS' COMP.	\$	86	\$	125	\$	1,902	\$	1,880				
1001131628060000	240	INSURANCE	\$	-	\$	-	\$	126,720	\$	95,549				
1001131628060000	340	TRAVEL	\$	-	\$	439	\$	500	\$	500				
1001131628060000	355	PRINTING AND BINDING	\$	-	\$	-	\$	-	\$	1,200				
1001131628060000	410	SUPPLIES AND MATERIALS	\$	-	\$	396	\$	9,000	\$	7,000				
1001131628060000	470	COMPUTER SOFTWARE	\$	-	\$	477	\$	1,000	\$	1,000				
1001131628060000	480	COMPUTER HARDWARE	\$	-	\$	-	\$	3,000	\$	2,000				
1001131628060000	640	DUES & FEES	\$	-	\$	150	\$	900	\$	900				
<b>Total Secondary Ed 7-12</b>			\$	<b>20,283</b>	\$	<b>70,368</b>	\$	<b>620,161</b>	\$	<b>585,564</b>	\$	-	\$	-

<b>Secondary Office Supplies</b>				<b>2018 Actual</b>		<b>2019 Actual</b>		<b>2020 Budget</b>		<b>2021 Prop</b>		<b>2021 Approv</b>		<b>2021 Adopt</b>
1001131628290000	410	SUPPLIES AND MATERIALS	\$	3,059	\$	2,685	\$	3,000	\$	2,500				
<b>Total Secondary Office Supplies</b>			\$	<b>3,059</b>	\$	<b>2,685</b>	\$	<b>3,000</b>	\$	<b>2,500</b>	\$	-	\$	-

<b>MS Extracurricular</b>				<b>2018 Actual</b>		<b>2019 Actual</b>		<b>2020 Budget</b>		<b>2021 Prop</b>		<b>2021 Approv</b>		<b>2021 Adopt</b>
1001122378250000	130	ADDITIONAL SALARY	\$	766	\$	1,481	\$	1,481	\$	1,481				
1001122378250000	212	PERS PICK-UP	\$	46	\$	89	\$	95	\$	95				
1001122378250000	216	EMPLR. CONT. OPSRP	\$	168	\$	324	\$	370	\$	370				
1001122378250000	220	SOCIAL SECURITY/FICA	\$	52	\$	110	\$	113	\$	113				
1001122378250000	231	WORKERS' COMP.	\$	4	\$	8	\$	8	\$	8				
<b>Total MS Extracurricular</b>			\$	<b>1,036</b>	\$	<b>2,012</b>	\$	<b>2,067</b>	\$	<b>2,067</b>	\$	-	\$	-

<b>Secondary Extracurricular</b>				<b>2018 Actual</b>		<b>2019 Actual</b>		<b>2020 Budget</b>		<b>2021 Prop</b>		<b>2021 Approv</b>		<b>2021 Adopt</b>
1001132628250000	130	ADDITIONAL SALARY	\$	6,195	\$	5,985	\$	5,592	\$	9,134				
1001132628250000	212	PERS PICK-UP	\$	298	\$	347	\$	358	\$	584				
1001132628250000	216	EMPLR. CONT. OPSRP	\$	1,087	\$	1,092	\$	1,398	\$	2,283				
1001132628250000	220	SOCIAL SECURITY/FICA	\$	461	\$	453	\$	428	\$	699				
1001132628250000	231	WORKERS' COMP.	\$	31	\$	32	\$	32	\$	52				
<b>Total Secondary Extracurricular</b>			\$	<b>8,072</b>	\$	<b>7,910</b>	\$	<b>7,808</b>	\$	<b>12,752</b>	\$	-	\$	-

<b>Special Education</b>				<b>2018 Actual</b>		<b>2019 Actual</b>		<b>2020 Budget</b>		<b>2021 Prop</b>		<b>2021 Approv</b>		<b>2021 Adopt</b>
1001250000320000	111	CERTIFIED SALARIES	\$	9,498	\$	20,358	\$	18,006	\$	23,176				

1001250000320000	112	CLASSIFIED SALARIES	\$ 55,537	\$ 88,848	\$ 84,640	\$ 95,721		
1001250000320000	113	ADMINISTRATORS	\$ 5,516	\$ 5,681	\$ 5,908	\$ 7,753		
1001250000320000	121	CERT. SUB. SALARY	\$ 2,307	\$ 203	\$ 2,700	\$ 2,353		
1001250000320000	122	CLASS. SUB. SALARY	\$ 4,491	\$ 1,520	\$ 3,100	\$ 3,644		
1001250000320000	130	ADDITIONAL SALARY	\$ 824	\$ 3,300	\$ -	\$ 382		
1001250000320000	145	INSURANCE STIPEND	\$ 462	\$ 462	\$ 462	\$ -		
1001250000320000	211	EMPLOYER CONTR.	\$ 4,447	\$ 9,005	\$ 11,722	\$ 15,731		
1001250000320000	212	PERS PICK-UP	\$ 3,255	\$ 6,324	\$ 7,629	\$ 7,779		
1001250000320000	216	EMPLR. CONT. OPSRP	\$ 8,289	\$ 15,810	\$ 23,084	\$ 21,407		
1001250000320000	220	SOCIAL SECURITY/FICA	\$ 5,727	\$ 9,154	\$ 9,564	\$ 10,367		
1001250000320000	231	WORKERS' COMP.	\$ 395	\$ 820	\$ 704	\$ 781		
1001250000320000	240	INSURANCE	\$ 2,310	\$ 7,659	\$ 5,632	\$ 8,000		
1001250000320000	245	DIST PD ANNUITY	\$ -	\$ -	\$ -	\$ 20		
1001250000320000	313	STUDENT SERVICES	\$ 131,092	\$ -	\$ 59,000	\$ 59,000		
1001250000320000	340	TRAVEL	\$ -	\$ 253	\$ -	\$ 250		
1001250000320000	380	NON-INSTR PROF SERV	\$ 1,305	\$ 803	\$ 500	\$ 1,000		
1001250000320000	410	SUPPLIES AND MATERIALS	\$ 138	\$ 908	\$ 500	\$ 500		
1001250000320000	420	TEXTBOOKS	\$ -	\$ -	\$ 500	\$ 500		
1001250000320000	460	NON-CONSUMABLE SUP.	\$ -	\$ 20	\$ 500	\$ 500		
1001250000320000	470	COMPUTER SOFTWARE	\$ -	\$ -	\$ 100	\$ 100		
1001250000320000	640	DUES & FEES	\$ -	\$ 200	\$ 500	\$ 500		
<b>Total Special Education</b>			<b>\$ 235,595</b>	<b>\$ 171,327</b>	<b>\$ 234,751</b>	<b>\$ 259,466</b>	<b>\$ -</b>	<b>\$ -</b>

<b>HS Alt Education Online</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1001280628050000	111	CERTIFIED SALARIES	\$ -	\$ -	\$ 3,000	\$ 3,000		
1001280628050000	212	PERS PICK-UP	\$ -	\$ -	\$ 192	\$ 192		
1001280628050000	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 660	\$ 660		
1001280628050000	220	SOCIAL SECURITY/FICA	\$ -	\$ -	\$ 230	\$ 230		
1001280628050000	231	WORKERS' COMP.	\$ -	\$ -	\$ 17	\$ 17		
1001280628050000	640	DUES & FEES	\$ 100	\$ 2,700	\$ 3,000	\$ 3,000		
<b>Total HS Alt Education Online</b>			<b>\$ 100</b>	<b>\$ 2,700</b>	<b>\$ 7,099</b>	<b>\$ 7,099</b>	<b>\$ -</b>	<b>\$ -</b>

<b>General Athletics</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1001132628230000	130	ADDITIONAL SALARY	\$ 6,051	\$ 6,051	\$ 10,551	\$ 10,551		

1001132628230000	211	EMPLOYER CONTR.	\$	826	\$	31	\$	-	\$	-
1001132628230000	212	PERS PICK-UP	\$	343	\$	361	\$	675	\$	675
1001132628230000	216	EMPLR. CONT. OPSRP	\$	587	\$	1,292	\$	2,638	\$	2,638
1001132628230000	220	SOCIAL SECURITY/FICA	\$	457	\$	462	\$	807	\$	807
1001132628230000	231	WORKERS' COMP.	\$	30	\$	33	\$	59	\$	59
1001132628230000	318	PROF & IMP COSTS NON-INST	\$	-	\$	835	\$	700	\$	700
1001132628230000	327	WATER AND SEWAGE	\$	501	\$	1,770	\$	1,200	\$	1,200
1001132628230000	340	TRAVEL	\$	438	\$	1,110	\$	1,000	\$	1,000
1001132628230000	410	SUPPLIES AND MATERIALS	\$	212	\$	240	\$	500	\$	500
1001132628230000	460	NON-CONSUMABLE SUP.	\$	-	\$	182	\$	5,500	\$	5,500
1001132628230000	470	COMPUTER SOFTWARE	\$	-	\$	179	\$	2,000	\$	2,000
1001132628230000	640	DUES & FEES	\$	1,700	\$	1,155	\$	3,000	\$	3,000
1001132628230000	654	STUDENT INSURANCE PREM	\$	-	\$	-	\$	300	\$	300
<b>Total General Athletics</b>			\$	<b>11,145</b>	\$	<b>13,702</b>	\$	<b>28,930</b>	\$	<b>28,930</b>
								\$		\$

**MS Volleyball**

				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>	
1001122378230100	130	ADDITIONAL SALARY	\$	1,556	\$	2,541	\$	2,744	\$	2,744
1001122378230100	211	EMPLOYER CONTR.	\$	423	\$	282	\$	-	\$	-
1001122378230100	212	PERS PICK-UP	\$	93	\$	62	\$	176	\$	176
1001122378230100	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	686	\$	686
1001122378230100	220	SOCIAL SECURITY/FICA	\$	119	\$	194	\$	210	\$	210
1001122378230100	231	WORKERS' COMP.	\$	8	\$	13	\$	15	\$	15
1001122378230100	380	NON-INSTR PROF SERV	\$	-	\$	-	\$	750	\$	750
1001122378230100	410	SUPPLIES AND MATERIALS	\$	-	\$	88	\$	50	\$	50
<b>Total MS Volleyball</b>			\$	<b>2,199</b>	\$	<b>3,181</b>	\$	<b>4,631</b>	\$	<b>4,631</b>
								\$		\$

**HS Volleyball**

				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>	
1001132628230100	130	ADDITIONAL SALARY	\$	4,314	\$	4,314	\$	4,899	\$	4,899
1001132628230100	212	PERS PICK-UP	\$	72	\$	290	\$	314	\$	314
1001132628230100	216	EMPLR. CONT. OPSRP	\$	262	\$	1,085	\$	1,225	\$	1,225
1001132628230100	220	SOCIAL SECURITY/FICA	\$	328	\$	330	\$	375	\$	375
1001132628230100	231	WORKERS' COMP.	\$	22	\$	23	\$	28	\$	28
1001132628230100	380	NON-INSTR PROF SERV	\$	1,379	\$	2,066	\$	2,000	\$	2,000
1001132628230100	410	SUPPLIES AND MATERIALS	\$	257	\$	306	\$	250	\$	250

<b>Total HS Volleyball</b>			\$ 6,634	\$ 8,414	\$ 9,091	\$ 9,091	\$ -	\$ -
----------------------------	--	--	----------	----------	----------	----------	------	------

<b>MS Football</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1001122378230200	130	ADDITIONAL SALARY	\$ 1,336	\$ 1,556	\$ 2,744	\$ 2,744		
1001122378230200	212	PERS PICK-UP	\$ 80	\$ 93	\$ 176	\$ 176		
1001122378230200	216	EMPLR. CONT. OPSRP	\$ 292	\$ 340	\$ 686	\$ 686		
1001122378230200	220	SOCIAL SECURITY/FICA	\$ 102	\$ 119	\$ 210	\$ 210		
1001122378230200	231	WORKERS' COMP.	\$ 7	\$ 8	\$ 15	\$ 15		
1001122378230200	380	NON-INSTR PROF SERV	\$ -	\$ 759	\$ 800	\$ 800		
1001122378230200	410	SUPPLIES AND MATERIALS	\$ 1,316	\$ 550	\$ 1,500	\$ 1,500		
<b>Total MS Football</b>			\$ 3,133	\$ 3,425	\$ 6,131	\$ 6,131	\$ -	\$ -

<b>HS Football</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1001132628230200	130	ADDITIONAL SALARY	\$ 5,734	\$ 5,757	\$ 5,734	\$ 5,734		
1001132628230200	211	EMPLOYER CONTR.	\$ 992	\$ 999	\$ -	\$ -		
1001132628230200	212	PERS PICK-UP	\$ 219	\$ 220	\$ 367	\$ 367		
1001132628230200	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 1,434	\$ 1,434		
1001132628230200	220	SOCIAL SECURITY/FICA	\$ 438	\$ 440	\$ 439	\$ 439		
1001132628230200	231	WORKERS' COMP.	\$ 29	\$ 31	\$ 32	\$ 32		
1001132628230200	380	NON-INSTR PROF SERV	\$ 2,206	\$ 1,606	\$ 2,000	\$ 2,000		
1001132628230200	410	SUPPLIES AND MATERIALS	\$ 6,799	\$ 5,074	\$ 5,500	\$ 5,500		
<b>Total HS Football</b>			\$ 16,417	\$ 14,128	\$ 15,506	\$ 15,506	\$ -	\$ -

<b>MS Boys Basketball</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1001122378230300	130	ADDITIONAL SALARY	\$ 2,321	\$ 1,336	\$ 2,744	\$ 2,744		
1001122378230300	212	PERS PICK-UP	\$ 107	\$ -	\$ 176	\$ 176		
1001122378230300	216	EMPLR. CONT. OPSRP	\$ 391	\$ -	\$ 686	\$ 686		
1001122378230300	220	SOCIAL SECURITY/FICA	\$ 169	\$ 102	\$ 210	\$ 210		
1001122378230300	231	WORKERS' COMP.	\$ 12	\$ 7	\$ 15	\$ 15		
1001122378230300	380	NON-INSTR PROF SERV	\$ -	\$ 50	\$ 750	\$ 750		
1001122378230300	410	SUPPLIES AND MATERIALS	\$ 533	\$ -	\$ 50	\$ 50		
<b>Total MS Boys Basketball</b>			\$ 3,533	\$ 1,495	\$ 4,631	\$ 4,631	\$ -	\$ -

<b>HS Boys Basketball</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
---------------------------	--	--	--------------------	--------------------	--------------------	------------------	--------------------	-------------------



