

Mapleton School District #32

Academic Excellence Through Student Achievement

**Adopted Budget
Fiscal Year 2020-2021**

Mapleton School District #32
10868 East Mapleton Road, Mapleton, OR 97453
541-268-4312
www.mapleton.k12.or.us

Adopted: June 17, 2020
Supplemental Adoption: February 17, 2021

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Introduction

What is a budget?

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

What is local budget law?

Oregon's local budget law does several specific things:

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

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

The budget process

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

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

In summary the budget process includes:

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

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

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

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	First budget committee meeting; Orientation meeting
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	Second budget committee meeting; presentation of budget message
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	Third budget committee meeting (if necessary)
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	Regular board meeting: public hearing on approved budget; adoption of budget; appropriations authorized; tax levy declared
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

Board of Directors	Term Expires	Position
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

Budget Directors	Term Expires
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.

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.

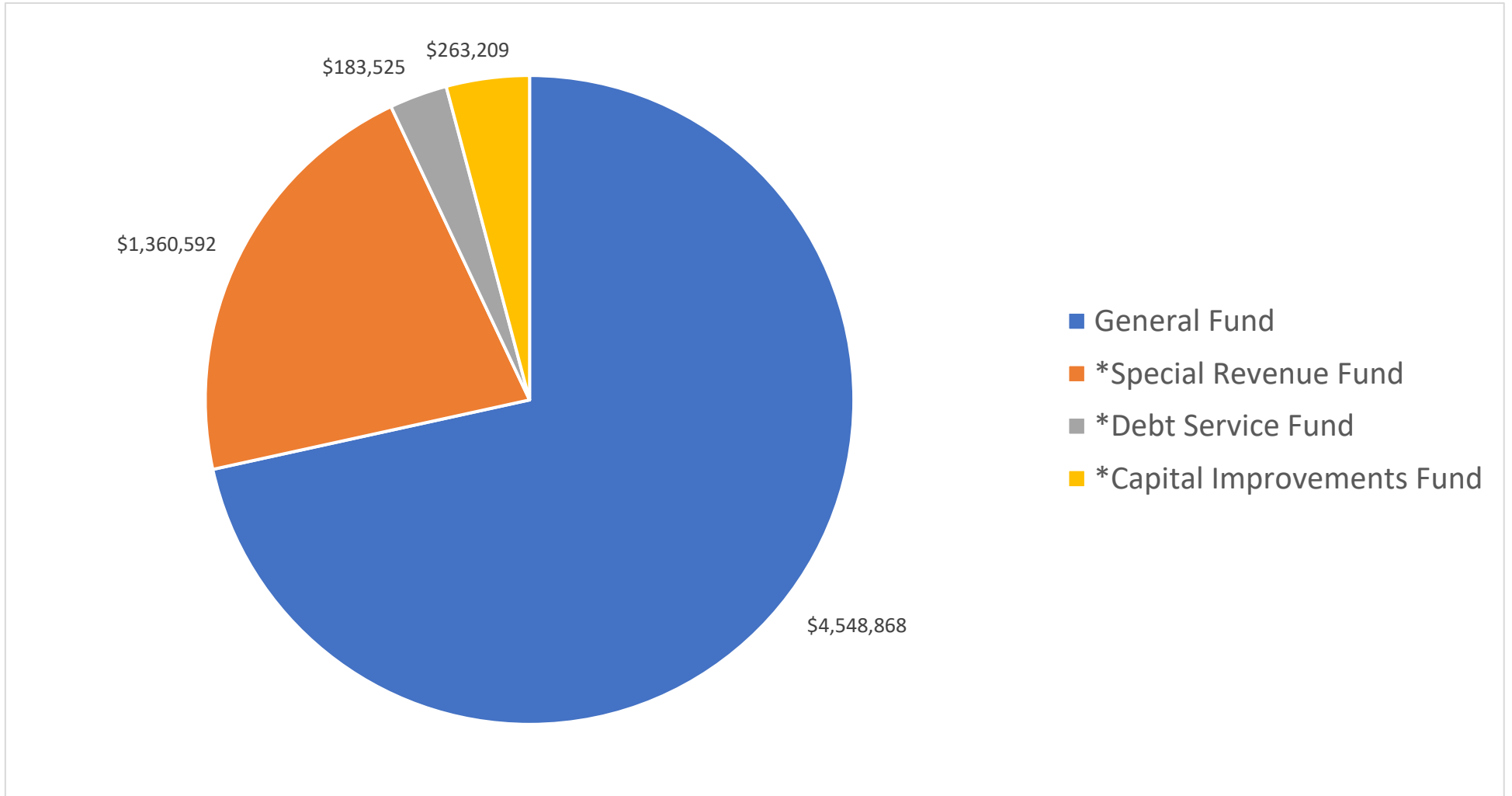
State School Fund (SSF): Oregon K-12 Public Schools are funded through a combination of local revenues and money appropriated by Legislature. The Oregon Department of Education distributes money by the Legislature through the SSF. The SSF's goal is to equalize funding across the state and achieves this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



