

Siuslaw School District 97J
2021-2022 Proposed Budget
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"Home of
the Vikings"

SIUSLAW SCHOOL DISTRICT 97J

2111 Oak Street ♦ Florence, Oregon 97439 ♦ (541) 997-2651 ♦ Fax (541) 997-4160
School District Website: <http://www.siuslaw.k12.or.us>

Motivating and Preparing All Students to Reach Their Greatest Potential

Siuslaw Elementary School ♦ Siuslaw Middle School ♦ Siuslaw High School

2021-22 Budget Message – Superintendent Andrew Grzeskowiak

This proposed budget for the 2021-2022 school year for the Siuslaw School District 97J is respectfully submitted to the Siuslaw School District Board of Directors and Budget Committee as our best spending plan for district resources from all potential sources in this first year of the new biennium. The proposed budget reflects the District priorities and goals, focusing on a high level of academic achievement and support for all students. The allocation of resources through the budget process show a demonstration of the goals set by the Board of Directors.

All work done in preparing this budget is based upon current revenue forecasts in the state, and not additional funding related towards expansion of state level initiatives or other dedicated funds. Pending legislation that may bring in additional general or dedicated initiative revenue will require a supplemental budget processes at future dates.

High School Success funds for Career Technical Education brings in additional resources outside of the general fund as it is currently fully funded. Those funds have been allocated to positions directly related to student services in graduation retention, drop-out prevention, and career readiness. HSS funds 3.5 FTE certified staff positions at the high school: Business & Information Technology, Metals Manufacturing, Senior Counselor & Graduation Coach, and Construction Engineering. Also within this fund, there are direct student services for the on-campus SAT, with fee assistance, and recruitment efforts of students from all demographic groups into career-technical education, advanced placement and dual-credit college courses.

The Student Investment Account is anticipated to be fully allocated at the state level this year, after only being funded at roughly one-third of the anticipated amount for this past year. This funding account is much broader than the High School Success program and aligns with the overlapping state initiatives and district goals in the Continuous Improvement Plan.

To the extent that funding allows, the proposed budget supports the District's work to improve student achievement, using best practices and data-driven decisions to ensure students catch up to their appropriate developmental and grade level. A focus to keep students on track with both Federal and State curriculum initiatives and on pace with their peers in other schools while making sure students are ready to move to the next level in their education.

The 2021-2022 budget for the Siuslaw School District 97J has been prepared in accordance with the laws of the State of Oregon and the Program Budget Manual designed by the Oregon Department of Education.

This proposed budget is a financial plan for educational and physical plant operations that includes estimates of expenditures and revenues for a single fiscal year, beginning July 1, 2021, and ending June 30, 2022.

Siuslaw School District 97J
Revised Budget Calendar
For Fiscal Year 2021-2022

Revised 2/25/21

Dates	Objectives/Tasks	Responsible party and or attendees	Publication
January	Business Manager meets with Admin for Budget Input	Supt., Bus. Mgr., Admin	N/A
Feb. 1- Mar. 1	Building budgets prepared	Bldg Admins	N/A
Early Feb. '21	Per Student allocations distributed to schools based on Dec. 2020 ADMr (Figures will be finalized later by Legislators)	State	N/A
Late Mar. '21	State revenue projections due to districts (Figures may change)	State	N/A
Mon., Mar. 1 Tues., Mar. 2 Wed., Mar 3 Thurs., Mar. 4	Budget mtg -Staff Input (3:30 - 4:45 - unless indicated otherwise) Middle School Two board members determined by board Elementary School (3:45pm) " Trans/Maint (2:00pm) " High School "	Bldg Staff, Budg Com., Board, Supt., Bus. Mgr.	N/A
Mar. 1 - Apr. 1	Proposed district-wide budget prepared	Bus. Mgr.	N/A
* Wed., Apr. 14	First budget meeting - Budget Message (Presented by the Superintendent)	Budg Com., Board, Supt., Bus. Mgr., Admins., Public	Apr. 7** Apr. 10
* Wed., Apr. 28	Budget mtg - public input. Committee considers approving proposed budget	Budg Com., Board, Supt., Bus. Mgr., Admins., Public	Apr. 21**
* Wed., May 12	Final Budget Meeting - Board finalizes budget	Board, Supt., Bus. Mgr., Admins., Public	May 5**
* Wed., June 16	Board adopts Approved Budget as amended	Board, Supt., Bus. Mgr., Admins., Public	June 9**

all meetings scheduled for 6:30 unless otherwise noted

* = Public meeting dates.

** = Published on Website at www.siuslaw.k12.or.us

Regularly Scheduled Board Meetings (Jan 13, Feb 10, Mar 10, Apr 14, May 12, June 16) in Bold



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Motivating and Preparing All Students to Reach Their Greatest Potential

Budget Committee Members 2020/2021

Position	Board Member	Budget Member	Term Expires
1	Guy Rosinbaum	James Thibault	6-30-2022
2	John Barnett	Erin Linton	6-30-2023
3	Bob Sneddon	Joel Marks	6-30-2022
4	Paul Burns	Megan Messmer	6-30-2023
5	Dennis King	Cindy Spinner	6-30-2021
6	Suzanne Mann-Heintz	Jennifer Ledbetter	6-30-2022 (Appointed 2.10.21)
7	Dianna Pimlott	Cameron Jagoe	6-30-2021

*Budget committee members serve a 3 year term.