1001132628230300	130	ADDITIONAL SALARY	\$	4,667	\$	4,667	\$	4,900	\$	4,900		
1001132628230300	212	PERS PICK-UP	\$	-	\$	-	\$	314	\$	314		
1001132628230300	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	1,225	\$	1,225		
1001132628230300	220	SOCIAL SECURITY/FICA	\$	357	\$	357	\$	375	\$	375		
1001132628230300	231	WORKERS' COMP.	\$	24	\$	24	\$	28	\$	28		
1001132628230300	380	NON-INSTR PROF SERV	\$	1,885	\$	1,915	\$	1,900	\$	1,900		
1001132628230300	410	SUPPLIES AND MATERIALS	\$	280	\$	140	\$	200	\$	200		
<b>Total HS Boys Basketball</b>			\$	<b>7,212</b>	\$	<b>7,103</b>	\$	<b>8,942</b>	\$	<b>8,942</b>	\$	-

<b>MS Girls Basketball</b>				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>			
1001122378230400	130	ADDITIONAL SALARY	\$	2,524	\$	1,336	\$	2,744	\$	2,744		
1001122378230400	212	PERS PICK-UP	\$	140	\$	80	\$	176	\$	176		
1001122378230400	216	EMPLR. CONT. OPSRP	\$	250	\$	292	\$	686	\$	686		
1001122378230400	220	SOCIAL SECURITY/FICA	\$	193	\$	102	\$	210	\$	210		
1001122378230400	231	WORKERS' COMP.	\$	13	\$	7	\$	15	\$	15		
1001122378230400	380	NON-INSTR PROF SERV	\$	-	\$	815	\$	750	\$	750		
1001122378230400	410	SUPPLIES AND MATERIALS	\$	57	\$	-	\$	50	\$	50		
<b>Total MS Girls Basketball</b>			\$	<b>3,178</b>	\$	<b>2,633</b>	\$	<b>4,631</b>	\$	<b>4,631</b>	\$	-

<b>HS Girls Basketball</b>				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>			
1001132628230400	130	ADDITIONAL SALARY	\$	5,501	\$	4,314	\$	4,900	\$	4,900		
1001132628230400	212	PERS PICK-UP	\$	-	\$	259	\$	314	\$	314		
1001132628230400	216	EMPLR. CONT. OPSRP	\$	-	\$	943	\$	1,225	\$	1,225		
1001132628230400	220	SOCIAL SECURITY/FICA	\$	421	\$	330	\$	375	\$	375		
1001132628230400	231	WORKERS' COMP.	\$	28	\$	23	\$	28	\$	28		
1001132628230400	380	NON-INSTR PROF SERV	\$	1,885	\$	2,107	\$	1,900	\$	1,900		
1001132628230400	410	SUPPLIES AND MATERIALS	\$	280	\$	61	\$	200	\$	200		
<b>Total HS Girls Basketball</b>			\$	<b>8,114</b>	\$	<b>8,037</b>	\$	<b>8,942</b>	\$	<b>8,942</b>	\$	-

<b>MS Track</b>				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>			
1001122378230600	130	ADDITIONAL SALARY	\$	2,321	\$	2,541	\$	2,744	\$	2,744		
1001122378230600	212	PERS PICK-UP	\$	80	\$	152	\$	176	\$	176		
1001122378230600	216	EMPLR. CONT. OPSRP	\$	292	\$	215	\$	686	\$	686		
1001122378230600	220	SOCIAL SECURITY/FICA	\$	167	\$	193	\$	210	\$	210		

1001122378230600	231	WORKERS' COMP.	\$ 12	\$ 13	\$ 15	\$ 15		
1001122378230600	410	SUPPLIES AND MATERIALS	\$ -	\$ 1,220	\$ 50	\$ 50		
<b>Total MS Track</b>			<b>\$ 2,871</b>	<b>\$ 4,335</b>	<b>\$ 3,881</b>	<b>\$ 3,881</b>	<b>\$ -</b>	<b>\$ -</b>

<b>HS Track</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1001132628230600	130	ADDITIONAL SALARY	\$ 5,501	\$ 5,501	\$ 5,734	\$ 5,734		
1001132628230600	212	PERS PICK-UP	\$ 111	\$ 111	\$ 367	\$ 367		
1001132628230600	216	EMPLR. CONT. OPSRP	\$ 405	\$ 405	\$ 1,434	\$ 1,434		
1001132628230600	220	SOCIAL SECURITY/FICA	\$ 421	\$ 421	\$ 439	\$ 439		
1001132628230600	231	WORKERS' COMP.	\$ 26	\$ 29	\$ 32	\$ 32		
1001132628230600	410	SUPPLIES AND MATERIALS	\$ 913	\$ 1,422	\$ 1,000	\$ 1,000		
<b>Total HS Track</b>			<b>\$ 7,378</b>	<b>\$ 7,889</b>	<b>\$ 9,006</b>	<b>\$ 9,006</b>	<b>\$ -</b>	<b>\$ -</b>

<b>No longer used codes</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1001121378020000	111	CERTIFIED SALARIES	\$ 6,113	\$ -	\$ -	\$ -	MS AVID	
1001121378020000	212	PERS PICK-UP	\$ 367	\$ -	\$ -	\$ -	MS AVID	
1001121378020000	216	EMPLR. CONT. OPSRP	\$ 1,337	\$ -	\$ -	\$ -	MS AVID	
1001121378020000	220	SOCIAL SECURITY/FICA	\$ 416	\$ -	\$ -	\$ -	MS AVID	
1001121378020000	231	WORKERS' COMP.	\$ 31	\$ -	\$ -	\$ -	MS AVID	
1001121378020000	240	INSURANCE	\$ 2,432	\$ -	\$ -	\$ -	MS AVID	
1001121378100000	111	CERTIFIED SALARIES	\$ 13,371	\$ 6,343	\$ -	\$ -	MS LANGUAGE ARTS	
1001121378100000	212	PERS PICK-UP	\$ 802	\$ 382	\$ -	\$ -	MS LANGUAGE ARTS	
1001121378100000	216	EMPLR. CONT. OPSRP	\$ 2,924	\$ 1,390	\$ -	\$ -	MS LANGUAGE ARTS	
1001121378100000	220	SOCIAL SECURITY/FICA	\$ 911	\$ 486	\$ -	\$ -	MS LANGUAGE ARTS	
1001121378100000	231	WORKERS' COMP.	\$ 68	\$ 34	\$ -	\$ -	MS LANGUAGE ARTS	
1001121378100000	240	INSURANCE	\$ 5,319	\$ 2,489	\$ -	\$ -	MS LANGUAGE ARTS	
1001121378100000	410	SUPPLIES AND MATERIALS	\$ 33	\$ -	\$ -	\$ -	MS LANGUAGE ARTS	
1001121378110000	111	CERTIFIED SALARIES	\$ 12,047	\$ 6,740	\$ -	\$ -	MS SOCIAL STUDIES	
1001121378110000	212	PERS PICK-UP	\$ 545	\$ 405	\$ -	\$ -	MS SOCIAL STUDIES	
1001121378110000	216	EMPLR. CONT. OPSRP	\$ 1,986	\$ 1,477	\$ -	\$ -	MS SOCIAL STUDIES	
1001121378110000	220	SOCIAL SECURITY/FICA	\$ 865	\$ 517	\$ -	\$ -	MS SOCIAL STUDIES	
1001121378110000	231	WORKERS' COMP.	\$ 61	\$ 36	\$ -	\$ -	MS SOCIAL STUDIES	
1001121378110000	240	INSURANCE	\$ 4,860	\$ 2,645	\$ -	\$ -	MS SOCIAL STUDIES	
1001121378110000	410	SUPPLIES AND MATERIALS	\$ 99	\$ -	\$ -	\$ -	MS SOCIAL STUDIES	

1001121378120000	111	CERTIFIED SALARIES	\$	6,639	\$	9,055	\$	-	\$	-	MS SCIENCE
1001121378120000	145	INSURANCE STIPEND	\$	1,056	\$	-	\$	-	\$	-	MS SCIENCE
1001121378120000	212	PERS PICK-UP	\$	462	\$	543	\$	-	\$	-	MS SCIENCE
1001121378120000	216	EMPLR. CONT. OPSRP	\$	1,683	\$	1,980	\$	-	\$	-	MS SCIENCE
1001121378120000	220	SOCIAL SECURITY/FICA	\$	589	\$	678	\$	-	\$	-	MS SCIENCE
1001121378120000	231	WORKERS' COMP.	\$	38	\$	47	\$	-	\$	-	MS SCIENCE
1001121378120000	240	INSURANCE	\$	20	\$	2,619	\$	-	\$	-	MS SCIENCE
1001121378120000	410	SUPPLIES AND MATERIALS	\$	22	\$	71	\$	-	\$	-	MS SCIENCE
1001121378130000	111	CERTIFIED SALARIES	\$	5,935	\$	5,132	\$	-	\$	-	MS ART
1001121378130000	212	PERS PICK-UP	\$	178	\$	308	\$	-	\$	-	MS ART
1001121378130000	216	EMPLR. CONT. OPSRP	\$	649	\$	1,124	\$	-	\$	-	MS ART
1001121378130000	220	SOCIAL SECURITY/FICA	\$	449	\$	382	\$	-	\$	-	MS ART
1001121378130000	231	WORKERS' COMP.	\$	30	\$	28	\$	-	\$	-	MS ART
1001121378130000	240	INSURANCE	\$	2,429	\$	2,127	\$	-	\$	-	MS ART
1001121378130000	410	SUPPLIES AND MATERIALS	\$	65	\$	37	\$	-	\$	-	MS ART
1001121378135000	410	SUPPLIES AND MATERIALS	\$	-	\$	70	\$	-	\$	-	MS DRAMATICS
1001121378180000	111	CERTIFIED SALARIES	\$	18,203	\$	14,536	\$	-	\$	-	MS MATH
1001121378180000	130	ADDITIONAL SALARY	\$	16	\$	-	\$	-	\$	-	MS MATH
1001121378180000	145	INSURANCE STIPEND	\$	1,650	\$	-	\$	-	\$	-	MS MATH
1001121378180000	211	EMPLOYER CONTR.	\$	3,633	\$	-	\$	-	\$	-	MS MATH
1001121378180000	212	PERS PICK-UP	\$	1,192	\$	708	\$	-	\$	-	MS MATH
1001121378180000	216	EMPLR. CONT. OPSRP	\$	1,424	\$	2,582	\$	-	\$	-	MS MATH
1001121378180000	220	SOCIAL SECURITY/FICA	\$	1,498	\$	1,101	\$	-	\$	-	MS MATH
1001121378180000	231	WORKERS' COMP.	\$	97	\$	77	\$	-	\$	-	MS MATH
1001121378180000	240	INSURANCE	\$	2,723	\$	5,377	\$	-	\$	-	MS MATH
1001121378180000	410	SUPPLIES AND MATERIALS	\$	-	\$	8	\$	-	\$	-	MS MATH
1001121378190000	111	CERTIFIED SALARIES	\$	9,257	\$	9,327	\$	-	\$	-	MS HEALTH
1001121378190000	145	INSURANCE STIPEND	\$	1,122	\$	1,122	\$	-	\$	-	MS HEALTH
1001121378190000	211	EMPLOYER CONTR.	\$	2,823	\$	2,849	\$	-	\$	-	MS HEALTH
1001121378190000	212	PERS PICK-UP	\$	623	\$	628	\$	-	\$	-	MS HEALTH
1001121378190000	220	SOCIAL SECURITY/FICA	\$	794	\$	801	\$	-	\$	-	MS HEALTH
1001121378190000	231	WORKERS' COMP.	\$	50	\$	54	\$	-	\$	-	MS HEALTH
1001121378190000	240	INSURANCE	\$	25	\$	24	\$	-	\$	-	MS HEALTH
1001121378200000	111	CERTIFIED SALARIES	\$	8,713	\$	8,778	\$	-	\$	-	MS PHYS ED

1001121378200000	145	INSURANCE STIPEND	\$	1,056	\$	1,056	\$	-	\$	-	MS PHYS ED
1001121378200000	211	EMPLOYER CONTR.	\$	2,657	\$	2,681	\$	-	\$	-	MS PHYS ED
1001121378200000	212	PERS PICK-UP	\$	586	\$	591	\$	-	\$	-	MS PHYS ED
1001121378200000	220	SOCIAL SECURITY/FICA	\$	747	\$	754	\$	-	\$	-	MS PHYS ED
1001121378200000	231	WORKERS' COMP.	\$	47	\$	50	\$	-	\$	-	MS PHYS ED
1001121378200000	240	INSURANCE	\$	23	\$	23	\$	-	\$	-	MS PHYS ED
1001121378210000	111	CERTIFIED SALARIES	\$	6,495	\$	-	\$	-	\$	-	MS SECOND LANGUAGE
1001121378210000	130	ADDITIONAL SALARY	\$	16	\$	-	\$	-	\$	-	MS SECOND LANGUAGE
1001121378210000	212	PERS PICK-UP	\$	391	\$	-	\$	-	\$	-	MS SECOND LANGUAGE
1001121378210000	216	EMPLR. CONT. OPSRP	\$	1,424	\$	-	\$	-	\$	-	MS SECOND LANGUAGE
1001121378210000	220	SOCIAL SECURITY/FICA	\$	476	\$	-	\$	-	\$	-	MS SECOND LANGUAGE
1001121378210000	231	WORKERS' COMP.	\$	33	\$	-	\$	-	\$	-	MS SECOND LANGUAGE
1001121378210000	240	INSURANCE	\$	2,688	\$	-	\$	-	\$	-	MS SECOND LANGUAGE
1001121378210000	410	SUPPLIES AND MATERIALS	\$	200	\$	-	\$	-	\$	-	MS SECOND LANGUAGE
1001122378230000	410	SUPPLIES AND MATERIALS	\$	22	\$	-	\$	-	\$	-	MS ATHLETIC
1001122378230000	640	DUES & FEES	\$	25	\$	30	\$	-	\$	-	MS ATHLETIC
1001122378230100	640	DUES & FEES	\$	20	\$	20	\$	-	\$	-	MS VOLLEYBALL
1001122378230200	640	DUES & FEES	\$	-	\$	20	\$	-	\$	-	MS FOOTBALL
1001122378230300	640	DUES & FEES	\$	20	\$	20	\$	-	\$	-	MS B BASKETBALL
1001122378230400	211	EMPLOYER CONTR.	\$	323	\$	-	\$	-	\$	-	MS G BASKETBALL
1001122378230400	640	DUES & FEES	\$	20	\$	20	\$	-	\$	-	MS G BASKETBALL
1001122378230600	211	EMPLOYER CONTR.	\$	-	\$	423	\$	-	\$	-	MS TRACK
1001122378230600	640	DUES & FEES	\$	40	\$	40	\$	-	\$	-	MS TRACK
1001131628020000	111	CERTIFIED SALARIES	\$	13,375	\$	7,147	\$	-	\$	-	HS AVID
1001131628020000	212	PERS PICK-UP	\$	802	\$	429	\$	-	\$	-	HS AVID
1001131628020000	216	EMPLR. CONT. OPSRP	\$	2,925	\$	1,564	\$	-	\$	-	HS AVID
1001131628020000	220	SOCIAL SECURITY/FICA	\$	1,022	\$	546	\$	-	\$	-	HS AVID
1001131628020000	231	WORKERS' COMP.	\$	67	\$	38	\$	-	\$	-	HS AVID
1001131628020000	240	INSURANCE	\$	5,016	\$	2,714	\$	-	\$	-	HS AVID
1001131628020000	410	SUPPLIES AND MATERIALS	\$	-	\$	67	\$	-	\$	-	HS AVID
1001131628050000	111	CERTIFIED SALARIES	\$	19,115	\$	-	\$	-	\$	-	HS GENERAL
1001131628050000	130	ADDITIONAL SALARY	\$	15	\$	-	\$	-	\$	-	HS GENERAL
1001131628050000	212	PERS PICK-UP	\$	1,148	\$	-	\$	-	\$	-	HS GENERAL
1001131628050000	216	EMPLR. CONT. OPSRP	\$	4,184	\$	-	\$	-	\$	-	HS GENERAL