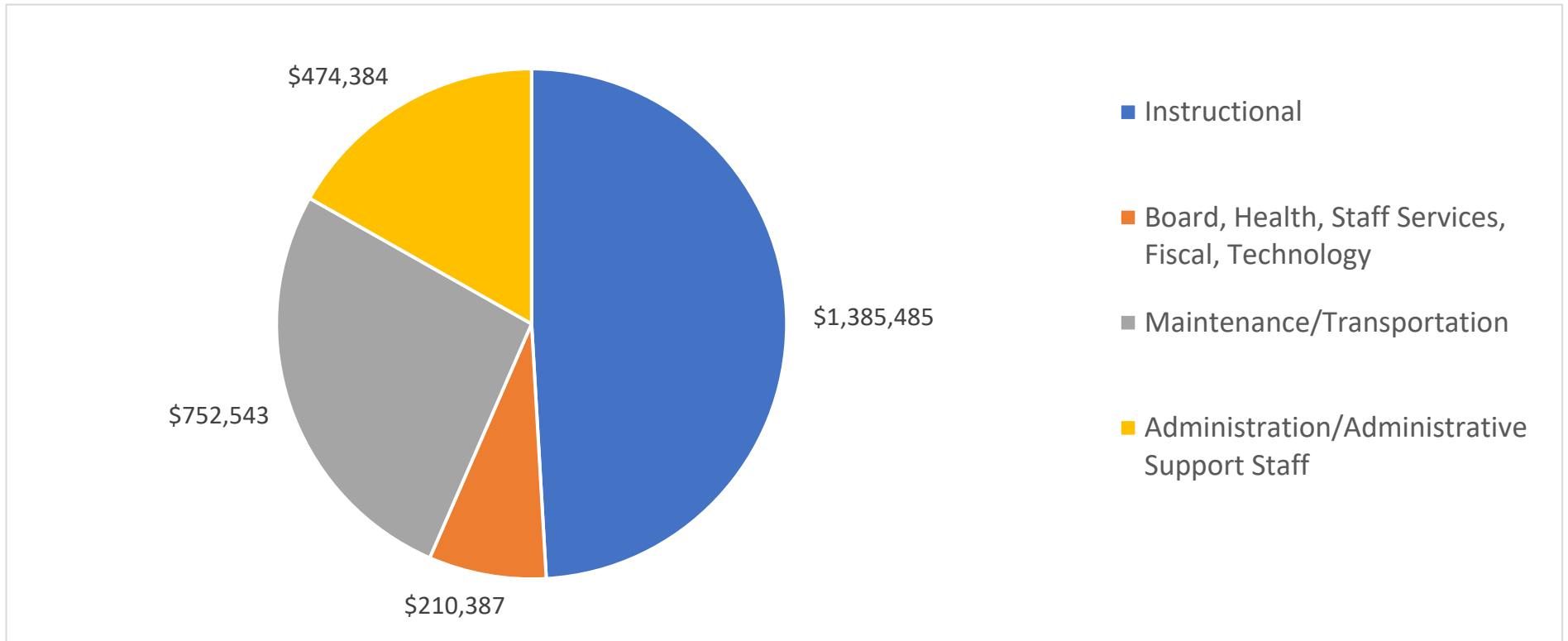
Funds Total: \$6,356,194

*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)

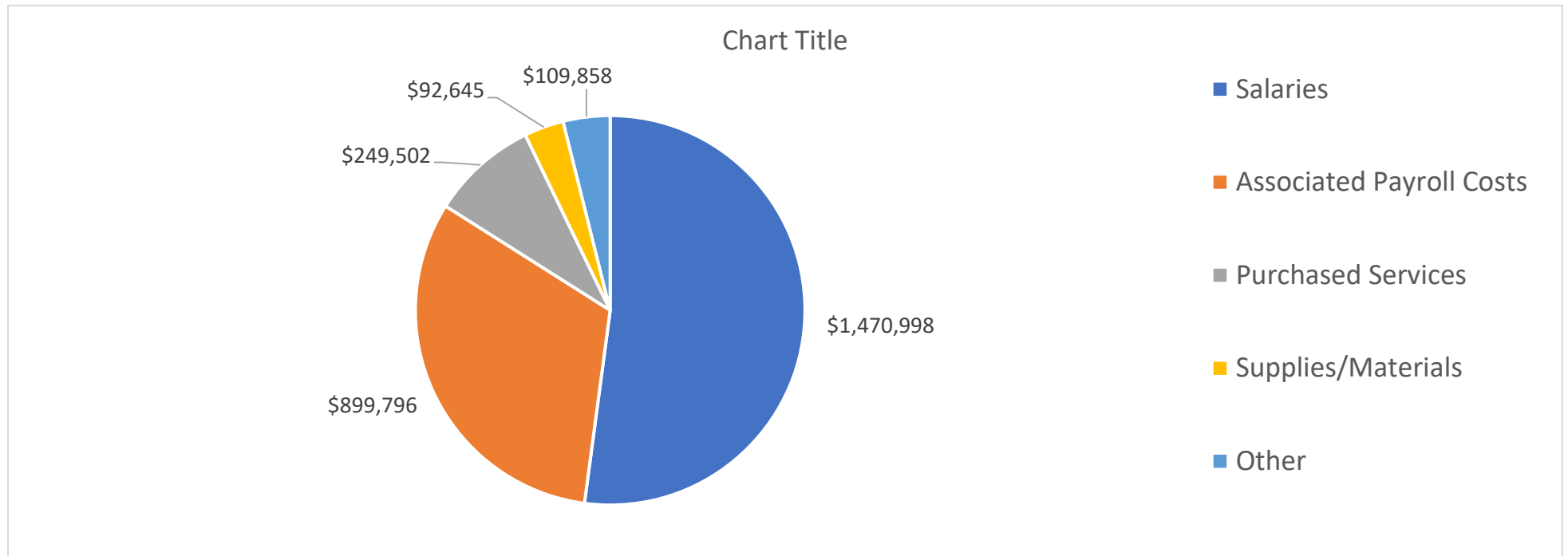
General Fund Function Detail

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

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

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

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

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

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
Sum of Local Revenue	=	\$763,989.92	Non-Reimbursable =	N/A
2020-2021 Experience Adjustment			Net Eligible Trans Expenditures =	\$250,000.00
District Average Teacher Experience	=	9.26	Transportation per ADM/ 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

Fund	Code	Title					\$	-	\$	-
Local State School Fund with Local Revenue			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt		
100	R1110	Ad Val Tax Levied By Dist	\$ (1)	\$ 63	\$ -	\$ 12	\$ 12	\$ 12		
100	R1111	Current Year's Taxes	\$ 642,871	\$ 640,779	\$ 650,076	\$ 718,297	\$ 718,297	\$ 718,297		
100	R1112	Prior Year's Taxes	\$ 9,742	\$ 25,299	\$ 14,000	\$ 12,000	\$ 12,000	\$ 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	\$ 2,000	\$ 2,000		
100	R1500	Interest on Taxes	\$ 432	\$ 551	\$ 250	\$ 400	\$ 400	\$ 400		
100	R2101	County School Fund	\$ 8,761	\$ 10,403	\$ 17,411	\$ 17,411	\$ 17,411	\$ 17,411		
100	R3101	State School Fund	\$ 1,745,019	\$ 1,538,425	\$ 1,734,645	\$ 2,029,092	\$ 2,029,092	\$ 2,029,092		
100	R3103	Common School Fund	\$ 16,525	\$ 16,543	\$ 13,578	\$ 13,870	\$ 13,870	\$ 13,870		
100	R3104	State Man. County Timber	\$ 188,592	\$ 419,043	\$ 225,000	\$ -	\$ -	\$ -		
Total State School Fund with Local Revenue			\$ 2,614,549	\$ 2,653,969	\$ 2,657,185	\$ 2,793,082	\$ 2,793,082	\$ 2,793,082		
Other Local Revenue			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt		
100	R1510	Interest on Investments	\$ 31,600	\$ 40,792	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000		
100	R1710	Admission Fees	\$ 3,745	\$ -	\$ 3,000	\$ -	\$ -	\$ -		
100	R1910	Property Rental	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800		
100	R1920	Private Source Donations	\$ 600	\$ 5,375	\$ 100	\$ 100	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Other Local Revenue			\$ 108,689	\$ 111,947	\$ 84,900	\$ 34,900	\$ 34,900	\$ 34,900		
Other Sources			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt		
100	R5400	Beginning Fund Balance	\$ 1,228,546	\$ 1,389,520	\$ 1,250,000	\$ 1,720,886	\$ 1,720,886	\$ 1,720,886		
Total Other Sources			\$ 1,228,546	\$ 1,389,520	\$ 1,250,000	\$ 1,720,886	\$ 1,720,886	\$ 1,720,886		
Total General Fund Revenues			\$ 3,951,784	\$ 4,155,436	\$ 3,992,085	\$ 4,548,868	\$ 4,548,868	\$ 4,548,868		