4/1/2021



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Motivating and Preparing All Students to Reach Their Greatest Potential

Board of Directors 2020-2021

<u>Position</u>	<u>Name and Address</u>	<u>Phone/E-Mail</u>	<u>Elected</u>	<u>Term / Expiration</u>
1	Guy Rosinbaum 88510 Hwy 101 Florence, OR 97439	(W) 541-991-4601 grosinbaum@siuslaw.k12.or.us	7/1/19 (5 years)	6/30/2023
2	John Barnett PO Box 791 Florence, OR 97439	(B) 541-729-8089 jbarnett@siuslaw.k12.or.us	7/1/17 (7 years)	6/30/2021
3	Bob Sneddon, Chair 83682 Erhard Rd Florence, OR 97439	(B) 541-997-8214 bsneddon@siuslaw.k12.or.us	7/1/19	6/30/2023
4	Paul Burns, Vice-Chair 89640 Ben Bunch Rd Florence, OR 97439	(H) 541-902-8949 pburns@siuslaw.k12.or.us	7/1/17 (15 years)	6/30/2021
5	Dennis King 88797 Rhododendron LN Florence, OR 97439	(H) 541-997-1192 dking@siuslaw.k12.or.us	7/1/19	6/30/2023
6	Suzanne Mann-Heintz 875 7 th Street Florence, OR 97439	(H) 541-590-0779 smannheintz@siuslaw.k12.or.us	7/1/17 (7 years)	6/30/2021
7	Dianna Pimlott 4960 Windjammer Way Florence OR 97439	(B) 541-902-6070 dpimlott@siuslaw.k12.or.us	7/1/19	6/30/2023

Board members serve 4 year terms.
Board members are all "at large".



Andrew Grzeskowiak – Superintendent/Clerk
Florence, OR 97439
Office Phone 541-997-2651
Fax Machine 541-997-6748

Kari Blake - Business Manager/Deputy Clerk
Florence, OR 97439
Office Phone 541-997-2651
Fax Machine 541-997-6748

Regular Board Meetings
are held the *second
Wednesday of each month
6:30 p.m. @ 2111 Oak Street,
Florence, OR 97439
*Except the months of November (20th),
January (15th), June (17th)

Additional information may be found at:
www.siuslaw.k12.or.us

FUND AND ACCOUNT CODE STRUCTURE AND DESCRIPTIONS

FUNDS	
FUND	TITLE
100	General Fund
203	Special Revenue Grants Fund
204	21st Century Grant Fund
206	Carl Perkins Grant Fund
207	Title II Grant Fund
209	IDEA Grant Fund
210	Title I Grant Fund
212	Indian Education Grant Fund
232	Bus Reserve Fund
240	Food Service Fund
270	Student Body Fund
280	Construction Excise Tax Fund
300	Debt Service Fund
301	QZAB Debt Service Fund
302	QSCB Debt Service
400	Capital Projects
401	Construction Fund
402	QSCB Construction Fund

Revenue Accounts:

Fund: xxx

Source: xxxx

Expenditure Accounts:

Fund: xxx

Function: xxxx

Center: xxx

Area: xxx

Subject: xxx

Account: xxx

Area = unique code assigned by the district

Subject = unique code assigned by the district

REVENUES	
SOURCE	TITLE
1000	Local Sources
2000	Intermediate Sources
3000	State Sources
4000	Federal Sources
5000	Other Sources

EXPENDITURES	
FUNCTION	ACTIVITY
1000	Instruction
2000	Support Services
3000	Enterprise and Community Services
4000	Facilities Acquisition/Construction
5000	Other Uses (Interagency/Fund Transactions & Debt Service)
6000	Contingency
7000	Unappropriated Ending Fund Balance

EXPENDITURES	
CENTER	TITLE
000	District-Wide
001	Special Education
304	Siuslaw Elementary
574	Siuslaw Middle School
656	Siuslaw High School

EXPENDITURES	
Account	TITLE
100	Salaries
200	Associated Payroll Costs
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Other Objects
700	Transfers
800	Other Uses of Funds

Date: 2/26/2021
To: District Business Managers
Re: 2021-22 State School Fund Estimates

	2021 - 22	2022 - 23	2021-23 Biennium
	\$4,459,000,000	\$4,641,000,000	\$9,100,000,000
2020-21 Budget Appropriation for school districts & ESDs:			\$4,459,000,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	(\$12,500,000)
327.008(13)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)		Less Small High School Grant	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)		Less Office of School Facilities:	(\$4,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
Transfers/Deductions			(\$55,731,667)
State Revenue for Formula			\$4,403,268,334
District Local Revenue:			\$2,124,707,904
ESD Local Revenue:			\$144,577,663
Local Rev. for Formula (District + ESD)			\$2,269,285,566
Total Revenue For Formula			\$6,672,553,900
District Share at 95.50%			\$6,372,288,974
ESD Share at 4.50%			\$300,264,925
Other Transfers/Deductions:		327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$3,500,000)
327.008 (12)(a)-(B)		Less share of EAF	(\$8,735,125)
Districts			(\$67,235,125)
327.008(14)		Less ESD testing contract:	(\$550,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
ESDs			(\$9,285,125)
Formula Revenue for Distribution			
School Districts			\$6,305,053,849
ESDs			\$290,979,800

Sources for 2021-22 Estimates

ADM:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2019-20
11% Cap Waiver Basis:	2018-19
Poverty Basis:	December 2020
School District Funding Ratio:	1.91263378
Transportation Grant:	\$251,601,161.70
Estimated ADM:	574,000
Estimated ADMw:	703,000
District Accrual per ADMw:	\$504
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,607