1001131628050000	220	SOCIAL SECURITY/FICA	\$	1,391	\$	-	\$	-	\$	-	HS GENERAL
1001131628050000	231	WORKERS' COMP.	\$	96	\$	-	\$	-	\$	-	HS GENERAL
1001131628050000	240	INSURANCE	\$	7,546	\$	-	\$	-	\$	-	HS GENERAL
1001131628100000	111	CERTIFIED SALARIES	\$	31,615	\$	37,134	\$	-	\$	-	HS ENGLISH
1001131628100000	130	ADDITIONAL SALARY	\$	16	\$	-	\$	-	\$	-	HS ENGLISH
1001131628100000	145	INSURANCE STIPEND	\$	1,122	\$	-	\$	-	\$	-	HS ENGLISH
1001131628100000	212	PERS PICK-UP	\$	1,579	\$	2,232	\$	-	\$	-	HS ENGLISH
1001131628100000	216	EMPLR. CONT. OPSRP	\$	5,756	\$	8,136	\$	-	\$	-	HS ENGLISH
1001131628100000	220	SOCIAL SECURITY/FICA	\$	2,477	\$	2,822	\$	-	\$	-	HS ENGLISH
1001131628100000	231	WORKERS' COMP.	\$	165	\$	198	\$	-	\$	-	HS ENGLISH
1001131628100000	240	INSURANCE	\$	10,307	\$	14,719	\$	-	\$	-	HS ENGLISH
1001131628100000	410	SUPPLIES AND MATERIALS	\$	531	\$	92	\$	-	\$	-	HS ENGLISH
1001131628110000	111	CERTIFIED SALARIES	\$	32,673	\$	22,248	\$	-	\$	-	HS SOCIAL STUDIES
1001131628110000	130	ADDITIONAL SALARY	\$	15	\$	342	\$	-	\$	-	HS SOCIAL STUDIES
1001131628110000	145	INSURANCE STIPEND	\$	5,478	\$	4,422	\$	-	\$	-	HS SOCIAL STUDIES
1001131628110000	212	PERS PICK-UP	\$	1,329	\$	1,625	\$	-	\$	-	HS SOCIAL STUDIES
1001131628110000	216	EMPLR. CONT. OPSRP	\$	4,844	\$	5,924	\$	-	\$	-	HS SOCIAL STUDIES
1001131628110000	220	SOCIAL SECURITY/FICA	\$	2,899	\$	2,072	\$	-	\$	-	HS SOCIAL STUDIES
1001131628110000	231	WORKERS' COMP.	\$	192	\$	144	\$	-	\$	-	HS SOCIAL STUDIES
1001131628110000	240	INSURANCE	\$	2,636	\$	82	\$	-	\$	-	HS SOCIAL STUDIES
1001131628110000	410	SUPPLIES AND MATERIALS	\$	124	\$	244	\$	-	\$	-	HS SOCIAL STUDIES
1001131628120000	111	CERTIFIED SALARIES	\$	34,852	\$	26,633	\$	-	\$	-	HS SCIENCE
1001131628120000	145	INSURANCE STIPEND	\$	5,544	\$	-	\$	-	\$	-	HS SCIENCE
1001131628120000	212	PERS PICK-UP	\$	2,424	\$	1,598	\$	-	\$	-	HS SCIENCE
1001131628120000	216	EMPLR. CONT. OPSRP	\$	8,835	\$	5,825	\$	-	\$	-	HS SCIENCE
1001131628120000	220	SOCIAL SECURITY/FICA	\$	3,090	\$	1,996	\$	-	\$	-	HS SCIENCE
1001131628120000	231	WORKERS' COMP.	\$	200	\$	138	\$	-	\$	-	HS SCIENCE
1001131628120000	240	INSURANCE	\$	103	\$	7,702	\$	-	\$	-	HS SCIENCE
1001131628120000	410	SUPPLIES AND MATERIALS	\$	46	\$	823	\$	-	\$	-	HS SCIENCE
1001131628130000	111	CERTIFIED SALARIES	\$	13,196	\$	5,453	\$	-	\$	-	HS ART
1001131628130000	212	PERS PICK-UP	\$	603	\$	328	\$	-	\$	-	HS ART
1001131628130000	216	EMPLR. CONT. OPSRP	\$	2,196	\$	1,194	\$	-	\$	-	HS ART
1001131628130000	220	SOCIAL SECURITY/FICA	\$	1,003	\$	406	\$	-	\$	-	HS ART
1001131628130000	231	WORKERS' COMP.	\$	66	\$	30	\$	-	\$	-	HS ART

1001131628130000	240	INSURANCE	\$ 5,164	\$ 2,259	\$ -	\$ -	HS ART
1001131628130000	410	SUPPLIES AND MATERIALS	\$ 731	\$ 410	\$ -	\$ -	HS ART
1001131628135000	111	CERTIFIED SALARIES	\$ -	\$ 17,685	\$ -	\$ -	HS DRAMATICS
1001131628135000	145	INSURANCE STIPEND	\$ -	\$ 2,178	\$ -	\$ -	HS DRAMATICS
1001131628135000	212	PERS PICK-UP	\$ -	\$ 1,204	\$ -	\$ -	HS DRAMATICS
1001131628135000	216	EMPLR. CONT. OPSRP	\$ -	\$ 4,390	\$ -	\$ -	HS DRAMATICS
1001131628135000	220	SOCIAL SECURITY/FICA	\$ -	\$ 1,535	\$ -	\$ -	HS DRAMATICS
1001131628135000	231	WORKERS' COMP.	\$ -	\$ 106	\$ -	\$ -	HS DRAMATICS
1001131628135000	240	INSURANCE	\$ -	\$ 2,595	\$ -	\$ -	HS DRAMATICS
1001131628135000	410	SUPPLIES AND MATERIALS	\$ -	\$ 177	\$ -	\$ -	HS DRAMATICS
1001131628135000	640	DUES & FEES	\$ -	\$ 226	\$ -	\$ -	HS DRAMATICS
1001131628180000	111	CERTIFIED SALARIES	\$ 23,415	\$ 21,278	\$ -	\$ -	HS MATH
1001131628180000	145	INSURANCE STIPEND	\$ 3,300	\$ -	\$ -	\$ -	HS MATH
1001131628180000	211	EMPLOYER CONTR.	\$ 7,267	\$ -	\$ -	\$ -	HS MATH
1001131628180000	212	PERS PICK-UP	\$ 1,603	\$ 641	\$ -	\$ -	HS MATH
1001131628180000	216	EMPLR. CONT. OPSRP	\$ -	\$ 2,335	\$ -	\$ -	HS MATH
1001131628180000	220	SOCIAL SECURITY/FICA	\$ 2,044	\$ 1,640	\$ -	\$ -	HS MATH
1001131628180000	231	WORKERS' COMP.	\$ 129	\$ 116	\$ -	\$ -	HS MATH
1001131628180000	240	INSURANCE	\$ 70	\$ 10,707	\$ -	\$ -	HS MATH
1001131628180000	410	SUPPLIES AND MATERIALS	\$ 410	\$ 218	\$ -	\$ -	HS MATH
1001131628190000	111	CERTIFIED SALARIES	\$ 9,257	\$ -	\$ -	\$ -	HS HEALTH
1001131628190000	145	INSURANCE STIPEND	\$ 1,122	\$ -	\$ -	\$ -	HS HEALTH
1001131628190000	211	EMPLOYER CONTR.	\$ 2,823	\$ -	\$ -	\$ -	HS HEALTH
1001131628190000	212	PERS PICK-UP	\$ 623	\$ -	\$ -	\$ -	HS HEALTH
1001131628190000	220	SOCIAL SECURITY/FICA	\$ 794	\$ -	\$ -	\$ -	HS HEALTH
1001131628190000	231	WORKERS' COMP.	\$ 50	\$ -	\$ -	\$ -	HS HEALTH
1001131628190000	240	INSURANCE	\$ 25	\$ -	\$ -	\$ -	HS HEALTH
1001131628190000	410	SUPPLIES AND MATERIALS	\$ 482	\$ 227	\$ -	\$ -	HS HEALTH
1001131628200000	111	CERTIFIED SALARIES	\$ 8,713	\$ 17,849	\$ -	\$ -	HS PHYS ED
1001131628200000	145	INSURANCE STIPEND	\$ 1,056	\$ 1,122	\$ -	\$ -	HS PHYS ED
1001131628200000	211	EMPLOYER CONTR.	\$ 2,657	\$ 2,849	\$ -	\$ -	HS PHYS ED
1001131628200000	212	PERS PICK-UP	\$ 586	\$ 1,140	\$ -	\$ -	HS PHYS ED
1001131628200000	216	EMPLR. CONT. OPSRP	\$ -	\$ 1,864	\$ -	\$ -	HS PHYS ED
1001131628200000	220	SOCIAL SECURITY/FICA	\$ 747	\$ 1,440	\$ -	\$ -	HS PHYS ED

1001131628200000	231	WORKERS' COMP.	\$	47	\$	98	\$	-	\$	-	HS PHYS ED
1001131628200000	240	INSURANCE	\$	24	\$	2,489	\$	-	\$	-	HS PHYS ED
1001131628200000	390	LAUNDRY	\$	274	\$	-	\$	-	\$	-	HS PHYS ED
1001131628200000	410	SUPPLIES AND MATERIALS	\$	654	\$	4,261	\$	-	\$	-	HS PHYS ED
1001131628210000	111	CERTIFIED SALARIES	\$	6,495	\$	12,290	\$	-	\$	-	HS SECOND LANGUAGE
1001131628210000	130	ADDITIONAL SALARY	\$	16	\$	-	\$	-	\$	-	HS SECOND LANGUAGE
1001131628210000	212	PERS PICK-UP	\$	391	\$	744	\$	-	\$	-	HS SECOND LANGUAGE
1001131628210000	216	EMPLR. CONT. OPSRP	\$	1,424	\$	2,712	\$	-	\$	-	HS SECOND LANGUAGE
1001131628210000	220	SOCIAL SECURITY/FICA	\$	476	\$	922	\$	-	\$	-	HS SECOND LANGUAGE
1001131628210000	231	WORKERS' COMP.	\$	33	\$	66	\$	-	\$	-	HS SECOND LANGUAGE
1001131628210000	240	INSURANCE	\$	2,688	\$	4,931	\$	-	\$	-	HS SECOND LANGUAGE
1001131628210000	410	SUPPLIES AND MATERIALS	\$	338	\$	-	\$	-	\$	-	HS SECOND LANGUAGE
1001131628250000	111	CERTIFIED SALARIES	\$	-	\$	5,286	\$	-	\$	-	HA LEADERSHIP
1001131628250000	212	PERS PICK-UP	\$	-	\$	320	\$	-	\$	-	HA LEADERSHIP
1001131628250000	216	EMPLR. CONT. OPSRP	\$	-	\$	1,168	\$	-	\$	-	HA LEADERSHIP
1001131628250000	220	SOCIAL SECURITY/FICA	\$	-	\$	397	\$	-	\$	-	HA LEADERSHIP
1001131628250000	231	WORKERS' COMP.	\$	-	\$	29	\$	-	\$	-	HA LEADERSHIP
1001131628250000	240	INSURANCE	\$	-	\$	2,121	\$	-	\$	-	HA LEADERSHIP
1001131628250000	410	SUPPLIES AND MATERIALS	\$	-	\$	19	\$	-	\$	-	HA LEADERSHIP
1001131628270000	111	CERTIFIED SALARIES	\$	-	\$	36,917	\$	-	\$	-	HS CAREER AND LEARNING
1001131628270000	212	PERS PICK-UP	\$	-	\$	2,248	\$	-	\$	-	HS CAREER AND LEARNING
1001131628270000	216	EMPLR. CONT. OPSRP	\$	-	\$	8,193	\$	-	\$	-	HS CAREER AND LEARNING
1001131628270000	220	SOCIAL SECURITY/FICA	\$	-	\$	2,798	\$	-	\$	-	HS CAREER AND LEARNING
1001131628270000	231	WORKERS' COMP.	\$	-	\$	194	\$	-	\$	-	HS CAREER AND LEARNING
1001131628270000	240	INSURANCE	\$	-	\$	14,679	\$	-	\$	-	HS CAREER AND LEARNING
1001131628270000	410	SUPPLIES AND MATERIALS	\$	-	\$	139	\$	-	\$	-	HS CAREER AND LEARNING
1001131628290000	460	NON-CONSUMABLE SUP.	\$	2,059	\$	-	\$	-	\$	-	HS OTHER PROG.
1001131628510000	111	CERTIFIED SALARIES	\$	6,495	\$	6,740	\$	-	\$	-	HS YEARBOOK
1001131628510000	212	PERS PICK-UP	\$	390	\$	405	\$	-	\$	-	HS YEARBOOK
1001131628510000	216	EMPLR. CONT. OPSRP	\$	1,420	\$	1,477	\$	-	\$	-	HS YEARBOOK
1001131628510000	220	SOCIAL SECURITY/FICA	\$	442	\$	517	\$	-	\$	-	HS YEARBOOK
1001131628510000	231	WORKERS' COMP.	\$	33	\$	36	\$	-	\$	-	HS YEARBOOK
1001131628510000	240	INSURANCE	\$	2,584	\$	2,645	\$	-	\$	-	HS YEARBOOK
1001131628510000	355	PRINTING AND BINDING	\$	1,823	\$	2,008	\$	-	\$	-	HS YEARBOOK