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

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

1001131628060000	212	PERS PICK-UP	\$	439	\$	1,156	\$	20,293	\$	20,062	\$	20,062	\$	20,062
1001131628060000	216	EMPLR. CONT. OPSRP	\$	1,272	\$	1,723	\$	60,245	\$	88,606	\$	88,606	\$	88,606
1001131628060000	220	SOCIAL SECURITY/FICA	\$	1,282	\$	1,750	\$	25,825	\$	26,096	\$	26,096	\$	26,096
1001131628060000	231	WORKERS' COMP.	\$	86	\$	125	\$	1,902	\$	1,880	\$	1,880	\$	1,880
1001131628060000	240	INSURANCE	\$	-	\$	-	\$	126,720	\$	95,549	\$	95,549	\$	95,549
1001131628060000	340	TRAVEL	\$	-	\$	439	\$	500	\$	500	\$	500	\$	500
1001131628060000	355	PRINTING AND BINDING	\$	-	\$	-	\$	-	\$	1,200	\$	1,200	\$	1,200
1001131628060000	410	SUPPLIES AND MATERIALS	\$	-	\$	396	\$	9,000	\$	7,000	\$	7,000	\$	7,000
1001131628060000	470	COMPUTER SOFTWARE	\$	-	\$	477	\$	1,000	\$	1,000	\$	1,000	\$	1,000
1001131628060000	480	COMPUTER HARDWARE	\$	-	\$	-	\$	3,000	\$	2,000	\$	2,000	\$	2,000
1001131628060000	640	DUES & FEES	\$	-	\$	150	\$	900	\$	900	\$	900	\$	900
Total Secondary Ed 7-12			\$	20,283	\$	70,368	\$	620,161	\$	585,564	\$	585,564	\$	585,564

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

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

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

Special Education				2018 Actual		2019 Actual		2020 Budget		2021 Prop		2021 Approv		2021 Adopt
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1001250000320000	111	CERTIFIED SALARIES	\$ 9,498	\$ 20,358	\$ 18,006	\$ 23,176	\$ 23,176	\$ 23,176
1001250000320000	112	CLASSIFIED SALARIES	\$ 55,537	\$ 88,848	\$ 84,640	\$ 95,721	\$ 95,721	\$ 95,721
1001250000320000	113	ADMINISTRATORS	\$ 5,516	\$ 5,681	\$ 5,908	\$ 7,753	\$ 7,753	\$ 7,753
1001250000320000	121	CERT. SUB. SALARY	\$ 2,307	\$ 203	\$ 2,700	\$ 2,353	\$ 2,353	\$ 2,353
1001250000320000	122	CLASS. SUB. SALARY	\$ 4,491	\$ 1,520	\$ 3,100	\$ 3,644	\$ 3,644	\$ 3,644
1001250000320000	130	ADDITIONAL SALARY	\$ 824	\$ 3,300	\$ -	\$ 382	\$ 382	\$ 382
1001250000320000	145	INSURANCE STIPEND	\$ 462	\$ 462	\$ 462	\$ -	\$ -	\$ -
1001250000320000	211	EMPLOYER CONTR.	\$ 4,447	\$ 9,005	\$ 11,722	\$ 15,731	\$ 15,731	\$ 15,731
1001250000320000	212	PERS PICK-UP	\$ 3,255	\$ 6,324	\$ 7,629	\$ 7,779	\$ 7,779	\$ 7,779
1001250000320000	216	EMPLR. CONT. OPSRP	\$ 8,289	\$ 15,810	\$ 23,084	\$ 21,407	\$ 21,407	\$ 21,407
1001250000320000	220	SOCIAL SECURITY/FICA	\$ 5,727	\$ 9,154	\$ 9,564	\$ 10,367	\$ 10,367	\$ 10,367
1001250000320000	231	WORKERS' COMP.	\$ 395	\$ 820	\$ 704	\$ 781	\$ 781	\$ 781
1001250000320000	240	INSURANCE	\$ 2,310	\$ 7,659	\$ 5,632	\$ 8,000	\$ 8,000	\$ 8,000
1001250000320000	245	DIST PD ANNUITY	\$ -	\$ -	\$ -	\$ 20	\$ 20	\$ 20
1001250000320000	313	STUDENT SERVICES	\$ 131,092	\$ -	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000
1001250000320000	340	TRAVEL	\$ -	\$ 253	\$ -	\$ 250	\$ 250	\$ 250
1001250000320000	380	NON-INSTR PROF SERV	\$ 1,305	\$ 803	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
1001250000320000	410	SUPPLIES AND MATERIALS	\$ 138	\$ 908	\$ 500	\$ 500	\$ 500	\$ 500
1001250000320000	420	TEXTBOOKS	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
1001250000320000	460	NON-CONSUMABLE SUP.	\$ -	\$ 20	\$ 500	\$ 500	\$ 500	\$ 500
1001250000320000	470	COMPUTER SOFTWARE	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
1001250000320000	640	DUES & FEES	\$ -	\$ 200	\$ 500	\$ 500	\$ 500	\$ 500
Total Special Education			\$ 235,595	\$ 171,327	\$ 234,751	\$ 259,466	\$ 259,466	\$ 259,466

HS Alt Education Online

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

General Athletics

2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
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1001132628230000	130	ADDITIONAL SALARY	\$	6,051	\$	6,051	\$	10,551	\$	10,551	\$	10,551	\$	10,551
1001132628230000	211	EMPLOYER CONTR.	\$	826	\$	31	\$	-	\$	-	\$	-	\$	-
1001132628230000	212	PERS PICK-UP	\$	343	\$	361	\$	675	\$	675	\$	675	\$	675
1001132628230000	216	EMPLR. CONT. OPSRP	\$	587	\$	1,292	\$	2,638	\$	2,638	\$	2,638	\$	2,638
1001132628230000	220	SOCIAL SECURITY/FICA	\$	457	\$	462	\$	807	\$	807	\$	807	\$	807
1001132628230000	231	WORKERS' COMP.	\$	30	\$	33	\$	59	\$	59	\$	59	\$	59
1001132628230000	318	PROF & IMP COSTS NON-INST	\$	-	\$	835	\$	700	\$	700	\$	700	\$	700
1001132628230000	327	WATER AND SEWAGE	\$	501	\$	1,770	\$	1,200	\$	1,200	\$	1,200	\$	1,200
1001132628230000	340	TRAVEL	\$	438	\$	1,110	\$	1,000	\$	1,000	\$	1,000	\$	1,000
1001132628230000	410	SUPPLIES AND MATERIALS	\$	212	\$	240	\$	500	\$	500	\$	500	\$	500
1001132628230000	460	NON-CONSUMABLE SUP.	\$	-	\$	182	\$	5,500	\$	5,500	\$	5,500	\$	5,500
1001132628230000	470	COMPUTER SOFTWARE	\$	-	\$	179	\$	2,000	\$	2,000	\$	2,000	\$	2,000
1001132628230000	640	DUES & FEES	\$	1,700	\$	1,155	\$	3,000	\$	3,000	\$	3,000	\$	3,000
1001132628230000	654	STUDENT INSURANCE PREM	\$	-	\$	-	\$	300	\$	300	\$	300	\$	300
Total General Athletics			\$	11,145	\$	13,702	\$	28,930	\$	28,930	\$	28,930	\$	28,930