If you have any questions please contact Adam Krein at Adam.Krein@state.or.us

STATE SCHOOL FUND GRANT

2021-2022

Based on \$9.1 Billion Budget with a 49/51 split as of 3/1/2021

Lane County, Siuslaw SD 97J - 2096

2021-2022 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$7,342,227.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$135,608.39
County School Fund	=	\$20,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$3,500.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$7,501,335.39

2021-2022 Experience Adjustment

District Average Teacher Experience	=	10.13
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.97

2021-2022 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$878,248.00
Transportation per ADMr Rank		47%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$614,773.60

2021-2022 Extended ADMw

2021-2022 ADMw 1,527.87	2020-2021 ADMw 1,420.64	Extended ADMw 1,527.87
--------------------------------	--------------------------------	-------------------------------

2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.97 by \$25 then add \$4500 to the result = \$4,450.75
 Then multiply \$4,450.75 by the Extended ADMw 1527.87 and then by the funding ratio 1.912633780323 = \$13,006,229.89

2021-2022 Total Formula Revenue

Add the General Purpose Grant \$13,006,229.89 to the Transportation Grant \$614,773.60 = \$13,621,003.49

2021-2022 State School Fund Grant

Subtract the Local Revenue \$7,501,335.39 from the Total Formula Revenue \$13,621,003.49 = \$6,119,668.10

2021-2022 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,513	Total Formula Revenue per Extended ADMw = \$8,915
Charter Schools Rate(ORS 338.155) = \$8,513	

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

**Total Proposed Budget - Summary by Fund
2021-2022**

SIUSLAW SCHOOL DISTRICT 97J

Apr 14, 2021

Fund	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
100	\$20,337,519	\$21,773,495	\$20,493,139	\$20,994,959	\$0.00	\$0.00
203	\$98,399	\$238,821	\$1,290,254	\$3,210,143	\$0.00	\$0.00
204	\$28,062	\$0	\$500	\$500	\$0.00	\$0.00
206	\$10,256	\$11,000	\$18,000	\$18,000	\$0.00	\$0.00
207	\$75,449	\$50,513	\$100,070	\$62,832	\$0.00	\$0.00
209	\$245,013	\$263,830	\$244,434	\$251,767	\$0.00	\$0.00
210	\$931,517	\$994,457	\$1,095,223	\$1,065,280	\$0.00	\$0.00
212	\$0	\$0	\$500	\$500	\$0.00	\$0.00
232	\$820,890	\$951,811	\$917,038	\$962,400	\$0.00	\$0.00
240	\$653,248	\$620,041	\$776,651	\$801,323	\$0.00	\$0.00
270	\$826,518	\$762,723	\$753,870	\$766,072	\$0.00	\$0.00
280	\$670,260	\$798,163	\$820,845	\$786,507	\$0.00	\$0.00
300	\$2,293,104	\$685,494	\$676,862	\$703,876	\$0.00	\$0.00
301	\$8,284	\$8,284	\$8,284	\$8,284	\$0.00	\$0.00
302	\$67,157	\$60,186	\$80,000	\$80,000	\$0.00	\$0.00
400	\$131	\$134	\$131	\$137	\$0.00	\$0.00
402	\$0	\$0	\$3,000	\$3,000	\$0.00	\$0.00
TOTAL	\$27,065,807	\$27,218,952	\$27,278,801	\$29,715,580	\$0.00	\$0.00

**Siuslaw School District Proposed Revenue Budget
2021-2022**

Apr 14, 2021

Fund	Fund Title	Rev Acct	Rev Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed
100	GENERAL FUND	R1111	CURRENT YEAR'S TAXES	\$7,045,196	\$7,364,549	\$7,337,694	\$7,403,947
		R1112	PRIOR YEAR'S TAXES	\$294,838	\$114,603	\$137,564	\$101,668
		R1114	PAYMENTS IN LIEU PROP TAX	\$7,780	\$1,382	\$3,500	\$15,000
		R1121	CURRENT YEAR LOCAL OPTION	\$1,281,910	\$1,350,449	\$1,380,688	\$1,443,525
		R1122	PRIOR YR LOC OPTION TAXES	\$53,173	\$19,004	\$23,250	\$16,545
		R1411	PARTICIPATION FEES	\$25,896	\$22,894	\$15,000	\$0
		R1510	INTEREST ON INVESTMENTS	\$224,051	\$176,992	\$120,000	\$127,500
		R1910	RENTALS	\$26,912	\$28,114	\$32,500	\$32,500
		R1920	CONT. DONATION PRIV SRCS	\$216,542	\$24,990	\$25,000	\$25,000
		R1960	RECOVER PRIOR YR EXPEND	\$0	\$0	\$0	\$0
		R1990	MISCELLANEOUS	\$170,411	\$552,247	\$150,000	\$200,000
		R2101	COUNTY SCHOOL FUNDS	\$42,551	\$49,448	\$0	\$0
		R2200	RESTRICTED REVENUE	\$0	\$296,350	\$0	\$298,932
		R2900	REVENUE ON BEHALF OF DIST	\$261	\$0	\$0	\$0
		R3101	STATE SCHOOL FUND/GENERAL	\$5,980,376	\$6,037,753	\$7,125,701	\$6,119,668
		R3103	COMMON SCHOOL FUND	\$153,567	\$146,522	\$145,000	\$145,000
		R3105	HIGH COST STUDENTS	\$99,663	\$57,532	\$65,000	\$65,000
		R3106	STATE SCHOOL FUND/ACCRUAL	\$0	\$0	\$0	\$0
		R3299	OTHER RESTRICTED GRANTS	\$487,864	\$389,146	\$200,000	\$200,000
		R4500	RESTRICTED FR FED GOV/ST	\$360	\$0	\$0	\$0
		R4801	FEDERAL FOREST FEES	\$53,900	\$49,497	\$0	\$0
		R5160	LEASE PURCHASE RECEIPTS	\$0	\$0	\$0	\$0
		R5200	INTERFUND TRANSFERS	\$0	\$0	\$0	\$0
		R5300	SALE OF ASSETS	\$0	\$0	\$0	\$0
R5400	BEGINNING FUND BALANCE	\$4,172,266	\$5,092,023	\$3,732,242	\$4,800,674		
Total Fund 100				\$20,337,519	\$21,773,495	\$20,493,139	\$20,994,959
203	SPECIAL REVENUE GRANTS	R1990	MISCELLANEOUS	\$0.00	\$0.00	\$0	\$0
		R3299	OTHER RESTRICTED GRANTS	\$23,296	\$6,670.42	\$1,169,563	\$1,340,642
		R4500	RESTRICTED FR FED GOV/ST	\$75,103	\$232,150.49	\$120,691	\$1,869,501
Total Fund 203				\$98,399	\$238,821	\$1,290,254	\$3,210,143