1001131628510000	410	SUPPLIES AND MATERIALS	\$ 146	\$ 511	\$ -	\$ -	HS YEARBOOK
1001131628550000	410	SUPPLIES AND MATERIALS	\$ -	\$ 63	\$ -	\$ -	HS INDUSTRIAL ARTS
1001132628230000	380	NON-INSTR PROF SERV	\$ 228	\$ -	\$ -	\$ -	HS ATHLETICS
1001132628230100	640	DUES & FEES	\$ 185	\$ 250	\$ -	\$ -	HS VOLLEYBALL
1001132628230200	322	REPAIRS & MAINT.	\$ 669	\$ -	\$ -	\$ -	HS FOOTBALL
1001132628230200	340	TRAVEL	\$ 57	\$ 49	\$ -	\$ -	HS FOOTBALL
1001132628230200	640	DUES & FEES	\$ 170	\$ 275	\$ -	\$ -	HS FOOTBALL
1001132628230300	640	DUES & FEES	\$ 255	\$ 235	\$ -	\$ -	HS B BASKETBALL
1001132628230400	640	DUES & FEES	\$ 255	\$ 310	\$ -	\$ -	HS G BASKETBALL
1001132628230600	640	DUES & FEES	\$ 475	\$ 585	\$ -	\$ -	HS TRACK
1001132628250000	211	EMPLOYER CONTR.	\$ -	\$ 217	\$ -	\$ -	HS EXTRACURRICULAR
1001132628250000	340	TRAVEL	\$ -	\$ 20	\$ -	\$ -	HS EXTRACURRICULAR
1001132628250000	640	DUES & FEES	\$ 75	\$ 85	\$ -	\$ -	HS EXTRACURRICULAR
1001280000000000	374	OTHER TUITION	\$ 512	\$ -	\$ -	\$ -	CHARTER SCHOOL
<b>Total No Longer Used Codes</b>			<b>\$ 482,809</b>	<b>\$ 483,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Fund Function 1000</b>			<b>\$ 1,231,011</b>	<b>\$ 1,274,974</b>	<b>\$ 1,464,212</b>	<b>\$ 1,385,485</b>	<b>\$ -</b>



## General Fund Function 2000 - Support Services Expenditures

---

Support services are those services which provide administrative, technical, personal, and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

### **Major Sub-Functions**

**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.

**General Fund Function 2000 Details**

<b>Account Number</b>	<b>Code</b>	<b>Title</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
<b>District Counselor</b>								
1002120008000000	111	CERTIFIED SALARIES	\$ -	\$ -	\$ 21,000	\$ -		
1002120008000000	145	INSURANCE STIPEND	\$ -	\$ -	\$ -	\$ -		
1002120008000000	212	PERS PICK-UP	\$ -	\$ -	\$ 1,260	\$ -		
1002120008000000	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 6,930	\$ -		
1002120008000000	220	SOCIAL SECURITY/FICA	\$ -	\$ -	\$ 1,607	\$ -		
1002120008000000	231	WORKERS' COMP.	\$ -	\$ -	\$ 121	\$ -		
1002120008000000	240	INSURANCE	\$ -	\$ -	\$ 7,500	\$ -		
1002120008000000	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -	\$ -		
1002120008000000	640	DUES & FEES	\$ -	\$ -	\$ -	\$ -		
<b>Total District Counselor</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>District Health Services</b>								
1002130008000000	130	ADDITIONAL SALARY	\$ 220	\$ 240	\$ 250	\$ -		
1002130008000000	211	EMPLOYER CONTR.	\$ 60	\$ 65	\$ 26	\$ -		
1002130008000000	212	PERS PICK-UP	\$ 13	\$ 14	\$ 16	\$ -		
1002130008000000	220	SOCIAL SECURITY/FICA	\$ 17	\$ 18	\$ 19	\$ -		
1002130008000000	231	WORKERS' COMP.	\$ 1	\$ 1	\$ 1	\$ -		
1002130008000000	380	NON-INSTR PROF SERV	\$ -	\$ -	\$ -	\$ -		
1002130008000000	410	SUPPLIES AND MATERIALS	\$ 202	\$ -	\$ 400	\$ -		
<b>Total District Health Services</b>			<b>\$ 513</b>	<b>\$ 339</b>	<b>\$ 712</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Elementary Health Services</b>								
1002130258000000	380	NON-INSTR PROF SERV	\$ 1,463	\$ 601	\$ 1,500	\$ 1,750		
1002130258000000	410	SUPPLIES AND MATERIALS	\$ 230	\$ 1,469	\$ 500	\$ 750		
<b>Total Elementary Health Services</b>			<b>\$ 1,693</b>	<b>\$ 2,070</b>	<b>\$ 2,000</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>High School Health Services</b>								
1002130628000000	380	NON-INSTR PROF SERV	\$ -	\$ 1,513	\$ 1,500	\$ 1,750		
1002130628000000	410	SUPPLIES AND MATERIALS	\$ 135	\$ 46	\$ 300	\$ 750		
<b>Total High School Health Services</b>			<b>\$ 135</b>	<b>\$ 1,558</b>	<b>\$ 1,800</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Staff Improvement</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1002210000000000	244	TUITION REIMB	\$ 12,649	\$ 10,000	\$ 12,000	\$ 12,000		
1002210000000000	640	DUES & FEES	\$ -	\$ -	\$ -	\$ -		
<b>Total Staff Improvement</b>			<b>\$ 12,649</b>	<b>\$ 10,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Instructional Staff Development</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1002240000000000	130	ADDITIONAL SALARY	\$ 5,397	\$ 488	\$ 3,500	\$ -		
1002240000000000	211	EMPLOYER CONTR.	\$ 299	\$ 90	\$ 350	\$ -		
1002240000000000	212	PERS PICK-UP	\$ 257	\$ 29	\$ 224	\$ -		
1002240000000000	216	EMPLR. CONT. OPSRP	\$ 696	\$ 34	\$ 525	\$ -		
1002240000000000	220	SOCIAL SECURITY/FICA	\$ 408	\$ 37	\$ 267	\$ -		
1002240000000000	231	WORKERS' COMP.	\$ 27	\$ 3	\$ 19	\$ -		
1002240000000000	340	TRAVEL	\$ 150	\$ 53	\$ 1,500	\$ -		
1002240000000000	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 500	\$ -		
1002240000000000	640	DUES & FEES	\$ 1,095	\$ 2,719	\$ -	\$ -		
<b>Total Instructional Staff Development</b>			<b>\$ 8,329</b>	<b>\$ 3,453</b>	<b>\$ 6,885</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Board of Education</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1002310000000000	340	TRAVEL	\$ -	\$ -	\$ 2,000	\$ 2,000		
1002310000000000	354	ADVERTISING	\$ 512	\$ 311	\$ 650	\$ 1,200		
1002310000000000	381	AUDIT SERVICES	\$ 17,400	\$ 17,450	\$ 17,000	\$ 19,500		
1002310000000000	382	LEGAL SERVICES	\$ 495	\$ 240	\$ 3,000	\$ 8,000		
1002310000000000	388	ELECTION SERVICES	\$ -	\$ -	\$ 375	\$ 375		
1002310000000000	410	SUPPLIES AND MATERIALS	\$ 179	\$ 1,013	\$ 300	\$ 500		
1002310000000000	640	DUES & FEES	\$ 541	\$ 1,636	\$ 600	\$ 600		
<b>Total Board of Education</b>			<b>\$ 19,127</b>	<b>\$ 20,650</b>	<b>\$ 23,925</b>	<b>\$ 32,175</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Office of Superintendent</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1002321008000000	113	ADMINISTRATORS	\$ 61,194	\$ 66,499	\$ 66,021	\$ 68,002		
1002321008000000	140	TRAVEL STIPEND	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000		
1002321008000000	145	INSURANCE STIPEND	\$ 3,894	\$ 3,960	\$ -	\$ -		
1002321008000000	211	EMPLOYER CONTR.	\$ 18,520	\$ 19,981	\$ 21,061	\$ 21,693		
1002321008000000	212	PERS PICK-UP	\$ 4,085	\$ 4,407	\$ 4,225	\$ 4,352		
1002321008000000	220	SOCIAL SECURITY/FICA	\$ 5,188	\$ 5,598	\$ 5,051	\$ 5,203		

1002321008000000	231	WORKERS' COMP.	\$ 325	\$ 367	\$ 372	\$ 383		
1002321008000000	240	INSURANCE	\$ 262	\$ 256	\$ 10,004	\$ 11,004		
1002321008000000	340	TRAVEL	\$ 659	\$ 419	\$ 1,500	\$ -		
1002321008000000	410	SUPPLIES AND MATERIALS	\$ 287	\$ 184	\$ 300	\$ 300		
1002321008000000	640	DUES & FEES	\$ 1,508	\$ 2,061	\$ 2,750	\$ 2,750		
<b>Total Office of Superintendent</b>			<b>\$ 98,922</b>	<b>\$ 106,732</b>	<b>\$ 114,284</b>	<b>\$ 116,686</b>	<b>\$ -</b>	<b>\$ -</b>

**Elementary Principal**

			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1002410258000000	113	ADMINISTRATORS	\$ 36,302	\$ 38,791	\$ 38,513	\$ 39,668		
1002410258000000	114	MANAGERIAL	\$ 21,336	\$ 21,976	\$ 42,505	\$ 43,780		
1002410258000000	145	INSURANCE STIPEND	\$ 3,300	\$ 3,300	\$ 6,600	\$ -		
1002410258000000	211	EMPLOYER CONTR.	\$ 16,575	\$ 17,426	\$ 25,956	\$ 27,513		
1002410258000000	212	PERS PICK-UP	\$ 3,656	\$ 3,844	\$ 5,185	\$ 5,496		
1002410258000000	220	SOCIAL SECURITY/FICA	\$ 4,653	\$ 4,892	\$ 6,198	\$ 6,570		
1002410258000000	231	WORKERS' COMP.	\$ 296	\$ 325	\$ 456	\$ 483		
1002410258000000	240	INSURANCE	\$ 283	\$ 278	\$ 5,836	\$ 18,000		
1002410258000000	412	POPS	\$ 40	\$ 139	\$ 300	\$ 318		
1002410258000000	640	DUES & FEES	\$ 275	\$ -	\$ 250	\$ -		
<b>Total Elementary Principal</b>			<b>\$ 86,717</b>	<b>\$ 90,971</b>	<b>\$ 131,799</b>	<b>\$ 141,829</b>	<b>\$ -</b>	<b>\$ -</b>

**High School Principal**

			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1002410628000000	113	ADMINISTRATORS	\$ 49,641	\$ 58,251	\$ 78,497	\$ 80,852		
1002410628000000	114	MANAGERIAL	\$ 18,205	\$ 20,106	\$ 38,480	\$ 39,634		
1002410628000000	140	TRAVEL STIPEND	\$ -	\$ -	\$ -	\$ 2,400		
1002410628000000	145	INSURANCE STIPEND	\$ 7,458	\$ 8,514	\$ 12,738	\$ -		
1002410628000000	211	EMPLOYER CONTR.	\$ 14,633	\$ 18,264	\$ 25,041	\$ 26,543		
1002410628000000	212	PERS PICK-UP	\$ 4,447	\$ 5,337	\$ 7,487	\$ 7,936		
1002410628000000	216	EMPLR. CONT. OPSRP	\$ 4,442	\$ 4,768	\$ 10,243	\$ 10,858		
1002410628000000	220	SOCIAL SECURITY/FICA	\$ 5,734	\$ 6,899	\$ 8,949	\$ 9,486		
1002410628000000	231	WORKERS' COMP.	\$ 369	\$ 454	\$ 659	\$ 699		
1002410628000000	240	INSURANCE	\$ 347	\$ 992	\$ -	\$ 35,000		
1002410628000000	245	DIST PD ANNUITY	\$ -	\$ -	\$ -	\$ 360		
1002410628000000	340	TRAVEL	\$ -	\$ 156	\$ 500	\$ -		
1002410628000000	410	SUPPLIES AND MATERIALS	\$ 442	\$ 323	\$ 300	\$ -		

1002410628000000	412	POPS	\$	385	\$	638	\$	800	\$	800		
1002410628000000	640	DUES & FEES	\$	1,520	\$	1,242	\$	1,000	\$	1,300		
<b>Total High School Principal</b>			\$	<b>107,624</b>	\$	<b>125,942</b>	\$	<b>184,694</b>	\$	<b>215,868</b>	\$	-

<b>Fiscal Services</b>				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>			
1002520008000000	114	MANAGERIAL	\$	60,000	\$	74,137	\$	60,320	\$	62,130		
1002520008000000	212	PERS PICK-UP	\$	3,634	\$	2,127	\$	3,860	\$	3,976		
1002520008000000	216	EMPLR. CONT. OPSRP	\$	11,690	\$	7,751	\$	16,033	\$	16,514		
1002520008000000	220	SOCIAL SECURITY/FICA	\$	4,596	\$	5,304	\$	4,614	\$	4,752		
1002520008000000	231	WORKERS' COMP.	\$	299	\$	353	\$	340	\$	350		
1002520008000000	232	UNEMPLOYMENT COMP	\$	-	\$	-	\$	340	\$	350		
1002520008000000	240	INSURANCE	\$	9,975	\$	16,153	\$	16,632	\$	21,500		
1002520008000000	340	TRAVEL	\$	1,145	\$	3,191	\$	2,500	\$	2,500		
1002520008000000	353	POSTAGE	\$	3,393	\$	1,446	\$	3,000	\$	3,000		
1002520008000000	380	NON-INSTR PROF SERV	\$	2,025	\$	2,321	\$	1,000	\$	1,000		
1002520008000000	410	SUPPLIES AND MATERIALS	\$	983	\$	953	\$	1,000	\$	1,000		
1002520008000000	640	DUES & FEES	\$	4,998	\$	4,611	\$	6,500	\$	5,000		
1002520008000000	650	INSURANCE & JUDGEMENTS	\$	-	\$	-	\$	-	\$	550,000		
<b>Total Fiscal Services</b>			\$	<b>102,738</b>	\$	<b>118,348</b>	\$	<b>116,139</b>	\$	<b>672,072</b>	\$	-