MS Volleyball

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

HS Volleyball

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

1001132628230100	410	SUPPLIES AND MATERIALS	\$ 257	\$ 306	\$ 250	\$ 250	\$ 250	\$ 250
Total HS Volleyball			\$ 6,634	\$ 8,414	\$ 9,091	\$ 9,091	\$ 9,091	\$ 9,091

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

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

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

HS Boys Basketball			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
1001132628230300	130	ADDITIONAL SALARY	\$ 4,667	\$ 4,667	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900
1001132628230300	212	PERS PICK-UP	\$ -	\$ -	\$ 314	\$ 314	\$ 314	\$ 314
1001132628230300	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 1,225	\$ 1,225	\$ 1,225	\$ 1,225
1001132628230300	220	SOCIAL SECURITY/FICA	\$ 357	\$ 357	\$ 375	\$ 375	\$ 375	\$ 375
1001132628230300	231	WORKERS' COMP.	\$ 24	\$ 24	\$ 28	\$ 28	\$ 28	\$ 28
1001132628230300	380	NON-INSTR PROF SERV	\$ 1,885	\$ 1,915	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
1001132628230300	410	SUPPLIES AND MATERIALS	\$ 280	\$ 140	\$ 200	\$ 200	\$ 200	\$ 200
Total HS Boys Basketball			\$ 7,212	\$ 7,103	\$ 8,942	\$ 8,942	\$ 8,942	\$ 8,942

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

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

MS Track			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
1001122378230600	130	ADDITIONAL SALARY	\$ 2,321	\$ 2,541	\$ 2,744	\$ 2,744	\$ 2,744	\$ 2,744
1001122378230600	212	PERS PICK-UP	\$ 80	\$ 152	\$ 176	\$ 176	\$ 176	\$ 176
1001122378230600	216	EMPLR. CONT. OPSRP	\$ 292	\$ 215	\$ 686	\$ 686	\$ 686	\$ 686

1001122378230600	220	SOCIAL SECURITY/FICA	\$ 167	\$ 193	\$ 210	\$ 210	\$ 210	\$ 210
1001122378230600	231	WORKERS' COMP.	\$ 12	\$ 13	\$ 15	\$ 15	\$ 15	\$ 15
1001122378230600	410	SUPPLIES AND MATERIALS	\$ -	\$ 1,220	\$ 50	\$ 50	\$ 50	\$ 50
Total MS Track			\$ 2,871	\$ 4,335	\$ 3,881	\$ 3,881	\$ 3,881	\$ 3,881

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

No longer used codes			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
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
Total No Longer Used Codes			\$ 482,809	\$ 483,550	\$ -	\$ -	\$ -
Total General Fund Function 1000			\$ 1,231,011	\$ 1,274,974	\$ 1,464,212	\$ 1,385,485	\$ 1,385,485
							\$ 1,385,485

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

Account Number	Code	Title	2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
District Counselor								
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total District Counselor			\$ -	\$ -	\$ 38,418	\$ -	\$ -	\$ -
District Health Services								
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	\$ -	\$ -	\$ -
Total District Health Services			\$ 513	\$ 339	\$ 712	\$ -	\$ -	\$ -
Elementary Health Services								
1002130258000000	380	NON-INSTR PROF SERV	\$ 1,463	\$ 601	\$ 1,500	\$ 1,750	\$ 1,750	\$ 1,750
1002130258000000	410	SUPPLIES AND MATERIALS	\$ 230	\$ 1,469	\$ 500	\$ 750	\$ 750	\$ 750
Total Elementary Health Services			\$ 1,693	\$ 2,070	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
High School Health Services								
1002130628000000	380	NON-INSTR PROF SERV	\$ -	\$ 1,513	\$ 1,500	\$ 1,750	\$ 1,750	\$ 1,750
1002130628000000	410	SUPPLIES AND MATERIALS	\$ 135	\$ 46	\$ 300	\$ 750	\$ 750	\$ 750
Total High School Health Services			\$ 135	\$ 1,558	\$ 1,800	\$ 2,500	\$ 2,500	\$ 2,500

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

Instructional Staff Development			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
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	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff Development			\$ 8,329	\$ 3,453	\$ 6,885	\$ -	\$ -	\$ -

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

Office of Superintendent			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
1002321008000000	113	ADMINISTRATORS	\$ 61,194	\$ 66,499	\$ 66,021	\$ 68,002	\$ 68,002	\$ 68,002
1002321008000000	140	TRAVEL STIPEND	\$ 3,000	\$ 3,000	\$ 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	\$ 21,693	\$ 21,693
1002321008000000	212	PERS PICK-UP	\$ 4,085	\$ 4,407	\$ 4,225	\$ 4,352	\$ 4,352	\$ 4,352
1002321008000000	220	SOCIAL SECURITY/FICA	\$ 5,188	\$ 5,598	\$ 5,051	\$ 5,203	\$ 5,203	\$ 5,203

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

Elementary Principal

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

High School Principal

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

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

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

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

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

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

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

SPED Transportation

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

Staff Recruitment

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

Technology

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

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

No Longer Used Codes

				2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt		
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
Total No Longer Used Codes			\$	113,471	\$	153,214	\$	1,095	\$	-	\$ - \$ -
Total General Fund Function 2000 Expenditures			\$	1,286,253	\$	1,296,316	\$	1,339,932	\$	1,987,314	\$ 1,987,314 \$ 1,987,314