**Siuslaw School District Proposed Revenue Budget
2021-2022**

Apr 14, 2021

Fund	Fund Title	Rev Acct	Rev Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed
204	21ST CENTURY GRANT	R4500	RESTRICTED FR FED GOV/ST	\$28,062	\$0	\$500	\$500
Total Fund 204				\$28,062	\$0	\$500	\$500
206	CARL PERKINS GRANT	R2200	RESTRICTED REVENUE	\$0	\$0	\$0	\$0
		R4500	RESTRICTED FR FED GOV/ST	\$10,256	\$11,000	\$18,000	\$18,000
		R4700	GRANTS FR FED/INTERMEDIAT	\$0	\$0	\$0	\$0
		R5400	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0
Total Fund 206				\$10,256	\$11,000	\$18,000	\$18,000
207	TITLE FUNDS	R4500	RESTRICTED FR FED GOV/ST	\$75,449	\$50,513	\$100,070	\$62,832
		R5400	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0
Total Fund 207				\$75,449	\$50,513	\$100,070	\$62,832
209	IDEA GRANT/SPEECH	R4500	RESTRICTED FR FED GOV/ST	\$245,013	\$263,830	\$244,434	\$251,767
		R5400	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0
Total Fund 209				\$245,013	\$263,830	\$244,434	\$251,767
210	TITLE I GRANT	R4500	RESTRICTED FR FED GOV/ST	\$931,517	\$994,457	\$1,095,223	\$1,065,280
		R5400	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0
Total Fund 210				\$931,517	\$994,457	\$1,095,223	\$1,065,280
212	INDIAN EDUCATION GRANT	R1990	MISCELLANEOUS	\$0	\$0	\$0	\$0
		R4300	RESTRICTED REV FR FED GOV	\$0	\$0	\$500	\$500
		R4500	RESTRICTED FR FED GOV/ST	\$0	\$0	\$0	\$0
		R5400	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0
Total Fund 212				\$0.00	\$0	\$500	\$500
232	BUS RESERVE	R1411	PARTICIPATION FEES	\$57,488	\$46,205	\$30,000	\$45,000
		R1510	INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0
		R3101	STATE SCHOOL FUND/GENERAL	\$184,886	\$183,729	\$190,980	\$209,638
		R5160	LEASE PURCHASE RECEIPTS	\$181,015	\$269,592	\$300,000	\$310,000
		R5400	BEGINNING FUND BALANCE	\$397,501	452,285	\$396,058	\$397,762
Total Fund 232				\$820,890	\$951,811	\$917,038	\$962,400

**Siuslaw School District Proposed Revenue Budget
2021-2022**

Apr 14, 2021

Fund	Fund Title	Rev Acct	Rev Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed
240	FOOD SERVICES	R1510	INTEREST ON INVESTMENTS	\$255	\$12	\$50	\$50
		R1612	LUNCH	\$82,352	\$56,329	\$15,000	\$15,000
		R1990	MISCELLANEOUS	\$1,853	\$7,020	\$7,500	\$1,500
		R3102	SSF/SCHOOL LUNCH MATCH	\$5,308	\$5,482	\$0	\$0
		R3299	OTHER RESTRICTED GRANTS	\$13,558	\$16,157	\$50,000	\$15,000
		R4500	RESTRICTED FR FED GOV/ST	\$ 452,875	\$488,685	\$662,630	\$600,000
		R4900	REV ON BEHAL OF DISTRICT	\$0	\$0	\$5,000	\$5,000
		R5200	INTERFUND TRANSFERS	\$0	\$0	\$36,471	\$164,773
		R5400	BEGINNING FUND BALANCE	\$97,048	\$46,356	\$0	\$0
Total Fund 240				\$653,248	\$620,041	\$776,651	\$801,323
270	STUDENT BODY	R1510	INTEREST ON INVESTMENTS	\$178	\$129	\$1,500	\$1,500
		R1710	ADMISSIONS	\$0	\$0	\$0	\$0
		R1730	STUDENT ORG DUES & FEES	\$154,862	\$243,064	\$95,000	\$100,000
		R1760	CLUB FUND RAISING	\$247,146	\$127,710	\$240,000	\$250,000
		R5400	BEGINNING FUND BALANCE	\$424,332	\$391,820	\$417,370	\$414,572
Total Fund 270				\$826,518	\$762,723	\$753,870	\$766,072
280	CONSTRUCTION EXCISE TAX	R1130	CONSTRUCTION EXCISE TAX	\$110,817	\$110,854	\$75,000	\$100,000
		R1510	INTEREST ON INVESTMENTS	\$17,569	\$17,049	\$2,500	\$2,500
		R5400	BEGINNING FUND BALANCE	\$541,874	\$670,260	\$743,345	\$684,007
Total Fund 280				\$670,260	\$798,163	\$820,845	\$786,507
300	G.O. DEBT SERVICE	R1111	CURRENT YEAR'S TAXES	\$1,560,259	\$6,024	\$0	\$0
		R1112	PRIOR YEAR'S TAXES	\$77,553	\$26,467	\$0	\$0
		R1114	PAYMENTS IN LIEU PROP TAX	\$448	\$492	\$0	\$0
		R1510	INTEREST ON INVESTMENTS	\$2,206	\$1,607	\$0	\$0
		R5110	BOND PROCEEDS	\$0	\$0	\$0	\$0
		R5120	BOND PREMIUM	\$0	\$0	\$0	\$0
		R5200	INTERFUND TRANSFERS	\$0	\$0	\$0	\$0
		R5400	BEGINNING FUND BALANCE	\$649,288	\$650,904	\$676,862	\$703,876
Total Fund 300				\$2,293,104	\$685,494	\$676,862	\$703,876