<b>Maintenance</b>				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>			
1002540068000000	112	CLASSIFIED SALARIES	\$	90,147	\$	94,393	\$	110,000	\$	117,126		
1002540068000000	114	MANAGERIAL	\$	12,168	\$	12,533	\$	13,034	\$	16,459		
1002540068000000	122	CLASS. SUB. SALARY	\$	1,254	\$	-	\$	1,500	\$	3,504		
1002540068000000	130	ADDITIONAL SALARY	\$	-	\$	1,455	\$	-	\$	202		
1002540068000000	145	INSURANCE STIPEND	\$	1,320	\$	1,320	\$	1,320	\$	-		
1002540068000000	211	EMPLOYER CONTR.	\$	13,249	\$	12,633	\$	12,882	\$	18,509		
1002540068000000	212	PERS PICK-UP	\$	6,273	\$	6,506	\$	7,874	\$	8,073		
1002540068000000	216	EMPLR. CONT. OPSRP	\$	12,325	\$	13,556	\$	23,377	\$	20,402		
1002540068000000	220	SOCIAL SECURITY/FICA	\$	7,926	\$	8,340	\$	9,412	\$	10,590		
1002540068000000	231	WORKERS' COMP.	\$	3,384	\$	3,536	\$	693	\$	4,729		
1002540068000000	240	INSURANCE	\$	15,049	\$	9,832	\$	15,840	\$	19,000		
1002540068000000	322	REPAIRS & MAINT.	\$	8,880	\$	8,478	\$	7,500	\$	7,500		
1002540068000000	325	ELECTRICITY	\$	70,576	\$	58,389	\$	73,000	\$	57,661		

1002540068000000	327	WATER AND SEWAGE	\$	11,133	\$	10,716	\$	11,000	\$	9,940				
1002540068000000	328	GARBAGE	\$	7,008	\$	5,093	\$	6,000	\$	5,529				
1002540068000000	329	SECURITY SERVICE	\$	11,858	\$	13,072	\$	6,000	\$	1,277				
1002540068000000	340	TRAVEL	\$	154	\$	110	\$	200	\$	104				
1002540068000000	380	NON-INSTR PROF SERV	\$	1,196	\$	5,180	\$	500	\$	1,233				
1002540068000000	410	SUPPLIES AND MATERIALS	\$	8,885	\$	4,976	\$	6,000	\$	14,023				
1002540068000000	415	GAS/OIL/MAINT/SUPPLIES	\$	2,739	\$	2,420	\$	1,000	\$	4,013				
1002540068000000	417	JANITORIAL SUPPLIES	\$	7,048	\$	9,458	\$	8,500	\$	12,628				
1002540068000000	460	NON-CONSUMABLE SUP.	\$	5,080	\$	2,801	\$	-	\$	624				
1002540068000000	542	REPLACE EQUIP	\$	9,064	\$	50,319	\$	10,000	\$	3,754				
1002540068000000	640	DUES & FEES	\$	735	\$	619	\$	500	\$	730				
1002540068000000	651	LIABILITY INSURANCE	\$	56,990	\$	51,788	\$	60,000	\$	76,524				
<b>Total Maintenance</b>			\$	<b>364,442</b>	\$	<b>387,522</b>	\$	<b>386,132</b>	\$	<b>414,133</b>	\$	-	\$	-

<b>Transportation</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>		
1002552038000000	112	CLASSIFIED SALARIES	\$	64,857	\$	63,565	\$	70,000	\$	70,602
1002552038000000	114	MANAGERIAL	\$	48,670	\$	50,130	\$	52,136	\$	68,415
1002552038000000	122	CLASS. SUB. SALARY	\$	-	\$	5,925	\$	4,000	\$	3,818
1002552038000000	145	INSURANCE STIPEND	\$	5,280	\$	5,280	\$	5,280	\$	-
1002552038000000	211	EMPLOYER CONTR.	\$	8,312	\$	7,755	\$	12,490	\$	9,250
1002552038000000	212	PERS PICK-UP	\$	7,246	\$	7,052	\$	7,635	\$	8,513
1002552038000000	216	EMPLR. CONT. OPSRP	\$	19,269	\$	19,470	\$	22,667	\$	30,039
1002552038000000	220	SOCIAL SECURITY/FICA	\$	8,996	\$	9,502	\$	9,126	\$	11,538
1002552038000000	231	WORKERS' COMP.	\$	3,222	\$	3,452	\$	672	\$	4,341
1002552038000000	240	INSURANCE	\$	246	\$	231	\$	-	\$	15,000
1002552038000000	318	PROF & IMP COSTS NON-INST	\$	636	\$	462	\$	250	\$	500
1002552038000000	322	REPAIRS & MAINT.	\$	3,973	\$	476	\$	5,000	\$	5,000
1002552038000000	325	ELECTRICITY	\$	1,417	\$	1,150	\$	1,400	\$	1,450
1002552038000000	329	SECURITY SERVICE	\$	330	\$	-	\$	350	\$	-
1002552038000000	331	REIMBURSABLE STUDENT TRAN	\$	498	\$	1,006	\$	500	\$	2,000
1002552038000000	340	TRAVEL	\$	85	\$	273	\$	200	\$	200
1002552038000000	351	TELEPHONE	\$	1,176	\$	1,208	\$	1,200	\$	1,000
1002552038000000	359	OTHER COMMUNICATION SERV	\$	4,802	\$	4,542	\$	4,800	\$	4,258
1002552038000000	380	NON-INSTR PROF SERV	\$	115	\$	2,146	\$	250	\$	1,823

1002552038000000	390	LAUNDRY	\$	1,602	\$	1,784	\$	1,600	\$	1,951				
1002552038000000	410	SUPPLIES AND MATERIALS	\$	13	\$	56	\$	-	\$	238				
1002552038000000	414	VEHICLE SUPPLIES	\$	712	\$	-	\$	750	\$	84				
1002552038000000	415	GAS/OIL/MAINT/SUPPLIES	\$	24,851	\$	13,783	\$	28,000	\$	9,276				
1002552038000000	416	TIRES/BATTERIES	\$	593	\$	-	\$	500	\$	176				
1002552038000000	460	NON-CONSUMABLE SUP.	\$	480	\$	1,107	\$	2,000	\$	1,115				
1002552038000000	640	DUES & FEES	\$	312	\$	337	\$	250	\$	250				
1002552038000000	651	LIABILITY INSURANCE	\$	8,075	\$	7,453	\$	10,000	\$	10,000				
<b>Total Transportation</b>			\$	<b>215,769</b>	\$	<b>208,147</b>	\$	<b>241,056</b>	\$	<b>260,840</b>	\$	-	\$	-

<b>SPED Transportation</b>				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>					
1002558038320000	112	CLASSIFIED SALARIES	\$	51,845	\$	23,723	\$	27,178	\$	52,000				
1002558038320000	212	PERS PICK-UP	\$	3,037	\$	1,373	\$	1,739	\$	3,120				
1002558038320000	216	EMPLR. CONT. OPSRP	\$	6,689	\$	4,760	\$	5,979	\$	16,900				
1002558038320000	220	SOCIAL SECURITY/FICA	\$	3,952	\$	1,812	\$	2,079	\$	3,250				
1002558038320000	231	WORKERS' COMP.	\$	2,445	\$	1,157	\$	153	\$	2,000				
1002558038320000	331	REIMBURSABLE STUDENT TRAN	\$	-	\$	-	\$	-	\$	300				
<b>Total SPED Transportation</b>			\$	<b>67,968</b>	\$	<b>32,825</b>	\$	<b>37,128</b>	\$	<b>77,570</b>	\$	-	\$	-

<b>Staff Recruitment</b>				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>					
1002640008000000	354	ADVERTISING	\$	93	\$	-	\$	250	\$	500				
1002640008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	100	\$	100				
1002640008000000	640	DUES & FEES	\$	608	\$	638	\$	650	\$	650				
<b>Total Staff Recruitment</b>			\$	<b>701</b>	\$	<b>638</b>	\$	<b>1,000</b>	\$	<b>1,250</b>	\$	-	\$	-

<b>Technology</b>				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>			
1002660000000000	130	ADDITIONAL SALARY	\$	1,123	\$	2,042	\$	2,042	\$	2,042		
1002660000000000	212	PERS PICK-UP	\$	67	\$	61	\$	131	\$	131		
1002660000000000	216	EMPLR. CONT. OPSRP	\$	-	\$	223	\$	449	\$	449		
1002660000000000	220	SOCIAL SECURITY/FICA	\$	86	\$	141	\$	156	\$	156		
1002660000000000	231	WORKERS' COMP.	\$	5	\$	11	\$	12	\$	12		
1002660000000000	322	REPAIRS & MAINT.	\$	627	\$	1,422	\$	13,000	\$	10,000		
1002660000000000	324	RENTALS	\$	11,799	\$	12,161	\$	13,000	\$	6,500		
1002660000000000	351	TELEPHONE	\$	9,825	\$	5,636	\$	5,000	\$	5,000		

1002660000000000	359	OTHER COMMUNICATION SERV	\$ 3,969	\$ 7,111	\$ 5,500	\$ 8,000		
1002660000000000	380	NON-INSTR PROF SERV	\$ 20,767	\$ 1,453	\$ 1,000	\$ 1,000		
1002660000000000	410	SUPPLIES AND MATERIALS	\$ 2,197	\$ 173	\$ 500	\$ 500		
1002660000000000	470	COMPUTER SOFTWARE	\$ 3,366	\$ 229	\$ -	\$ 2,000		
1002660000000000	480	COMPUTER HARDWARE	\$ 31,548	\$ 3,168	\$ -	\$ 2,000		
1002660000000000	640	DUES & FEES	\$ 75	\$ 75	\$ 75	\$ 100		
<b>Total Technology</b>			<b>\$ 85,455</b>	<b>\$ 33,906</b>	<b>\$ 40,865</b>	<b>\$ 37,890</b>	<b>\$ -</b>	<b>\$ -</b>

**No Longer Used Codes**

			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
1002110258000000	114	MANAGERIAL	\$ 21,336	\$ 21,976	\$ -	\$ -	-	ELEM ATTENDANCE
1002110258000000	145	INSURANCE STIPEND	\$ 3,300	\$ 3,300	\$ -	\$ -	-	ELEM ATTENDANCE
1002110258000000	211	EMPLOYER CONTR.	\$ 6,701	\$ 6,875	\$ -	\$ -	-	ELEM ATTENDANCE
1002110258000000	212	PERS PICK-UP	\$ 1,478	\$ 1,517	\$ -	\$ -	-	ELEM ATTENDANCE
1002110258000000	220	SOCIAL SECURITY/FICA	\$ 1,887	\$ 1,936	\$ -	\$ -	-	ELEM ATTENDANCE
1002110258000000	231	WORKERS' COMP.	\$ 122	\$ 131	\$ -	\$ -	-	ELEM ATTENDANCE
1002110258000000	240	INSURANCE	\$ 128	\$ 128	\$ -	\$ -	-	ELEM ATTENDANCE
1002110628000000	114	MANAGERIAL	\$ 18,205	\$ 20,106	\$ -	\$ -	-	HS ATTENDANCE
1002110628000000	145	INSURANCE STIPEND	\$ 3,300	\$ 3,300	\$ -	\$ -	-	HS ATTENDANCE
1002110628000000	212	PERS PICK-UP	\$ 1,219	\$ 1,308	\$ -	\$ -	-	HS ATTENDANCE
1002110628000000	216	EMPLR. CONT. OPSRP	\$ 4,442	\$ 4,768	\$ -	\$ -	-	HS ATTENDANCE
1002110628000000	220	SOCIAL SECURITY/FICA	\$ 1,648	\$ 1,793	\$ -	\$ -	-	HS ATTENDANCE
1002110628000000	231	WORKERS' COMP.	\$ 108	\$ 122	\$ -	\$ -	-	HS ATTENDANCE
1002110628000000	240	INSURANCE	\$ 125	\$ 126	\$ -	\$ -	-	HS ATTENDANCE
1002210000000000	130	ADDITIONAL SALARY	\$ 32	\$ -	\$ -	\$ -	-	STAFF IMPROVEMENT
1002210000000000	212	PERS PICK-UP	\$ 2	\$ -	\$ -	\$ -	-	STAFF IMPROVEMENT
1002210000000000	216	EMPLR. CONT. OPSRP	\$ 7	\$ -	\$ -	\$ -	-	STAFF IMPROVEMENT
1002210000000000	220	SOCIAL SECURITY/FICA	\$ 2	\$ -	\$ -	\$ -	-	STAFF IMPROVEMENT
1002210000000000	312	INST PROGRAM IMP SERVICES	\$ 599	\$ -	\$ -	\$ -	-	STAFF IMPROVEMENT
1002220258000000	410	SUPPLIES AND MATERIALS	\$ 80	\$ -	\$ -	\$ -	-	ELEM LIBRARY
1002310000000000	322	REPAIRS & MAINT.	\$ 1,095	\$ -	\$ 1,095	\$ -	-	BOARD OF EDUCATION
1002310000000000	380	NON-INSTR PROF SERV	\$ 1,000	\$ -	\$ -	\$ -	-	BOARD OF EDUCATION
1002410258000000	410	SUPPLIES AND MATERIALS	\$ 79	\$ -	\$ -	\$ -	-	ELEM PRINCIPAL
1002410378000000	113	ADMINISTRATORS	\$ 23,639	\$ 24,348	\$ -	\$ -	-	MS PRINCIPAL
1002410378000000	145	INSURANCE STIPEND	\$ 4,290	\$ 4,290	\$ -	\$ -	-	MS PRINCIPAL



1002410378000000	211	EMPLOYER CONTR.	\$	7,597	\$	7,789	\$	-	\$	-	MS PRINCIPAL			
1002410378000000	212	PERS PICK-UP	\$	1,676	\$	1,718	\$	-	\$	-	MS PRINCIPAL			
1002410378000000	220	SOCIAL SECURITY/FICA	\$	2,122	\$	2,176	\$	-	\$	-	MS PRINCIPAL			
1002410378000000	231	WORKERS' COMP.	\$	135	\$	145	\$	-	\$	-	MS PRINCIPAL			
1002410378000000	240	INSURANCE	\$	106	\$	402	\$	-	\$	-	MS PRINCIPAL			
1002410378000000	412	POPS	\$	377	\$	460	\$	-	\$	-	MS PRINCIPAL			
1002410628000000	111	CERTIFIED SALARIES	\$	-	\$	3,658	\$	-	\$	-	HS PRINCIPAL			
1002520008000000	211	EMPLOYER CONTR.	\$	748	\$	-	\$	-	\$	-	FISCAL SERVICES			
1002540068000000	383	ARCHIT/ENGINEER SERVICES	\$	-	\$	4,719	\$	-	\$	-	MAINTENANCE			
1002540068000000	530	IMPROVE OTHER THAN BUILD	\$	-	\$	10,215	\$	-	\$	-	MAINTENANCE			
1002552038000000	130	ADDITIONAL SALARY	\$	30	\$	361	\$	-	\$	-	TRANSPORTATION			
1002552038000000	541	INITIAL & ADDITNL EQUIP	\$	-	\$	25,243	\$	-	\$	-	TRANSPORTATION			
1002558038320000	211	EMPLOYER CONTR.	\$	5,449	\$	305	\$	-	\$	-	SPED TRANSPORTATION			
1002660000000000	211	EMPLOYER CONTR.	\$	305	\$	-	\$	-	\$	-	TECHNOLOGY			
1002660000000000	460	NON-CONSUMABLE SUP.	\$	102	\$	-	\$	-	\$	-	TECHNOLOGY			
<b>Total No Longer Used Codes</b>			<b>\$</b>	<b>113,471</b>	<b>\$</b>	<b>153,214</b>	<b>\$</b>	<b>1,095</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>Total General Fund Function 2000 Expenditures</b>			<b>\$</b>	<b>1,286,253</b>	<b>\$</b>	<b>1,296,316</b>	<b>\$</b>	<b>1,339,932</b>	<b>\$</b>	<b>1,987,314</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

## General Fund Transfers - Function 5000, Contingency - Function 6000, Ending Fund Balance - Function 7000

The non-operating programs includes appropriations for interfund transfers, contingency, and unappropriated ending fund balance. Interfund transfers represent transfers of resources between funds.