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

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

Fund	Code	Title	2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
General Grant Funds								
200	R1920	DONATION PRIVATE SERVICES	\$ -	\$ 8,250	\$ -	\$ -	\$ -	\$ -
200	R2200	RESTRICTED REV (YTP/NIKE)	\$ 16,255	\$ 19,670	\$ 17,366	\$ 24,866	\$ 24,866	\$ 24,866
200	R3299	RESTRICTED REV GEER	\$ -	\$ 34,077	\$ -	\$ 2,000	\$ 2,000	\$ 105,000
200	R4500	ESSER	\$ 4,677	\$ -	\$ -	\$ 57,000	\$ 57,000	\$ 287,426
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	\$ 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	\$ 17,247	\$ 17,247
206	R4508	IDEA GRANT	\$ 49,532	\$ 46,349	\$ 55,000	\$ 50,000	\$ 50,000	\$ 50,000
210	R4501	TITLE I	\$ 87,799	\$ 84,182	\$ 75,668	\$ 69,000	\$ 69,000	\$ 69,000
200	R5200	INTERFUND TRANSFER	\$ -	\$ 15,886	\$ -	\$ 21,294	\$ 21,294	\$ 21,294
200	R5400	RESOURCES-BEG. FUND BAL.	\$ 18,681	\$ (25,246)	\$ -	\$ -	\$ -	\$ -
Total General Grant Funds			\$ 197,280	\$ 222,891	\$ 181,391	\$ 254,907	\$ 254,907	\$ 588,333
Transportation Fund			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
207	R1510	INTEREST ON INVESTMENTS	\$ 1,102	\$ 1,664	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
207	R3105	STATE SCHOOL TRANSP DEPR	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 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	\$ 109,732	\$ 109,732
Total Transportation Fund			\$ 124,324	\$ 119,640	\$ 111,700	\$ 155,932	\$ 155,932	\$ 155,932
Textbook Fund			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
209	R1920	TEXTBOOK FUND	\$ -	\$ 34	\$ -	\$ -	\$ -	\$ -
209	R5200	INTERFUND TRANSFERS	\$ 20,000	\$ 20,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000
209	R5400	RESOURCES-BEG. FUND BAL.	\$ 2,695	\$ 10,746	\$ 10,000	\$ 13,322	\$ 13,322	\$ 13,322
Total Textbook Fund			\$ 22,695	\$ 30,780	\$ 40,000	\$ 38,322	\$ 38,322	\$ 38,322
PERS Coverage Fund			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
213	R5200	INTERFUND TRANSFERS	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
213	R5400	RESOURCES-BEG. FUND BAL.	\$ -	\$ -	\$ -	\$ 118,000	\$ 118,000	\$ 118,000

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

275	R4506	NSLP LUNCH	\$ 57,807	\$ 57,215	\$ 58,000	\$ 58,000	\$ 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	\$ 6,000	\$ 6,000
275	R5200	INTERFUND TRANSFERS	\$ -	\$ -	\$ 12,302	\$ 16,325	\$ 16,325	\$ 16,325
275	R5400	RESOURCES-BEG. FUND BAL.	\$ 4,006	\$ 3,170	\$ -	\$ -	\$ -	\$ -
Total Food Programs Fund			\$ 110,831	\$ 126,362	\$ 119,506	\$ 123,529	\$ 123,529	\$ 123,529
Student Body Funds			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
280	R1990	MISC	\$ 40,022	\$ 45,962	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
280	R5400	RESOURCES-BEG. FUND BAL.	\$ 70,045	\$ 78,213	\$ 65,000	\$ 81,034	\$ 81,034	\$ 81,034
Total Student Body Funds			\$ 110,067	\$ 124,175	\$ 100,000	\$ 116,034	\$ 116,034	\$ 116,034
Total Special Revenue Funds Revenues			\$ 575,549	\$ 646,032	\$ 830,245	\$ 1,360,592	\$ 1,360,592	\$ 1,694,018

Special Revenue Funds Expenditures

Account Number	Code	Title	2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
Miscellaneous Mini Grants								
YTP Grant								
2001131628270000	112	CLASSIFIED SALARIES	\$ 17,753	\$ 13,453	\$ 11,650	\$ 12,349	\$ 12,349	\$ 12,349
2001131628270000	130	ADDITIONAL SALARY	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ -
2001131628270000	212	PERS PICK-UP	\$ 996	\$ 764	\$ 746	\$ 791	\$ 791	\$ 791
2001131628270000	216	EMPLR. CONT. OPSRP	\$ 3,630	\$ 2,785	\$ 2,913	\$ 3,088	\$ 3,088	\$ 3,088
2001131628270000	220	SOCIAL SECURITY/FICA	\$ 1,358	\$ 1,032	\$ 891	\$ 944	\$ 944	\$ 944
2001131628270000	231	WORKERS' COMP.	\$ 98	\$ 74	\$ 66	\$ 70	\$ 70	\$ 70
2001131628270000	340	TRAVEL	\$ 1,239	\$ 705	\$ 500	\$ 500	\$ 500	\$ 500
2001131628270000	410	SUPPLIES AND MATERIALS	\$ -	\$ 362	\$ 100	\$ 100	\$ 100	\$ 100
2001131628270000	640	DUES & FEES	\$ 600	\$ 450	\$ 500	\$ 500	\$ 500	\$ 500
Aspire								
2002110008000000	340	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2002110008000000	450	FOOD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CARES ACT (ESSER)								
2002240000000000	112	CLASSIFIED SALARIES	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 60,000
2002240000000000	130	ADDITIONAL SALARY	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 30,000
2002240000000000	211	EMPLOYER CONTR.	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
2002240000000000	212	PERS PICK-UP	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 9,000
2002240000000000	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 26,000
2002240000000000	220	SOCIAL SECURITY/FICA	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 8,000
2002240000000000	231	WORKERS' COMP.	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,500
2002240000000000	311	INSTRUCTION SERVICES	\$ 4,677	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 10,000
2002240000000000	351	TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
2002240000000000	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 30,000
2002240000000000	470	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
2002240000000000	480	HARDWARE						\$ 54,926
2002240000000000	530	BUILDING IMPROVEMENTS						\$ 30,000
GEER Comprehensive Distance Learning								
2002240008000000	112	CLASSIFIED SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
2002240008000000	130	ADDITIONAL SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2002240008000000	211	EMPLOYER CONTR.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2002240008000000	212	PERS PICK-UP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2002240008000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2002240008000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2002240008000000	231	WORKERS' COMP.	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2002240008000000	311	INSTRUCTION SERVICES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2002240008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2002240008000000	470	SOFTWARE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2002240008000000	480	HARDWARE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	30,000

Teacher Improvement (AVID/NIKE)

2002240000318000	310	PROF & TECHNICAL SERVICES	\$	-	\$	7,425	\$	-	\$	6,000	\$	6,000	\$	6,000
2002240000318000	340	TRAVEL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2002240000318000	380	NON-INSTR PROF SERV	\$	-	\$	432	\$	-	\$	-	\$	-	\$	-
2002240000318000	640	DUES & FEES	\$	-	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500

SPED Performance Review

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	\$	-	\$	-	\$	-

IDEA Enhancement

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	\$	-	\$	-	\$	-

Farm to School Local Procurement

2003110098000000	450	FOOD	\$	-	\$	-	\$	-	\$	2,000	\$	2,000	\$	-
Total Miscellaneous Mini Grants			\$	33,070	\$	30,256	\$	19,976	\$	84,842	\$	84,842	\$	418,268