**Siuslaw School District Proposed Revenue Budget
2021-2022**

Apr 14, 2021

Fund	Fund Title	Rev Acct	Rev Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed
301	QZAB DEBT SERVICE	R1510	INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0
		R5400	BEGINNING FUND BALANCE	\$8,284	\$8,284	\$8,284	\$8,284
Total Fund 301				\$8,284	\$8,284	\$8,284	\$8,284
302	QSCB DEBT SERVICE	R1510	INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0
		R4900	REV ON BEHAL OF DISTRICT	\$4,737	\$6,669	\$16,900	\$15,000
		R5200	INTERFUND TRANSFERS	\$55,479	\$50,198	\$57,884	\$60,000
		R5400	BEGINNING FUND BALANCE	\$6,941	\$3,319	\$5,216	\$5,000
Total Fund 302				\$67,157	\$60,186	\$80,000	\$80,000
400	CAPITAL PROJECTS	R1510	INTEREST ON INVESTMENTS	\$0.00	\$3	\$0	\$0
		R1990	MISCELLANEOUS	\$0.00	\$0	\$0	\$0
		R3299	OTHER RESTRICTED GRANTS	\$0.00	\$0	\$0	\$0
		R5150	LOAN RECEIPTS	\$0.00	\$0	\$0	\$0
		R5300	SALE OF ASSETS	\$0.00	\$0	\$0	\$0
		R5400	BEGINNING FUND BALANCE	\$131	\$131	\$131	\$137
Total Fund 400				\$131	\$134	\$131	\$137
402	QSCB CONSTRUCTION	R1510	INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0
		R5100	LONG TERM DEBT FINANCE	\$0	\$0	\$0	\$0
		R5200	INTERFUND TRANSFERS	\$0	\$0	\$0	\$0
		R5400	BEGINNING FUND BALANCE	\$0	\$0	\$3,000	\$3,000
Total Fund 402				\$0	\$0	\$3,000	\$3,000
TOTAL				\$27,065,806	\$27,218,952	\$27,278,801	\$29,715,580

Siuslaw School District

Proposed

Budget Expenditure Detail - All Funds 2020-2021

SIUSLAW SCHOOL DISTRICT 97J

14-Apr-21

Function	Budget Unit	Budget Unit Title	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed
Fund 100								
1111	100-1111-304-000	K - 5, Catch Grant	111	LICENSED SALARIES - Catch Grant	\$44,565	\$31,578	\$50,464	\$51,014
			111	LICENSED SALARIES	\$1,475,925	\$1,601,514	\$1,736,248	\$1,608,645
			112	CLASSIFIED SALARIES	\$113,846	\$207,428	\$254,336	\$254,987
			121	SUBSTITUTES-LICENSED	\$71,514	\$31,439	\$48,600	\$48,600
			122	SUBSTITUTES-CLASSIFIED	\$11,052	\$10,265	\$30,722	\$30,722
			130	ADDITIONAL SALARY	\$19,337	\$13,712	\$26,840	\$26,840
			211	EMPLOYER PERS - Catch Grant	\$3,302	\$6,413	\$10,324	\$12,754
			211	EMPLOYER PERS	\$436,962	\$546,679	\$428,969	\$538,096
			220	EMPLOYER FICA - Catch Grant	\$3,409	\$2,416	\$4,092	\$4,137
			220	EMPLOYER FICA	\$124,789	\$138,557	\$170,025	\$158,073
			231	WORKERS' COMPENSATION - Catch Gr	\$194	\$135	\$351	\$255
			231	WORKERS' COMPENSATION	\$1,033	(\$380)	\$14,598	\$8,105
			232	UNEMPLOYMENT COMPENSATION - Cat	\$223	\$158	\$253	\$561
			232	UNEMPLOYMENT COMPENSATION	\$467	(\$98)	\$10,496	\$30,000
			240	CONTRACTUAL EMP BENEFITS - Catch	\$9,941	\$11,695	\$17,455	\$16,713
			240	CONTRACTUAL EMP BENEFITS	\$484,735	\$567,455	\$725,264	\$605,560
			342	TRAVEL, OUT OF DISTRICT	\$646	\$0	\$0	\$0
			389	NON-INSTR PROF TECH SERV	\$6,776	\$0	\$4,000	\$4,000
			410	SUPPLIES AND MATERIALS	\$27,165	\$30,254	\$40,000	\$40,000
			420	TEXTBOOKS	\$7,909	\$22,529	\$20,000	\$20,000
			460	NON-CONSUMABLE ITEMS	\$3,047	\$6,307	\$6,500	\$6,500
			470	COMPUTER SOFTWARE	\$13,472	\$13,369	\$15,000	\$15,000
			480	COMPUTER HARDWARE	\$2,960	\$0	\$4,000	\$4,000
			640	DUES & FEES	\$70	\$295	\$150	\$150
	100-1111-304-130	K-5 MUSIC	640	DUES & FEES	\$0	\$0	\$650	\$0
	100-1111-304-180	K-5 MATH CONSUMABLES	410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$20,000
	100-1111-304-200	CATCH GRANT - PE	410	SUPPLIES AND MATERIALS	\$4,446	\$1,629	\$5,000	\$5,000
	100-1111-304-290	PBIS	130	ADDITIONAL SALARY	\$0	\$2,726	\$2,835	\$0
			211	EMPLOYER PERS	\$0	\$768	\$580	\$0