### Major Sub-Functions

**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 5000, 6000, 7000 Details

Account Number	Code	Title	2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
<b>Transfer of Funds</b>								
1005200000000000	710	FUND MODIFICATIONS	\$ 45,000	\$ 64,350	\$ 298,350	\$ 202,487		
<b>Total Transfer of Funds</b>			<b>\$ 45,000</b>	<b>\$ 64,350</b>	<b>\$ 298,350</b>	<b>\$ 202,487</b>	\$ -	\$ -
<b>Contingency</b>								
1006110008000000	810	PLANNED RESERVE	\$ -	\$ -	\$ 25,000	\$ 50,000		
<b>Total Contingency</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	\$ -	\$ -
<b>Unappropriated Ending Fund Balance</b>								
1007000008000000	820	RESERVED FOR NEXT YEAR	\$ 1,389,520	\$ 1,519,795	\$ 864,591	\$ 923,582		
<b>Total Unappropriated Ending Fund Balance</b>			<b>\$ 1,389,520</b>	<b>\$ 1,519,795</b>	<b>\$ 864,591</b>	<b>\$ 923,582</b>	\$ -	\$ -
<b>Total General Fund Function 5000, 6000, 7000</b>			<b>\$ 1,434,520</b>	<b>\$ 1,584,145</b>	<b>\$ 1,187,941</b>	<b>\$ 1,176,069</b>	\$ -	\$ -
<b>Total General Fund Expenditures</b>			<b>\$ 3,951,784</b>	<b>\$ 4,155,436</b>	<b>\$ 3,992,085</b>	<b>\$ 4,548,868</b>	\$ -	\$ -
<b>Total General Fund Revenues</b>			<b>\$ 3,951,784</b>	<b>\$ 4,155,436</b>	<b>\$ 3,992,085</b>	<b>\$ 4,548,868</b>	\$ -	\$ -

## 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 Coverage 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.

**Special Revenue Fund Revenues Details**

<b>Fund</b>	<b>Code</b>	<b>Title</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
<b>General Grant Funds</b>								
200	R1920	DONATION PRIVATE SERVICES	\$ -	\$ 8,250	\$ -	\$ -		
200	R2200	RESTRICTED REV (YTP/NIKE)	\$ 16,255	\$ 19,670	\$ 17,366	\$ 24,866		
200	R3299	RESTRICTED REV (Farm2Sch)	\$ -	\$ 34,077	\$ -	\$ 2,000		
200	R4500	CARES ACT	\$ 4,677	\$ -	\$ -	\$ 57,000		
200	R4532	SPR&I GRANT	\$ 1,128	\$ 1,138	\$ 1,060	\$ -		
200	R4533	IDEA ENHANCEMENT	\$ 1,591	\$ 1,591	\$ 1,550	\$ -		
204	R4509	US GOV GRANT SRSA	\$ 13,498	\$ 9,742	\$ 13,500	\$ 13,500		
204	R5200	US GOV GRANT	\$ -	\$ 3,464	\$ -	\$ -		
205	R4550	TITLE V/IIA/REAP	\$ 4,120	\$ 23,788	\$ 17,247	\$ 17,247		
206	R4508	IDEA GRANT	\$ 49,532	\$ 46,349	\$ 55,000	\$ 50,000		
210	R4501	TITLE I	\$ 87,799	\$ 84,182	\$ 75,668	\$ 69,000		
200	R5200	INTERFUND TRANSFER	\$ -	\$ 15,886	\$ -	\$ 21,294		
200	R5400	RESOURCES-BEG. FUND BAL.	\$ 18,681	\$ (25,246)	\$ -	\$ -		
<b>Total General Grant Funds</b>			<b>\$ 197,280</b>	<b>\$ 222,891</b>	<b>\$ 181,391</b>	<b>\$ 254,907</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transportation Fund</b>								
207	R1510	INTEREST ON INVESTMENTS	\$ 1,102	\$ 1,664	\$ 1,200	\$ 1,200		
207	R3105	STATE SCHOOL TRANSP DEPR	\$ -	\$ -	\$ 45,000	\$ 45,000		
207	R3222	TRANSPORTATION RESERVE	\$ 39,871	\$ 42,395	\$ -	\$ -		
207	R5400	RESOURCES-BEG. FUND BAL.	\$ 83,351	\$ 75,580	\$ 65,500	\$ 109,732		
<b>Total Transportation Fund</b>			<b>\$ 124,324</b>	<b>\$ 119,640</b>	<b>\$ 111,700</b>	<b>\$ 155,932</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Textbook Fund</b>								
209	R1920	TEXTBOOK FUND	\$ -	\$ 34	\$ -	\$ -		
209	R5200	INTERFUND TRANSFERS	\$ 20,000	\$ 20,000	\$ 30,000	\$ 25,000		
209	R5400	RESOURCES-BEG. FUND BAL.	\$ 2,695	\$ 10,746	\$ 10,000	\$ 13,322		
<b>Total Textbook Fund</b>			<b>\$ 22,695</b>	<b>\$ 30,780</b>	<b>\$ 40,000</b>	<b>\$ 38,322</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PERS Coverage Fund</b>								
213	R5200	INTERFUND TRANSFERS	\$ -	\$ -	\$ 125,000	\$ 125,000		
213	R5400	RESOURCES-BEG. FUND BAL.	\$ -	\$ -	\$ -	\$ 118,000		

<b>Total PERS Coverage Fund</b>			\$ -	\$ -	\$ 125,000	\$ 243,000	\$ -	\$ -
<b>Staff Development Fund</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
217	R1920	DONATION PRIVATE SERVICES	\$ 3,767	\$ -	\$ -	\$ -		
217	R2200	RESTRICTED REVENUE	\$ -	\$ 2,148	\$ -	\$ -		
217	R3299	RESTRICTED REVENUES	\$ 1,000	\$ -	\$ -	\$ -		
<b>Total Staff Development Fund</b>			<b>\$ 4,767</b>	<b>\$ 2,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>M98 and Perkins</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
225	R3299	RESTRICTED REVENUES	\$ -	\$ -	\$ -	\$ 76,000		
225	R4507	CARL PERKINS GRANT	\$ -	\$ -	\$ -	\$ -		
<b>Total M98 and Perkins</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Student Investment Account</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
	251 R3299	RESTRICTED REVENUES	\$ -	\$ -	\$ -	\$ 204,000		
<b>Total Student Investment Account</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 204,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Preschool</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
260	R1920	DONATION PRIVATE SERVICES	\$ -	\$ 7,450	\$ 134,000	\$ 134,000		
260	R2200	RESTRICTED REVENUE	\$ -	\$ 7,000	\$ -	\$ -		
260	R5200	INTERFUND TRANSFERS	\$ -	\$ -	\$ 6,048	\$ 14,868		
260	R5400	RESOURCES-BEG. FUND BAL.	\$ 5,586	\$ 5,586	\$ 12,600	\$ -		
<b>Total Preschool</b>			<b>\$ 5,586</b>	<b>\$ 20,036</b>	<b>\$ 152,648</b>	<b>\$ 148,868</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Food Programs Fund</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
275	R1510	INTEREST ON INVESTMENTS	\$ 6	\$ -	\$ -	\$ -		
275	R1612	LUNCH	\$ -	\$ 93	\$ -	\$ -		
275	R1620	DAILY SALES NON-REIMBURSE	\$ 640	\$ 776	\$ 450	\$ 450		
275	R1920	DONATION PRIVATE SERVICES	\$ -	\$ 12,000	\$ -	\$ -		
275	R1990	MISCELLANEOUS	\$ 250	\$ -	\$ -	\$ -		
275	R3102	SSF/SCHOOL LUNCH MATCH	\$ 766	\$ 795	\$ 800	\$ 800		
275	R3299	RESTRICTED REVENUES	\$ (328)	\$ 36	\$ 200	\$ 200		
275	R4502	FRESH FRUITS & VEGGIES	\$ 4,270	\$ 3,965	\$ 3,754	\$ 3,754		
275	R4505	NSLP BREAKFAST	\$ 37,468	\$ 34,980	\$ 38,000	\$ 38,000		

275	R4506	NSLP LUNCH	\$ 57,807	\$ 57,215	\$ 58,000	\$ 58,000		
275	R4557	EQUIPMENT GRANT	\$ -	\$ 7,107	\$ -	\$ -		
275	R4900	REV ON BEHAL OF DISTRICT	\$ 5,945	\$ 6,225	\$ 6,000	\$ 6,000		
275	R5200	INTERFUND TRANSFERS	\$ -	\$ -	\$ 12,302	\$ 16,325		
275	R5400	RESOURCES-BEG. FUND BAL.	\$ 4,006	\$ 3,170	\$ -	\$ -		
<b>Total Food Programs Fund</b>			<b>\$ 110,831</b>	<b>\$ 126,362</b>	<b>\$ 119,506</b>	<b>\$ 123,529</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Student Body Funds</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
280	R1990	MISC	\$ 40,022	\$ 45,962	\$ 35,000	\$ 35,000		
280	R5400	RESOURCES-BEG. FUND BAL.	\$ 70,045	\$ 78,213	\$ 65,000	\$ 81,034		
<b>Total Student Body Funds</b>			<b>\$ 110,067</b>	<b>\$ 124,175</b>	<b>\$ 100,000</b>	<b>\$ 116,034</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Special Revenue Funds Revenues</b>			<b>\$ 575,549</b>	<b>\$ 646,032</b>	<b>\$ 830,245</b>	<b>\$ 1,360,592</b>	<b>\$ -</b>	<b>\$ -</b>

**Special Revenue Funds Expenditures**

Account Number	Code	Title	2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
<b>Miscellaneous Mini Grants</b>								
<b>YTP Grant</b>								
2001131628270000	112	CLASSIFIED SALARIES	\$ 17,753	\$ 13,453	\$ 11,650	\$ 12,349		
2001131628270000	130	ADDITIONAL SALARY	\$ -	\$ 44	\$ -	\$ -		
2001131628270000	212	PERS PICK-UP	\$ 996	\$ 764	\$ 746	\$ 791		
2001131628270000	216	EMPLR. CONT. OPSRP	\$ 3,630	\$ 2,785	\$ 2,913	\$ 3,088		
2001131628270000	220	SOCIAL SECURITY/FICA	\$ 1,358	\$ 1,032	\$ 891	\$ 944		
2001131628270000	231	WORKERS' COMP.	\$ 98	\$ 74	\$ 66	\$ 70		
2001131628270000	340	TRAVEL	\$ 1,239	\$ 705	\$ 500	\$ 500		
2001131628270000	410	SUPPLIES AND MATERIALS	\$ -	\$ 362	\$ 100	\$ 100		
2001131628270000	640	DUES & FEES	\$ 600	\$ 450	\$ 500	\$ 500		
<b>Aspire</b>								
2002110008000000	340	TRAVEL	\$ -	\$ -	\$ -	\$ -		
2002110008000000	450	FOOD	\$ -	\$ -	\$ -	\$ -		
<b>CARES ACT</b>								
2002240000000000	112	CLASSIFIED SALARIES	\$ -	\$ -	\$ -	\$ 20,000		
2002240000000000	130	ADDITIONAL SALARY	\$ -	\$ -	\$ -	\$ 8,000		
2002240000000000	211	EMPLOYER CONTR.	\$ -	\$ -	\$ -	\$ 5,000		
2002240000000000	212	PERS PICK-UP	\$ -	\$ -	\$ -	\$ 3,000		
2002240000000000	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ -	\$ 3,000		
2002240000000000	220	SOCIAL SECURITY/FICA	\$ -	\$ -	\$ -	\$ 3,000		
2002240000000000	231	WORKERS' COMP.	\$ -	\$ -	\$ -	\$ 3,000		
2002240000000000	311	INSTRUCTION SERVICES	\$ 4,677	\$ -	\$ -	\$ 6,000		
2002240000000000	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -	\$ 6,000		
<b>Teacher Improvement (AVID/NIKE)</b>								
2002240000318000	310	PROF & TECHNICAL SERVICES	\$ -	\$ 7,425	\$ -	\$ 6,000		
2002240000318000	340	TRAVEL	\$ -	\$ -	\$ -	\$ -		
2002240000318000	380	NON-INSTR PROF SERV	\$ -	\$ 432	\$ -	\$ -		
2002240000318000	640	DUES & FEES	\$ -	\$ -	\$ -	\$ 1,500		
<b>SPED Performance Review</b>								
2002240000320000	130	ADDITIONAL SALARY	\$ 806	\$ 947	\$ 805	\$ -		
2002240000320000	212	PERS PICK-UP	\$ 54	\$ 39	\$ 50	\$ -		