Other Federal Government Grants

Small Rural Schools Grant

				2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt					
2042220000000000	112	CLASSIFIED SALARIES	\$	9,963	\$	7,240	\$	10,211	\$	10,824	\$	10,824	\$	10,824
2042220000000000	212	PERS PICK-UP	\$	577	\$	411	\$	566	\$	600	\$	600	\$	600
2042220000000000	216	EMPLR. CONT. OPSRP	\$	2,102	\$	1,498	\$	1,889	\$	2,002	\$	2,002	\$	2,002

2042220000000000	220	SOCIAL SECURITY/FICA	\$	801	\$	554	\$	781	\$	828	\$	828	\$	828
2042220000000000	231	WORKERS' COMP.	\$	55	\$	40	\$	53	\$	56	\$	56	\$	56
2042220000000000	340	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2042220000000000	480	WORKERS' COMP.	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Title IIA/V Reap/Flex														
2051299000000000	112	CLASSIFIED SALARIES	\$	1,087	\$	-	\$	-	\$	10,824	\$	10,824	\$	10,824
2051299000000000	212	PERS PICK-UP	\$	65	\$	-	\$	-	\$	600	\$	600	\$	600
2051299000000000	216	EMPLR. CONT. OPSRP	\$	238	\$	-	\$	-	\$	2,002	\$	2,002	\$	2,002
2051299000000000	220	SOCIAL SECURITY/FICA	\$	83	\$	-	\$	-	\$	828	\$	828	\$	828
2051299000000000	231	WORKERS' COMP.	\$	6	\$	-	\$	-	\$	56	\$	56	\$	56
2051299000000000	322	REPAIRS & MAINT.	\$	-	\$	3,678	\$	-	\$	-	\$	-	\$	-
2051299000000000	340	TRAVEL	\$	-	\$	8,523	\$	15,247	\$	1,000	\$	1,000	\$	1,000
2051299000000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	2,000	\$	1,000	\$	1,000	\$	1,000
2051299000000000	460	NON-CONSUMABLE SUP.	\$	-	\$	540	\$	-	\$	-	\$	-	\$	-
2051299000000000	480	COMPUTER HARDWARE	\$	-	\$	7,617	\$	-	\$	-	\$	-	\$	-
2051299000000000	640	DUES & FEES	\$	3,006	\$	3,431	\$	-	\$	937	\$	937	\$	937
IDEA Grant														
2061250000320000	111	CERTIFIED SALARIES	\$	34,422	\$	25,219	\$	32,083	\$	34,008	\$	34,008	\$	34,008
2061250000320000	112	CLASSIFIED SALARIES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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	\$	2,176	\$	2,176
2061250000320000	216	EMPLR. CONT. OPSRP	\$	9,101	\$	5,815	\$	8,021	\$	8,502	\$	8,502	\$	8,502
2061250000320000	220	SOCIAL SECURITY/FICA	\$	3,098	\$	1,974	\$	2,455	\$	2,602	\$	2,602	\$	2,602
2061250000320000	231	WORKERS' COMP.	\$	202	\$	138	\$	181	\$	192	\$	192	\$	192
2061250000320000	240	INSURANCE	\$	94	\$	10,338	\$	10,207	\$	10,819	\$	10,819	\$	10,819
Title I														
2101272000000000	111	CERTIFIED SALARIES	\$	40,705	\$	29,112	\$	32,974	\$	34,952	\$	34,952	\$	34,952
2101272000000000	112	CLASSIFIED SALARIES	\$	22,842	\$	19,834	\$	12,530	\$	13,282	\$	13,282	\$	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	\$	3,087	\$	3,087
2101272000000000	216	EMPLR. CONT. OPSRP	\$	13,883	\$	9,836	\$	11,376	\$	12,059	\$	12,059	\$	12,059
2101272000000000	220	SOCIAL SECURITY/FICA	\$	5,637	\$	3,531	\$	3,481	\$	3,690	\$	3,690	\$	3,690
2101272000000000	231	WORKERS' COMP.	\$	379	\$	256	\$	257	\$	272	\$	272	\$	272
2101272000000000	240	INSURANCE	\$	12,978	\$	9,070	\$	12,138	\$	12,866	\$	12,866	\$	12,866
2101272000000000	311	INSTRUCTION SERVICES	\$	2,126	\$	-	\$	-	\$	-	\$	-	\$	-
2101272000000000	410	SUPPLIES AND MATERIALS	\$	-	\$	1,034	\$	-	\$	-	\$	-	\$	-
2101272000000000	640	DUES & FEES	\$	350	\$	275	\$	-	\$	-	\$	-	\$	-
Total Other Federal Grants			\$	187,478	\$	164,062	\$	161,415	\$	170,065	\$	170,065	\$	170,065

Student Investment Account

				2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
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Friday School

2511271008000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	12,274	\$	12,274	\$	12,274
2511271008000000	212	PERS PICK-UP	\$	-	\$	-	\$	736	\$	736	\$	736
2511271008000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	3,989	\$	3,989	\$	3,989
2511271008000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	767	\$	767	\$	767
2511271008000000	231	WORKERS' COMP.	\$	-	\$	-	\$	734	\$	734	\$	734
2511271008000000	332	NON-REIMBURSABLE STUDENT	\$	-	\$	-	\$	17,000	\$	17,000	\$	17,000
2511271008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000
2511271008000000	450	FOOD	\$	-	\$	-	\$	6,000	\$	6,000	\$	6,000

Counseling

2512120008000000	111	CERTIFIED SALARIES	\$	-	\$	-	\$	19,770	\$	19,770	\$	19,770
2512120008000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	1,021	\$	1,021	\$	1,021
2512120008000000	145	INSURANCE STIPEND	\$	-	\$	-	\$	-	\$	-	\$	-
2512120008000000	212	PERS PICK-UP	\$	-	\$	-	\$	1,247	\$	1,247	\$	1,247
2512120008000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	6,757	\$	6,757	\$	6,757
2512120008000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	1,299	\$	1,299	\$	1,299
2512120008000000	231	WORKERS' COMP.	\$	-	\$	-	\$	106	\$	106	\$	106
2512120008000000	240	INSURANCE	\$	-	\$	-	\$	8,800	\$	8,800	\$	8,800
2512120008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
2511271008000000	640	DUES & FEES	\$	-	\$	-	\$	3,000	\$	3,000	\$	3,000