			220	EMPLOYER FICA	\$0	\$209	\$230	\$0
			231	WORKERS' COMPENSATION	\$0	\$11	\$20	\$0
			232	UNEMPLOYMENT COMPENSATION	\$0	\$14	\$14	\$0
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$981	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$1,500	\$1,500
	100-1111-304-340	SCHOOL IMPROVEMENT	410	SUPPLIES AND MATERIALS	\$50	\$436	\$450	\$450
Total Function 1111					\$2,867,834	\$3,247,512	\$3,630,947	\$3,511,662
1121	100-1121-574-000	6 - 8 MIDDLE SCHOOL	111	LICENSED SALARIES	\$3,622	\$0	\$0	\$0
			112	CLASSIFIED SALARIES	\$17,763	\$46,775	\$63,779	\$19,502
			121	SUBSTITUTES-LICENSED	\$0	\$0	\$91,555	\$91,555
			122	SUBSTITUTES-CLASSIFIED	\$11,125	\$9,024	\$0	\$250
			130	ADDITIONAL SALARY	\$1,145	\$806	\$0	\$10,000
			211	EMPLOYER PERS	\$11,592	\$8,707	\$31,779	\$31,392
			220	EMPLOYER FICA	\$5,966	\$9,019	\$12,596	\$9,280
			231	WORKERS' COMPENSATION	\$66	\$540	\$1,081	\$372
			232	UNEMPLOYMENT COMPENSATION	\$14	\$593	\$778	\$5,000
			240	CONTRACTUAL EMP BENEFITS	\$8,241	\$27,554	\$53,730	\$13,184
			342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$0	\$1,000
			351	TELEPHONE	\$0	\$109	\$350	\$350
			389	NON-INSTR PROF TECH SERV	\$1,298	\$0	\$0	\$3,000
			640	DUES & FEES	\$409	\$413	\$0	\$17,000
	100-1121-574-050	GENERAL CLASSROOM INSTR.	130	ADDITIONAL SALARY	\$0	\$4,750	\$7,280	\$0
			211	EMPLOYER PERS	\$0	\$1,488	\$1,489	\$0
			220	EMPLOYER FICA	\$0	\$352	\$590	\$0
			231	WORKERS' COMPENSATION	\$0	\$19	\$51	\$0
			232	UNEMPLOYMENT COMPENSATION	\$0	\$24	\$36	\$0
			240	CONTRACTUAL EMP BENEFITS	\$0	\$130	\$2,518	\$0
			342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$500	\$500
			389	NON-INSTR PROF TECH SERV	\$0	\$0	\$10,000	\$5,000
			410	SUPPLIES AND MATERIALS	\$579	\$0	\$10,000	\$5,000
			410	SUPPLIES AND MATERIALS	\$8,229	\$6,784	\$10,000	\$10,000
			640	DUES & FEES	\$0	\$1,090	\$5,600	\$5,000
	100-1121-574-060	MIDDLE SCHOOL CORE CLASS	111	LICENSED SALARIES	\$461,275	\$57,873	\$55,750	\$53,740
			130	ADDITIONAL SALARY	\$6,435	\$2,753	\$3,645	\$0
			211	EMPLOYER PERS	\$156,108	\$21,215	\$12,332	\$16,708
			220	EMPLOYER FICA	\$35,081	\$4,522	\$4,816	\$4,358