2002240000320000	216	EMPLR. CONT. OPSRP	\$	197	\$	96	\$	140	\$	-
2002240000320000	220	SOCIAL SECURITY/FICA	\$	67	\$	53	\$	60	\$	-
2002240000320000	231	WORKERS' COMP.	\$	4	\$	4	\$	5	\$	-
<b>IDEA Enhancement</b>										
2002620000320000	130	ADDITIONAL SALARY	\$	993	\$	1,192	\$	1,035	\$	-
2002620000320000	212	PERS PICK-UP	\$	100	\$	74	\$	90	\$	-
2002620000320000	216	EMPLR. CONT. OPSRP	\$	365	\$	221	\$	290	\$	-
2002620000320000	220	SOCIAL SECURITY/FICA	\$	124	\$	97	\$	125	\$	-
2002620000320000	231	WORKERS' COMP.	\$	8	\$	7	\$	10	\$	-
<b>Farm to School Local Procurement</b>										
2003110098000000	450	FOOD	\$	-	\$	-	\$	-	\$	2,000
<b>Total Miscellaneous Mini Grants</b>			\$	<b>33,070</b>	\$	<b>30,256</b>	\$	<b>19,976</b>	\$	<b>84,842</b>
										\$ -
										\$ -

<b>Other Federal Government Grants</b>				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>	
<b>Small Rural Schools Grant</b>										
2042220000000000	112	CLASSIFIED SALARIES	\$	9,963	\$	7,240	\$	10,211	\$	10,824
2042220000000000	212	PERS PICK-UP	\$	577	\$	411	\$	566	\$	600
2042220000000000	216	EMPLR. CONT. OPSRP	\$	2,102	\$	1,498	\$	1,889	\$	2,002
2042220000000000	220	SOCIAL SECURITY/FICA	\$	801	\$	554	\$	781	\$	828
2042220000000000	231	WORKERS' COMP.	\$	55	\$	40	\$	53	\$	56
<b>Title IIA/V Reap/Flex</b>										
2051299000000000	112	CLASSIFIED SALARIES	\$	1,087	\$	-	\$	-	\$	10,824
2051299000000000	212	PERS PICK-UP	\$	65	\$	-	\$	-	\$	600
2051299000000000	216	EMPLR. CONT. OPSRP	\$	238	\$	-	\$	-	\$	2,002
2051299000000000	220	SOCIAL SECURITY/FICA	\$	83	\$	-	\$	-	\$	828
2051299000000000	231	WORKERS' COMP.	\$	6	\$	-	\$	-	\$	56
2051299000000000	322	REPAIRS & MAINT.	\$	-	\$	3,678	\$	-	\$	-
2051299000000000	340	TRAVEL	\$	-	\$	8,523	\$	15,247	\$	1,000
2051299000000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	2,000	\$	1,000
2051299000000000	460	NON-CONSUMABLE SUP.	\$	-	\$	540	\$	-	\$	-
2051299000000000	480	COMPUTER HARDWARE	\$	-	\$	7,617	\$	-	\$	-
2051299000000000	640	DUES & FEES	\$	3,006	\$	3,431	\$	-	\$	937
<b>IDEA Grant</b>										
2061250000320000	111	CERTIFIED SALARIES	\$	34,422	\$	25,219	\$	32,083	\$	34,008



2061250000320000	121	CERT. SUB. SALARY	\$	-	\$	34	\$	-	\$	-
2061250000320000	130	ADDITIONAL SALARY	\$	484	\$	1,237	\$	-	\$	-
2061250000320000	145	INSURANCE STIPEND	\$	4,686	\$	-	\$	-	\$	-
2061250000320000	212	PERS PICK-UP	\$	2,497	\$	1,595	\$	2,053	\$	2,176
2061250000320000	216	EMPLR. CONT. OPSRP	\$	9,101	\$	5,815	\$	8,021	\$	8,502
2061250000320000	220	SOCIAL SECURITY/FICA	\$	3,098	\$	1,974	\$	2,455	\$	2,602
2061250000320000	231	WORKERS' COMP.	\$	202	\$	138	\$	181	\$	192
2061250000320000	240	INSURANCE	\$	94	\$	10,338	\$	10,207	\$	10,819

**Title I**

2101272000000000	111	CERTIFIED SALARIES	\$	40,705	\$	29,112	\$	32,974	\$	34,952
2101272000000000	112	CLASSIFIED SALARIES	\$	22,842	\$	19,834	\$	12,530	\$	13,282
2101272000000000	113	ADMINISTRATORS	\$	6,223	\$	5,542	\$	-	\$	-
2101272000000000	121	CERT. SUB. SALARY	\$	2,809	\$	203	\$	-	\$	-
2101272000000000	122	CLASS. SUB. SALARY	\$	133	\$	-	\$	-	\$	-
2101272000000000	130	ADDITIONAL SALARY	\$	446	\$	739	\$	-	\$	-
2101272000000000	145	INSURANCE STIPEND	\$	396	\$	330	\$	-	\$	-
2101272000000000	211	EMPLOYER CONTR.	\$	1,800	\$	1,597	\$	-	\$	-
2101272000000000	212	PERS PICK-UP	\$	4,206	\$	2,824	\$	2,912	\$	3,087
2101272000000000	216	EMPLR. CONT. OPSRP	\$	13,883	\$	9,836	\$	11,376	\$	12,059
2101272000000000	220	SOCIAL SECURITY/FICA	\$	5,637	\$	3,531	\$	3,481	\$	3,690
2101272000000000	231	WORKERS' COMP.	\$	379	\$	256	\$	257	\$	272
2101272000000000	240	INSURANCE	\$	12,978	\$	9,070	\$	12,138	\$	12,866
2101272000000000	311	INSTRUCTION SERVICES	\$	2,126	\$	-	\$	-	\$	-
2101272000000000	410	SUPPLIES AND MATERIALS	\$	-	\$	1,034	\$	-	\$	-
2101272000000000	640	DUES & FEES	\$	350	\$	275	\$	-	\$	-

<b>Total Other Federal Grants</b>			\$	<b>187,478</b>	\$	<b>164,062</b>	\$	<b>161,415</b>	\$	<b>170,065</b>	\$	<b>-</b>	\$	<b>-</b>
-----------------------------------	--	--	----	----------------	----	----------------	----	----------------	----	----------------	----	----------	----	----------

**Student Investment Account**

**Friday School**

				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>	
2511271008000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	12,274
2511127008000000	212	PERS PICK-UP	\$	-	\$	-	\$	-	\$	736
2511271008000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	-	\$	3,989
2511127008000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	767
2511271008000000	231	WORKERS' COMP.	\$	-	\$	-	\$	-	\$	734

2511127008000000	332	NON-REIMBURSABLE STUDENT	\$	-	\$	-	\$	-	\$	17,000				
2511271008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	1,000				
2511127008000000	450	FOOD	\$	-	\$	-	\$	-	\$	6,000				
<b>Counseling</b>														
2512120008000000	111	CERTIFIED SALARIES	\$	-	\$	-	\$	-	\$	19,770				
2512120008000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	1,021				
2512120008000000	212	PERS PICK-UP	\$	-	\$	-	\$	-	\$	1,247				
2512120008000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	-	\$	6,757				
2512120008000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	1,299				
2512120008000000	231	WORKERS' COMP.	\$	-	\$	-	\$	-	\$	106				
2512120008000000	240	INSURANCE	\$	-	\$	-	\$	-	\$	8,800				
2512120008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	1,500				
2511271008000000	640	DUES & FEES	\$	-	\$	-	\$	-	\$	3,000				
<b>Facilities</b>														
2512540008000000	530	BUILDING IMPROVEMENTS	\$	-	\$	-	\$	-	\$	60,000				
<b>Early Education</b>														
2511113008258000	111	CERTIFIED SALARIES	\$	-	\$	-	\$	-	\$	31,000				
2511113008258000	112	CLASSIFIED SALARIES	\$	-	\$	-	\$	-	\$	-				
2511113008258000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	-				
2511113008258000	212	PERS PICK-UP	\$	-	\$	-	\$	-	\$	1,860				
2511113008258000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	-	\$	9,455				
2511113008258000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	1,937				
2511113008258000	231	WORKERS' COMP.	\$	-	\$	-	\$	-	\$	161				
2511113008258000	240	INSURANCE	\$	-	\$	-	\$	-	\$	13,337				
2511113008258000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	250				
<b>Total Student Investment Account</b>			\$	-	\$	-	\$	-	\$	<b>204,000</b>	\$	-	\$	-
<b>M98 and Perkins</b>				<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>					
2251131628050000	111	CERTIFIED SALARIES	\$	-	\$	-	\$	-	\$	44,112				
2251131628050000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	1,005				
2251131628050000	212	PERS PICK-UP	\$	-	\$	-	\$	-	\$	2,341				
2251131628050000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	-	\$	10,369				
2251131628050000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	3,364				
2251131628050000	231	WORKERS' COMP.	\$	-	\$	-	\$	-	\$	244				

2251131628050000	240	INSURANCE	\$	-	\$	-	\$	-	\$	6,409		
2251131628050000	340	TRAVEL	\$	-	\$	-	\$	-	\$	515		
2251131628050000	470	COMPUTER SOFTWARE	\$	-	\$	-	\$	-	\$	4,641		
2251131628050000	640	DUES & FEES	\$	-	\$	-	\$	-	\$	3,000		
<b>Total M98 and Perkins</b>			\$	-	\$	-	\$	-	\$	<b>76,000</b>	\$	-

<b>Preschool</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>	
2601140258000000	111	CERTIFIED SALARIES	\$	-	\$	35,000	\$	37,100	
2601140258000000	112	CLASSIFIED SALARIES	\$	-	\$	33,767	\$	35,793	
2601140258000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	
2601140258000000	212	PERS PICK-UP	\$	-	\$	4,401	\$	4,665	
2601140258000000	216	EMPLR. CONT. OPSRP	\$	-	\$	17,192	\$	18,224	
2601140258000000	220	SOCIAL SECURITY/FICA	\$	-	\$	5,261	\$	5,577	
2601140258000000	231	WORKERS' COMP.	\$	-	\$	387	\$	410	
2601140258000000	240	INSURANCE	\$	-	\$	15,840	\$	17,600	
2601140258000000	332	NON-REIMBURSABLE STUDENT	\$	-	\$	24,800	\$	24,800	
2601140258000000	340	TRAVEL	\$	-	\$	-	\$	200	
2601140258000000	410	SUPPLIES AND MATERIALS	\$	-	\$	500	\$	2,000	
2601140258000000	450	FOOD	\$	-	\$	15,500	\$	-	
2601140258000000	640	DUES & FEES	\$	-	\$	2,475	\$	2,500	
2601140258000000	820	RESERVED FOR NEXT YEAR	\$	5,586	\$	17,561	\$	-	
<b>Total Preschool</b>			\$	<b>5,586</b>	\$	<b>20,036</b>	\$	<b>152,648</b>	
						\$	<b>148,868</b>	\$	-

<b>Transportation</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>	
2072554000000000	324	RENTALS	\$	48,744	\$	22,443	\$	23,000	
2072554000000000	820	RESERVED FOR NEXT YEAR	\$	75,580	\$	97,197	\$	88,700	
<b>Total Transportation</b>			\$	<b>124,324</b>	\$	<b>119,640</b>	\$	<b>111,700</b>	
						\$	<b>155,932</b>	\$	-

<b>Textbooks</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>	
2092210000000000	420	TEXTBOOKS	\$	11,949	\$	12,556	\$	15,000	
2092210000000000	820	RESERVED FOR NEXT YEAR	\$	10,746	\$	18,224	\$	25,000	
<b>Total Textbooks</b>			\$	<b>22,695</b>	\$	<b>30,780</b>	\$	<b>40,000</b>	
						\$	<b>38,322</b>	\$	-

<b>Food Services</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
----------------------	--	--	--------------------	--------------------	--------------------	------------------	--------------------	-------------------

2753110098000000	112	CLASSIFIED SALARIES	\$ 35,101	\$ 38,725	\$ 42,233	\$ 44,767
2753110098000000	122	CLASS. SUB. SALARY	\$ 440	\$ 732	\$ 1,400	\$ 1,484
2753110098000000	130	ADDITIONAL SALARY	\$ 161	\$ -	\$ -	\$ -
2753110098000000	211	EMPLOYER CONTR.	\$ 7,373	\$ 9,146	\$ 4,223	\$ 4,476
2753110098000000	212	PERS PICK-UP	\$ 2,084	\$ 2,325	\$ 2,703	\$ 2,865
2753110098000000	216	EMPLR. CONT. OPSRP	\$ 1,668	\$ 1,123	\$ 8,024	\$ 8,505
2753110098000000	220	SOCIAL SECURITY/FICA	\$ 2,731	\$ 3,018	\$ 3,231	\$ 3,425
2753110098000000	231	WORKERS' COMP.	\$ 1,195	\$ 1,378	\$ 238	\$ 252
2753110098000000	322	REPAIRS & MAINT.	\$ -	\$ -	\$ 500	\$ 500
2753110098000000	340	TRAVEL	\$ 100	\$ -	\$ -	\$ -
2753110098000000	410	SUPPLIES AND MATERIALS	\$ 1,113	\$ 1,788	\$ 500	\$ 500
2753110098000000	450	FOOD	\$ 48,116	\$ 52,338	\$ 51,000	\$ 51,000
2753110098000000	460	NON-CONSUMABLE SUP.	\$ 2,511	\$ 226	\$ 500	\$ 500
2753110098000000	542	REPLACE EQUIP	\$ -	\$ 4,957	\$ -	\$ -
2753110098000000	640	DUES & FEES	\$ 797	\$ 1,174	\$ 1,200	\$ 1,500
2753110098000000	820	RESERVED FOR NEXT YEAR	\$ 3,170	\$ -	\$ -	\$ -

**Fresh Fruit and Vegetables**

2753110098000900	112	CLASSIFIED SALARIES	\$ 1,106	\$ 696	\$ 748	\$ 748
2753110098000900	130	ADDITIONAL SALARY	\$ -	\$ -	\$ -	\$ -
2753110098000900	211	EMPLOYER CONTR.	\$ 15	\$ -	\$ -	\$ -
2753110098000900	212	PERS PICK-UP	\$ 66	\$ 42	\$ 48	\$ 48
2753110098000900	216	EMPLR. CONT. OPSRP	\$ 229	\$ 152	\$ 187	\$ 187
2753110098000900	220	SOCIAL SECURITY/FICA	\$ 85	\$ 53	\$ 57	\$ 57
2753110098000900	231	WORKERS' COMP.	\$ 37	\$ 24	\$ 4	\$ 4
2753110098000900	450	FOOD	\$ 2,731	\$ 3,510	\$ 2,710	\$ 2,710

<b>Total Fresh Fruit and Vegetables</b>			<b>\$ 110,830</b>	<b>\$ 121,408</b>	<b>\$ 119,506</b>	<b>\$ 123,529</b>	<b>\$ -</b>	<b>\$ -</b>
---	--	--	-------------------	-------------------	-------------------	-------------------	-------------	-------------