Facilities

2512540008000000	530	BUILDING IMPROVEMENTS	\$	-	\$	-	\$	-	\$	60,000	\$	60,000	\$	60,000
Early Education														
2511113258000000	111	CERTIFIED SALARIES	\$	-	\$	-	\$	-	\$	31,000	\$	31,000	\$	31,000
2511113258000000	112	CLASSIFIED SALARIES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2511113258000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2511113258000000	212	PERS PICK-UP	\$	-	\$	-	\$	-	\$	1,860	\$	1,860	\$	1,860
2511113258000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	-	\$	9,455	\$	9,455	\$	9,455
2511113258000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	1,937	\$	1,937	\$	1,937
2511113258000000	231	WORKERS' COMP.	\$	-	\$	-	\$	-	\$	161	\$	161	\$	161
2511113258000000	240	INSURANCE	\$	-	\$	-	\$	-	\$	13,337	\$	13,337	\$	13,337
2511113258000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	250	\$	250	\$	250
Total Student Investment Account			\$	-	\$	-	\$	-	\$	204,000	\$	204,000	\$	204,000

M98 and Perkins			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt				
2251131628050000	111	CERTIFIED SALARIES	\$	-	\$	-	\$	44,112	\$	44,112	\$	44,112
2251131628050000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	1,005	\$	1,005	\$	1,005
2251131628050000	145	INSURANCE STIPEND	\$	-	\$	-	\$	-	\$	-	\$	-
2251131628050000	212	PERS PICK-UP	\$	-	\$	-	\$	2,341	\$	2,341	\$	2,341
2251131628050000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	10,369	\$	10,369	\$	10,369
2251131628050000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	3,364	\$	3,364	\$	3,364
2251131628050000	231	WORKERS' COMP.	\$	-	\$	-	\$	244	\$	244	\$	244
2251131628050000	240	INSURANCE	\$	-	\$	-	\$	6,409	\$	6,409	\$	6,409
2251131628050000	340	TRAVEL	\$	-	\$	-	\$	515	\$	515	\$	515
2251131628050000	470	COMPUTER SOFTWARE	\$	-	\$	-	\$	4,641	\$	4,641	\$	4,641
2251131628050000	640	DUES & FEES	\$	-	\$	-	\$	3,000	\$	3,000	\$	3,000
Total M98 and Perkins			\$	-	\$	-	\$	76,000	\$	76,000	\$	76,000

Preschool			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt				
2601140258000000	111	CERTIFIED SALARIES	\$	-	\$	35,000	\$	37,100	\$	37,100	\$	37,100
2601140258000000	112	CLASSIFIED SALARIES	\$	-	\$	33,767	\$	35,793	\$	35,793	\$	35,793
2601140258000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	-	\$	-
2601140258000000	212	PERS PICK-UP	\$	-	\$	4,401	\$	4,665	\$	4,665	\$	4,665
2601140258000000	216	EMPLR. CONT. OPSRP	\$	-	\$	17,192	\$	18,224	\$	18,224	\$	18,224
2601140258000000	220	SOCIAL SECURITY/FICA	\$	-	\$	5,261	\$	5,577	\$	5,577	\$	5,577

2601140258000000	231	WORKERS' COMP.	\$	-	\$	-	\$	387	\$	410	\$	410	\$	410
2601140258000000	240	INSURANCE	\$	-	\$	-	\$	15,840	\$	17,600	\$	17,600	\$	17,600
2601140258000000	332	NON-REIMBURSABLE STUDENT	\$	-	\$	-	\$	24,800	\$	24,800	\$	24,800	\$	24,800
2601140258000000	340	TRAVEL	\$	-	\$	-	\$	-	\$	200	\$	200	\$	200
2601140258000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	500	\$	2,000	\$	2,000	\$	2,000
2601140258000000	450	FOOD	\$	-	\$	-	\$	15,500	\$	-	\$	-	\$	-
2601140258000000	640	DUES & FEES	\$	-	\$	2,475	\$	-	\$	2,500	\$	2,500	\$	2,500
2607000258000000	820	RESERVED FOR NEXT YEAR	\$	5,586	\$	17,561	\$	-	\$	-	\$	-	\$	-
Total Preschool			\$	5,586	\$	20,036	\$	152,648	\$	148,868	\$	148,868	\$	148,868

Transportation				2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt					
2072554000000000	324	RENTALS	\$	48,744	\$	22,443	\$	23,000	\$	23,000	\$	23,000	\$	23,000
2077000000000000	820	RESERVED FOR NEXT YEAR	\$	75,580	\$	97,197	\$	88,700	\$	132,932	\$	132,932	\$	132,932
Total Transportation			\$	124,324	\$	119,640	\$	111,700	\$	155,932	\$	155,932	\$	155,932

Textbooks				2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt					
2092210000000000	420	TEXTBOOKS	\$	11,949	\$	12,556	\$	15,000	\$	5,000	\$	5,000	\$	5,000
2097000000000000	820	RESERVED FOR NEXT YEAR	\$	10,746	\$	18,224	\$	25,000	\$	33,322	\$	33,322	\$	33,322
Total Textbooks			\$	22,695	\$	30,780	\$	40,000	\$	38,322	\$	38,322	\$	38,322

Food Services				2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt					
2753110098000000	112	CLASSIFIED SALARIES	\$	35,101	\$	38,725	\$	42,233	\$	44,767	\$	44,767	\$	44,767
2753110098000000	122	CLASS. SUB. SALARY	\$	440	\$	732	\$	1,400	\$	1,484	\$	1,484	\$	1,484
2753110098000000	130	ADDITIONAL SALARY	\$	161	\$	-	\$	-	\$	-	\$	-	\$	-
2753110098000000	211	EMPLOYER CONTR.	\$	7,373	\$	9,146	\$	4,223	\$	4,476	\$	4,476	\$	4,476
2753110098000000	212	PERS PICK-UP	\$	2,084	\$	2,325	\$	2,703	\$	2,865	\$	2,865	\$	2,865
2753110098000000	216	EMPLR. CONT. OPSRP	\$	1,668	\$	1,123	\$	8,024	\$	8,505	\$	8,505	\$	8,505
2753110098000000	220	SOCIAL SECURITY/FICA	\$	2,731	\$	3,018	\$	3,231	\$	3,425	\$	3,425	\$	3,425
2753110098000000	231	WORKERS' COMP.	\$	1,195	\$	1,378	\$	238	\$	252	\$	252	\$	252
2753110098000000	322	REPAIRS & MAINT.	\$	-	\$	-	\$	500	\$	500	\$	500	\$	500
2753110098000000	340	TRAVEL	\$	100	\$	-	\$	-	\$	-	\$	-	\$	-
2753110098000000	410	SUPPLIES AND MATERIALS	\$	1,113	\$	1,788	\$	500	\$	500	\$	500	\$	500
2753110098000000	450	FOOD	\$	48,116	\$	52,338	\$	51,000	\$	51,000	\$	51,000	\$	51,000
2753110098000000	460	NON-CONSUMABLE SUP.	\$	2,511	\$	226	\$	500	\$	500	\$	500	\$	500