		231	WORKERS' COMPENSATION	\$232	(\$290)	\$414	\$591
		232	UNEMPLOYMENT COMPENSATION	\$85	\$6	\$297	\$269
		240	CONTRACTUAL EMP BENEFITS	\$128,372	\$20,045	\$20,545	\$16,721
100-1121-574-100	6-8 LANGUAGE ARTS & YEARBOOK	111	LICENSED SALARIES	\$42,030	\$161,508	\$178,914	\$177,415
		130	ADDITIONAL SALARY	\$0	\$0	\$1,215	\$1,500
		130	ADDITIONAL SALARY	\$0	\$583	\$0	\$0
		211	EMPLOYER PERS	\$0	\$0	\$249	\$390
		211	EMPLOYER PERS	\$6,274	\$52,195	\$36,604	\$55,335
		220	EMPLOYER FICA	\$0	\$0	\$99	\$115
		220	EMPLOYER FICA	\$3,222	\$12,308	\$14,508	\$14,598
		231	WORKERS' COMPENSATION	\$0	\$0	\$8	\$75
		231	WORKERS' COMPENSATION	\$28	(\$9)	\$1,246	\$2,181
		232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$6	\$42
		232	UNEMPLOYMENT COMPENSATION	\$8	(\$20)	\$896	\$1,119
		240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$420	\$0
		240	CONTRACTUAL EMP BENEFITS	\$9,715	\$47,672	\$61,886	\$50,452
		410	SUPPLIES AND MATERIALS	\$0	\$0	\$150	\$500
		410	SUPPLIES AND MATERIALS	\$0	\$120	\$150	\$500
		410	SUPPLIES AND MATERIALS	\$29	\$0	\$150	\$500
		420	TEXTBOOKS	\$0	\$0	\$0	\$500
		420	TEXTBOOKS	\$0	\$442	\$450	\$500
		440	PERIODICALS	\$0	\$0	\$0	\$200
		440	PERIODICALS	\$0	\$490	\$500	\$200
100-1121-574-110	6TH GRADE SOCIAL STUDIES	111	LICENSED SALARIES	\$0	\$132,268	\$148,902	\$150,229
		130	ADDITIONAL SALARY	\$0	\$919	\$0	\$0
		211	EMPLOYER PERS	\$0	\$30,677	\$30,464	\$46,883
		220	EMPLOYER FICA	\$0	\$10,125	\$12,074	\$12,393
		231	WORKERS' COMPENSATION	\$0	\$7	\$1,037	\$1,882
		232	UNEMPLOYMENT COMPENSATION	\$0	(\$14)	\$745	\$983
		240	CONTRACTUAL EMP BENEFITS	\$0	\$27,333	\$51,505	\$50,370
		410	SUPPLIES AND MATERIALS	\$0	\$0	\$100	\$500
		410	SUPPLIES AND MATERIALS	\$590	\$44	\$150	\$500
100-1121-574-120	6-8 SCIENCE & STREAM TEAM	111	LICENSED SALARIES	\$139,057	\$132,226	\$157,813	\$154,939
		121	SUBSTITUTES-LICENSED	\$0	\$1,127	\$1,760	\$1,760
		211	EMPLOYER PERS	\$0	\$76	\$360	\$229
		211	EMPLOYER PERS	\$31,244	\$37,247	\$32,287	\$48,171

		220	EMPLOYER FICA	\$0	\$86	\$143	\$135
		220	EMPLOYER FICA	\$10,664	\$10,123	\$12,797	\$12,564
		231	WORKERS' COMPENSATION	\$0	\$5	\$12	\$23
		231	WORKERS' COMPENSATION	\$80	\$3	\$1,099	\$1,704
		232	UNEMPLOYMENT COMPENSATION	\$0	\$6	\$9	\$45
		232	UNEMPLOYMENT COMPENSATION	\$25	(\$17)	\$790	\$775
		240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$609	\$0
		240	CONTRACTUAL EMP BENEFITS	\$27,919	\$34,054	\$54,588	\$50,145
		342	TRAVEL, OUT OF DISTRICT	\$0	\$150	\$1,000	\$1,500
		389	NON-INSTR PROF TECH SERV	\$0	\$885	\$0	\$0
		410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$500
		410	SUPPLIES AND MATERIALS	\$153	\$753	\$750	\$500
		410	SUPPLIES AND MATERIALS	\$373	\$0	\$500	\$500
		410	SUPPLIES AND MATERIALS	\$491	\$561	\$500	\$500
100-1121-574-130	ART, MUSIC & BAND	111	LICENSED SALARIES	\$0	\$48,100	\$51,638	\$0
		111	LICENSED SALARIES	\$27,447	\$32,909	\$30,700	\$30,842
		111	LICENSED SALARIES	\$28,305	\$42,534	\$31,611	\$20,647
		130	ADDITIONAL SALARY	\$1,145	\$1,168	\$1,215	\$1,500
		130	ADDITIONAL SALARY	\$1,909	\$1,947	\$2,025	\$2,300
		211	EMPLOYER PERS	\$0	\$13,013	\$10,565	\$0
		211	EMPLOYER PERS	\$6,424	\$9,430	\$6,529	\$9,589
		211	EMPLOYER PERS	\$6,789	\$12,393	\$6,882	\$6,419
		220	EMPLOYER FICA	\$0	\$3,644	\$4,187	\$0
		220	EMPLOYER FICA	\$2,186	\$2,605	\$2,588	\$2,501
		220	EMPLOYER FICA	\$2,295	\$3,382	\$2,728	\$1,674
		231	WORKERS' COMPENSATION	\$0	\$0	\$360	\$0
		231	WORKERS' COMPENSATION	\$15	\$2	\$222	\$339
		231	WORKERS' COMPENSATION	\$15	\$3	\$234	\$227
		232	UNEMPLOYMENT COMPENSATION	\$0	(\$7)	\$258	\$0
		232	UNEMPLOYMENT COMPENSATION	\$5	\$1	\$160	\$154
		232	UNEMPLOYMENT COMPENSATION	\$5	\$4	\$168	\$103
		240	CONTRACTUAL EMP BENEFITS	\$0	\$9,650	\$17,862	\$0
		240	CONTRACTUAL EMP BENEFITS	\$4,822	\$6,977	\$11,635	\$16,622
		240	CONTRACTUAL EMP BENEFITS	\$8,640	\$10,377	\$11,039	\$16,653
		322	REPAIRS & MAINTENANCE	\$1,611	\$0	\$0	\$2,500
		322	REPAIRS & MAINTENANCE	\$2,806	\$0	\$0	\$250