**PERS Coverage Fund**

			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
2132524000000000	211	EMPLOYER CONTR.	\$ -	\$ -	\$ 20,000	\$ 20,000		
2132524000000000	212	PERS PICK-UP	\$ -	\$ -	\$ 1,000	\$ 1,000		
2132524000000000	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 1,000	\$ 1,000		
2132524000000000	820	RESERVED FOR NEXT YEAR	\$ -	\$ -	\$ 103,000	\$ 221,000		
<b>Total PERS Coverage Fund</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ 243,000</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Student Body</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
2801113258000000	410	SUPPLIES AND MATERIALS	\$ 5,798	\$ 13,595	\$ 8,000	\$ 8,000		
2801122378000000	410	SUPPLIES AND MATERIALS	\$ 4,045	\$ 1,096	\$ -	\$ -		
2801132628000000	410	SUPPLIES AND MATERIALS	\$ 22,010	\$ 29,450	\$ 26,000	\$ 26,000		
2801132628000000	820	RESERVED FOR NEXT YEAR	\$ 78,213	\$ 80,034	\$ 66,000	\$ 82,034		
<b>Total Student Body</b>			<b>\$ 110,067</b>	<b>\$ 124,176</b>	<b>\$ 100,000</b>	<b>\$ 116,034</b>	<b>\$ -</b>	<b>\$ -</b>

<b>No Longer Used Codes</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
2001290000000000	111	CERTIFIED SALARIES	\$ -	\$ 1,743	\$ -	\$ -	-	OTHER PROGRAMS
2172240000000701	130	ADDITIONAL SALARY	\$ 789	\$ -	\$ -	\$ -	-	MENTOR GRANT
2001290000000000	211	EMPLOYER CONTR.	\$ -	\$ 159	\$ -	\$ -	-	OTHER PROGRAMS
2001290000000000	212	PERS PICK-UP	\$ -	\$ 112	\$ -	\$ -	-	OTHER PROGRAMS
2172240000000701	212	PERS PICK-UP	\$ 32	\$ -	\$ -	\$ -	-	MENTOR GRANT
2001290000000000	216	EMPLR. CONT. OPSRP	\$ -	\$ 275	\$ -	\$ -	-	OTHER PROGRAMS
2172240000000701	216	EMPLR. CONT. OPSRP	\$ 116	\$ -	\$ -	\$ -	-	MENTOR GRANT
2001290000000000	220	SOCIAL SECURITY/FICA	\$ -	\$ 152	\$ -	\$ -	-	OTHER PROGRAMS
2172240000000701	220	SOCIAL SECURITY/FICA	\$ 59	\$ -	\$ -	\$ -	-	MENTOR GRANT
2001290000000000	231	WORKERS' COMP.	\$ -	\$ 11	\$ -	\$ -	-	OTHER PROGRAMS
2172240000000701	231	WORKERS' COMP.	\$ 4	\$ -	\$ -	\$ -	-	MENTOR GRANT
2172240000000706	311	INSTRUCTION SERVICES	\$ 2,697	\$ -	\$ -	\$ -	-	PLC GRANT
2172240000000701	340	TRAVEL	\$ 1,103	\$ (268)	\$ -	\$ -	-	MENTOR GRANT
2001290000000000	380	NON-INSTR PROF SERV	\$ -	\$ 1,500	\$ -	\$ -	-	OTHER PROGRAMS
2004150000000000	383	ARCHIT/ENGINEER SERVICES	\$ -	\$ 24,954	\$ -	\$ -	-	CAPITAL GRANT
2004150000000000	820	RESERVED FOR NEXT YEAR	\$ (18,501)	\$ 437	\$ -	\$ -	-	CAPITAL GRANT
2001290000000000	410	SUPPLIES AND MATERIALS	\$ -	\$ 1,647	\$ -	\$ -	-	OTHER PROGRAMS
2753110098000901	540	DEPRECIABLE EQUIPMENT	\$ -	\$ 4,954	\$ -	\$ -	-	FOOD GRANT
2172240000000701	640	DUES & FEES	\$ 2,384	\$ -	\$ -	\$ -	-	MENTOR GRANT
2172240000000701	820	RESERVED FOR NEXT YEAR	\$ (7,185)	\$ -	\$ -	\$ -	-	MENTOR GRANT
<b>Total No Longer Used Codes</b>			<b>\$ (18,501)</b>	<b>\$ 35,675</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Total Special Revenue Funds Expenditures** \$ 575,549 \$ 646,032 \$ 830,245 \$ 1,360,592 \$ - \$ -

**Total Special Revenue Funds Revenues** \$ 575,549 \$ 646,032 \$ 830,245 \$ 1,360,592 \$ - \$ -

## 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 Leases**

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

**General Obligation Bonds**

Series	Purpose	Issue Date	Maturity	Initial Amt	Outstanding
2016	Finance costs of capital projects	8/17/2019	6/15/2041	\$ 4,000,000	\$ 3,730,000

**Debt Service Fund Revenues**

Fund	Code	Title	2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
300	R1111	CURRENT YEAR'S TAXES	\$ 172,728	\$ 169,852	\$ 169,000	\$ 176,706		
300	R1112	PRIOR YEAR'S TAXES	\$ 1,564	\$ 1,829	\$ 1,500	\$ 1,500		
300	R1113	CO. TAX SALES FOR BACK TX	\$ 79	\$ 120	\$ -	\$ -		
300	R1114	PAYMENTS IN LIEU PROP TAX	\$ 80	\$ -	\$ -	\$ -		
300	R1190	PENALTIES & INT ON TAXES	\$ 106	\$ 319	\$ -	\$ -		
300	R5400	RESOURCES-BEG. FUND BAL.	\$ 4,887	\$ 11,197	\$ 14,500	\$ 5,319		
<b>Total Debt Service Fund Revenues</b>			<b>\$ 179,443</b>	<b>\$ 183,316</b>	<b>\$ 185,000</b>	<b>\$ 183,525</b>	<b>\$ -</b>	<b>\$ -</b>

**Debt Service Fund Expenditures**

Account Number	Code	Title	2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
3005100000000000	610	REDEMPTION OF PRINCIPAL	\$ 60,000	\$ 65,000	\$ 75,000	\$ 80,000		
3005100000000000	620	INTEREST (PBAM Outdated)	\$ 108,246	\$ 106,975	\$ -	\$ -		
3005100000000000	621	INTEREST	\$ -	\$ -	\$ 105,826	\$ 103,525		
3007000000000000	820	RESERVED FOR NEXT YEAR	\$ 11,197	\$ 11,341	\$ 4,174	\$ -		
<b>Total Debt Service Fund Expenditures</b>			<b>\$ 179,443</b>	<b>\$ 183,316</b>	<b>\$ 185,000</b>	<b>\$ 183,525</b>	<b>\$ -</b>	<b>\$ -</b>



## 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 include an interfund transfer from the General Fund to the Building Improvement Fund and the remaining balance of the GO Bonds.

**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.

**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.

### Capital Improvement Fund Revenues

Fund	Code	Title	2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
<b>Capital Improvement</b>								
400	R4300	RESTRICTED REV FR FED GOV	\$ -	\$ 7,977	\$ -	\$ -		
402	R1510	INTEREST ON INVESTMENTS	\$ 1,326	\$ 2,003	\$ 1,200	\$ 1,200		
402	R5200	INTERFUND TRANSFERS	\$ 25,000	\$ 25,000	\$ 125,000	\$ -		
402	R5300	SALE OF COMPENS LOSS FIX	\$ -	\$ -	\$ -	\$ -		
402	R5400	RESOURCES-BEG. FUND BAL.	\$ 76,857	\$ 103,183	\$ 79,000	\$ 262,009		
<b>Total Capital Improvement</b>			<b>\$ 103,183</b>	<b>\$ 138,163</b>	<b>\$ 205,200</b>	<b>\$ 263,209</b>	<b>\$ -</b>	<b>\$ -</b>



<b>Bond</b>			<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
450	R1500	EARNINGS ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -		
450	R1510	INTEREST ON INVESTMENTS	\$ 17,398	\$ 3,292	\$ -	\$ -		
450	R3200	RESTRICTED GRANT IN AID	\$ -	\$ 180,153	\$ -	\$ -		
450	R3299	RESTRICTED REVENUES	\$ 5,136,267	\$ 653,646	\$ -	\$ -		
450	R4500	RESTRICTED FEDERAL SOURCE	\$ -	\$ -	\$ -	\$ -		
450	R5110	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -		
450	R5120	BOND PREMIUM	\$ -	\$ -	\$ -	\$ -		
450	R5400	RESOURCES-BEG. FUND BAL.	\$ 3,953,918	\$ 1,423,855	\$ 72,000	\$ -		
<b>Total Bond</b>			<b>\$ 9,107,583</b>	<b>\$ 2,260,946</b>	<b>\$ 72,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Capital Improvement Fund Revenues</b>			<b>\$ 9,210,767</b>	<b>\$ 2,399,110</b>	<b>\$ 277,200</b>	<b>\$ 263,209</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues</b>			<b>\$ 13,917,542</b>	<b>\$ 7,383,894</b>	<b>\$ 5,284,530</b>	<b>\$ 6,356,194</b>	<b>\$ -</b>	<b>\$ -</b>

**Capital Improvement Fund Expenditures**

<b>Account Number</b>	<b>Code</b>	<b>Title</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Prop</b>	<b>2021 Approv</b>	<b>2021 Adopt</b>
<b>Capital Improvement</b>								
4024150000000000	322	REPAIRS & MAINT.	\$ -	\$ -	\$ 45,000	\$ 100,000		
4027000000000000	820	RESERVED FOR NEXT YEAR	\$ 103,183	\$ 138,163	\$ 160,200	\$ 163,209		
<b>Total Capital Improvement</b>			<b>\$ 103,183</b>	<b>\$ 138,163</b>	<b>\$ 205,200</b>	<b>\$ 263,209</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Bond</b>								
4504150628000000	460	NON-CONSUMABLE SUP.	\$ 3,284	\$ 8,957	\$ -	\$ -		
4504150628000000	520	BUILDING ACQUISITION	\$ 2,023,662	\$ 1,456,753	\$ 72,000	\$ -		
<b>Total Bond</b>			<b>\$ 2,026,946</b>	<b>\$ 1,465,710</b>	<b>\$ 72,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>No Longer Used Codes</b>								
4004150000000000	530	IMPROVE OTHER THAN BUILD	\$ -	\$ 7,977	\$ -	\$ -		CAPITAL GRANT
4504150000000000	322	REPAIRS & MAINT.	\$ -	\$ 8,444	\$ -	\$ -		BOND/OSCIM RENOVATION
4504150000000000	383	ARCHIT/ENGINEER SERVICES	\$ 128,876	\$ 48,969	\$ -	\$ -		BOND/OSCIM RENOVATION
4504150000000000	389	NON-INSTR PROF TECH SERV	\$ 16,024	\$ -	\$ -	\$ -		BOND/OSCIM RENOVATION
4504150000000000	480	COMPUTER HARDWARE	\$ -	\$ 793	\$ -	\$ -		BOND/OSCIM RENOVATION
4504150000000000	640	DUES & FEES	\$ 0	\$ -	\$ -	\$ -		BOND/OSCIM RENOVATION
4504150000000000	820	RESERVED FOR NEXT YEAR	\$ 1,423,855	\$ (7,978)	\$ -	\$ -		BOND/OSCIM RENOVATION
4504150000000050	383	ARCHIT/ENGINEER SERVICES	\$ 120,694	\$ -	\$ -	\$ -		OSCIM GRANT
4504150000000050	470	COMPUTER SOFTWARE	\$ 2,985	\$ -	\$ -	\$ -		OSCIM GRANT
4504150000000050	480	COMPUTER HARDWARE	\$ 108,138	\$ -	\$ -	\$ -		OSCIM GRANT
4504150000000050	640	DUES & FEES	\$ 13,815	\$ -	\$ -	\$ -		OSCIM GRANT
4504150258000000	383	ARCHIT/ENGINEER SERVICES	\$ -	\$ 431	\$ -	\$ -		BOND ELEMENTARY BUILD
4504150258000000	460	NON-CONSUMABLE SUP.	\$ -	\$ 329	\$ -	\$ -		BOND ELEMENTARY BUILD
4504150258000000	520	BUILDING ACQUISITION	\$ 21,930	\$ 244,345	\$ -	\$ -		BOND ELEMENTARY BUILD
4504150258000050	383	ARCHIT/ENGINEER SERVICES	\$ 70,549	\$ -	\$ -	\$ -		OSCIM ELEMENTARY BUILD
4504150258000050	460	NON-CONSUMABLE SUP.	\$ 13,367	\$ -	\$ -	\$ -		OSCIM ELEMENTARY BUILD
4504150258000050	520	BUILDING ACQUISITION	\$ 4,149,784	\$ 26,887	\$ -	\$ -		OSCIM ELEMENTARY BUILD
4504150258000050	640	DUES & FEES	\$ 4,979	\$ -	\$ -	\$ -		OSCIM ELEMENTARY BUILD
4504150628000000	383	ARCHIT/ENGINEER SERVICES	\$ -	\$ 87	\$ -	\$ -		BOND HS BUILD
4504150628000000	640	DUES & FEES	\$ 2,271	\$ 1,646	\$ -	\$ -		BOND HS BUILD
4504150628000050	383	ARCHIT/ENGINEER SERVICES	\$ 39,050	\$ 12,360	\$ -	\$ -		OSCIM HS BUILD

4504150628000050	460	NON-CONSUMABLE SUP.	\$ 21,100	\$ 360	\$ -	\$ -	OSCIM HS BUILD	
4504150628000050	520	BUILDING ACQUISITION	\$ 936,570	\$ 450,588	\$ -	\$ -	OSCIM HS BUILD	
4504150628000050	640	DUES & FEES	\$ 6,650	\$ -	\$ -	\$ -	OSCIM HS BUILD	
<b>Total No Longer Used Codes</b>			<b>\$ 7,080,637</b>	<b>\$ 795,237</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Capital Improvement Fund Expenditures</b>			<b>\$ 9,210,766</b>	<b>\$ 2,399,110</b>	<b>\$ 277,200</b>	<b>\$ 263,209</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Capital Improvement Fund Revenues</b>			<b>\$ 9,210,767</b>	<b>\$ 2,399,110</b>	<b>\$ 277,200</b>	<b>\$ 263,209</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>			<b>\$ 13,917,541</b>	<b>\$ 7,383,893</b>	<b>\$ 5,284,530</b>	<b>\$ 6,356,194</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues</b>			<b>\$ 13,917,542</b>	<b>\$ 7,383,894</b>	<b>\$ 5,284,530</b>	<b>\$ 6,356,194</b>	<b>\$ -</b>	<b>\$ -</b>