2753110098000000	542	REPLACE EQUIP	\$	-	\$	4,957	\$	-	\$	-	\$	-	\$	-
2753110098000000	640	DUES & FEES	\$	797	\$	1,174	\$	1,200	\$	1,500	\$	1,500	\$	1,500
2757000098000000	820	RESERVED FOR NEXT YEAR	\$	3,170	\$	-	\$	-	\$	-	\$	-	\$	-

Fresh Fruit and Vegetables

2753110098000900	112	CLASSIFIED SALARIES	\$	1,106	\$	696	\$	748	\$	748	\$	748	\$	748
2753110098000900	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2753110098000900	211	EMPLOYER CONTR.	\$	15	\$	-	\$	-	\$	-	\$	-	\$	-
2753110098000900	212	PERS PICK-UP	\$	66	\$	42	\$	48	\$	48	\$	48	\$	48
2753110098000900	216	EMPLR. CONT. OPSRP	\$	229	\$	152	\$	187	\$	187	\$	187	\$	187
2753110098000900	220	SOCIAL SECURITY/FICA	\$	85	\$	53	\$	57	\$	57	\$	57	\$	57
2753110098000900	231	WORKERS' COMP.	\$	37	\$	24	\$	4	\$	4	\$	4	\$	4
2753110098000900	450	FOOD	\$	2,731	\$	3,510	\$	2,710	\$	2,710	\$	2,710	\$	2,710
Total Fresh Fruit and Vegetables			\$	110,830	\$	121,408	\$	119,506	\$	123,529	\$	123,529	\$	123,529

PERS Coverage Fund

				2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt					
2132524000000000	211	EMPLOYER CONTR.	\$	-	\$	-	\$	20,000	\$	20,000	\$	20,000	\$	20,000
2132524000000000	212	PERS PICK-UP	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000	\$	1,000
2132524000000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000	\$	1,000
2137000000000000	820	RESERVED FOR NEXT YEAR	\$	-	\$	-	\$	103,000	\$	221,000	\$	221,000	\$	221,000
Total PERS Coverage Fund			\$	-	\$	-	\$	125,000	\$	243,000	\$	243,000	\$	243,000

Student Body

				2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt					
2801113258000000	410	SUPPLIES AND MATERIALS	\$	5,798	\$	13,595	\$	8,000	\$	8,000	\$	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	\$	26,000	\$	26,000
2807000628000000	820	RESERVED FOR NEXT YEAR	\$	78,213	\$	80,034	\$	66,000	\$	82,034	\$	82,034	\$	82,034
Total Student Body			\$	110,067	\$	124,176	\$	100,000	\$	116,034	\$	116,034	\$	116,034

No Longer Used Codes

				2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt		
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
2007000000000000	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
2177000000000701	820	RESERVED FOR NEXT YEAR	\$	(7,185)	\$	-	\$	-	\$	-	MENTOR GRANT
Total No Longer Used Codes			\$	(18,501)	\$	35,675	\$	-	\$	-	\$ - \$ -
Total Special Revenue Funds Expenditures			\$	575,549	\$	646,032	\$	830,245	\$	1,360,592	\$ 1,360,592 \$ 1,694,018
Total Special Revenue Funds Revenues			\$	575,549	\$	646,032	\$	830,245	\$	1,360,592	\$ 1,360,592 \$ 1,694,018

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	\$ 21,832	\$ 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	\$ 3,730,000	\$ 3,730,000

Debt Service Fund Revenues			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
Fund	Code	Title						
300	R1111	CURRENT YEAR'S TAXES	\$ 172,728	\$ 169,852	\$ 169,000	\$ 176,706	\$ 176,706	\$ 176,706
300	R1112	PRIOR YEAR'S TAXES	\$ 1,564	\$ 1,829	\$ 1,500	\$ 1,500	\$ 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	\$ 5,319	\$ 5,319
Total Debt Service Fund Revenues			\$ 179,443	\$ 183,316	\$ 185,000	\$ 183,525	\$ 183,525	\$ 183,525

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

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
Capital Improvement								
400	R4300	RESTRICTED REV FR FED GOV	\$ -	\$ 7,977	\$ -	\$ -	\$ -	\$ -
402	R1510	INTEREST ON INVESTMENTS	\$ 1,326	\$ 2,003	\$ 1,200	\$ 1,200	\$ 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	\$ 262,009	\$ 262,009
Total Capital Improvement			\$ 103,183	\$ 138,163	\$ 205,200	\$ 263,209	\$ 263,209	\$ 263,209

Bond	2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt
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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	\$	-	\$	-	\$	-
Total Bond			\$	9,107,583	\$	2,260,946	\$	72,000	\$	-	\$	-	\$	-
Total Capital Improvement Fund Revenues			\$	9,210,767	\$	2,399,110	\$	277,200	\$	263,209	\$	263,209	\$	263,209
Total Revenues			\$	13,917,542	\$	7,383,894	\$	5,284,530	\$	6,356,194	\$	6,356,194	\$	6,689,620

Capital Improvement Fund Expenditures

Account Number	Code	Title							
Capital Improvement			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt	
4024150000000000	322	REPAIRS & MAINT.	\$ -	\$ -	\$ 45,000	\$ 100,000	\$ 100,000	\$ 100,000	
4027000000000000	820	RESERVED FOR NEXT YEAR	\$ 103,183	\$ 138,163	\$ 160,200	\$ 163,209	\$ 163,209	\$ 163,209	
Total Capital Improvement			\$ 103,183	\$ 138,163	\$ 205,200	\$ 263,209	\$ 263,209	\$ 263,209	
Bond			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt	
4504150628000000	460	NON-CONSUMABLE SUP.	\$ 3,284	\$ 8,957	\$ -	\$ -	\$ -	\$ -	
4504150628000000	520	BUILDING ACQUISITION	\$ 2,023,662	\$ 1,456,753	\$ 72,000	\$ -	\$ -	\$ -	
Total Bond			\$ 2,026,946	\$ 1,465,710	\$ 72,000	\$ -	\$ -	\$ -	
No Longer Used Codes			2018 Actual	2019 Actual	2020 Budget	2021 Prop	2021 Approv	2021 Adopt	
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
Total No Longer Used Codes			\$ 7,080,637	\$ 795,237	\$ -	\$ -	\$ - \$ -
Total Capital Improvement Fund Expenditures			\$ 9,210,766	\$ 2,399,110	\$ 277,200	\$ 263,209	\$ 263,209 \$ 263,209
Total Capital Improvement Fund Revenues			\$ 9,210,767	\$ 2,399,110	\$ 277,200	\$ 263,209	\$ 263,209 \$ 263,209
Total Expenditures			\$ 13,917,541	\$ 7,383,893	\$ 5,284,530	\$ 6,356,194	\$ 6,356,194 \$ 6,689,620
Total Revenues			\$ 13,917,542	\$ 7,383,894	\$ 5,284,530	\$ 6,356,194	\$ 6,356,194 \$ 6,689,620