		342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$0	\$100
		342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$100	\$100
		389	NON-INSTR PROF TECH SERV	\$0	\$0	\$0	\$3,000
		410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$500
		410	SUPPLIES AND MATERIALS	\$596	\$361	\$2,000	\$2,000
		410	SUPPLIES AND MATERIALS	\$4,195	\$4,094	\$4,500	\$1,500
		410	SUPPLIES AND MATERIALS	\$6,321	\$358	\$5,000	\$5,000
		541	INITIAL & ADDITNL EQUIP	\$0	\$6,463	\$7,500	\$2,500
		640	DUES & FEES	\$150	\$855	\$500	\$500
		640	DUES & FEES	\$1,010	\$150	\$300	\$300
100-1121-574-180	MATHMATICS	111	LICENSED SALARIES	\$79,601	\$175,208	\$187,019	\$182,125
		211	EMPLOYER PERS	\$14,496	\$56,367	\$38,262	\$56,623
		220	EMPLOYER FICA	\$5,875	\$12,559	\$15,165	\$14,769
		231	WORKERS' COMPENSATION	\$43	(\$18)	\$1,302	\$2,003
		232	UNEMPLOYMENT COMPENSATION	\$15	(\$25)	\$936	\$911
		240	CONTRACTUAL EMP BENEFITS	\$18,265	\$49,483	\$64,690	\$50,226
		410	SUPPLIES AND MATERIALS	\$0	\$86	\$100	\$500
		410	SUPPLIES AND MATERIALS	\$11	\$78	\$2,000	\$500
		410	SUPPLIES AND MATERIALS	\$29	\$0	\$200	\$500
		420	TEXTBOOKS	\$0	\$0	\$1,000	\$0
100-1121-574-200	PHYSICAL EDUCATION	111	LICENSED SALARIES	\$77,628	\$65,538	\$71,005	\$71,245
		130	ADDITIONAL SALARY	\$5,477	\$5,781	\$6,012	\$0
		211	EMPLOYER PERS	\$22,153	\$16,150	\$15,757	\$22,150
		220	EMPLOYER FICA	\$6,242	\$5,447	\$6,245	\$5,777
		231	WORKERS' COMPENSATION	\$41	\$24	\$536	\$784
		232	UNEMPLOYMENT COMPENSATION	\$15	\$20	\$386	\$356
		240	CONTRACTUAL EMP BENEFITS	\$16,834	\$15,650	\$26,640	\$33,334
		410	SUPPLIES AND MATERIALS	\$482	\$23	\$500	\$500
		542	REPLACE EQUIP PURCHASE	\$274	\$1,573	\$1,000	\$1,000
100-1121-574-210	FOREIGN LANGUAGE	111	LICENSED SALARIES	\$0	\$0	\$0	\$59,905
		211	EMPLOYER PERS	\$0	\$0	\$0	\$18,624
		220	EMPLOYER FICA	\$0	\$0	\$0	\$4,858
		231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$299
		232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$659
		240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$0	\$16,560
100-1121-574-260	TECHNOLOGY	322	REPAIRS & MAINTENANCE	\$0	\$0	\$500	\$0

		386	DATA PROCESSING SERVICES	\$0	\$0	\$500	\$0
		410	SUPPLIES AND MATERIALS	\$345	\$92	\$500	\$0
		542	REPLACE EQUIP PURCHASE	\$4,121	\$16,605	\$10,000	\$5,000
100-1121-574-270	6-8 WOODSHOP	111	LICENSED SALARIES	\$80	\$0	\$0	\$0
		111	LICENSED SALARIES	\$19,517	\$4,505	\$49,441	\$29,380
		130	ADDITIONAL SALARY	\$0	\$2,500	\$0	\$0
		130	ADDITIONAL SALARY	\$1,000	\$1,000	\$1,040	\$0
		211	EMPLOYER PERS	\$174	\$220	\$213	\$0
		211	EMPLOYER PERS	\$2,977	\$230	\$10,115	\$9,134
		220	EMPLOYER FICA	\$83	\$73	\$84	\$0
		220	EMPLOYER FICA	\$1,491	\$536	\$4,009	\$2,382
		231	WORKERS' COMPENSATION	\$4	\$4	\$7	\$0
		231	WORKERS' COMPENSATION	\$12	\$13	\$344	\$323
		232	UNEMPLOYMENT COMPENSATION	\$4	\$12	\$248	\$147
		232	UNEMPLOYMENT COMPENSATION	\$5	\$5	\$5	\$0
		240	CONTRACTUAL EMP BENEFITS	\$57	\$62	\$360	\$0
		240	CONTRACTUAL EMP BENEFITS	\$7,920	\$3,138	\$17,102	\$16,648
		322	REPAIRS & MAINTENANCE	\$0	\$430	\$1,000	\$1,500
		410	SUPPLIES AND MATERIALS	\$0	\$521	\$1,000	\$0
		410	SUPPLIES AND MATERIALS	\$2,137	\$0	\$1,500	\$1,500
		542	REPLACE EQUIP PURCHASE	\$394	\$503	\$500	\$500
100-1121-574-290	6-8 AVID, WEB, PBIS, OTHER PROGRAMS	111	LICENSED SALARIES	\$0	\$2,471	\$2,500	\$0
		111	LICENSED SALARIES	\$853	\$12,536	\$45,968	\$18,086
		121	SUBSTITUTES-LICENSED	\$3,422	\$0	\$0	\$0
		130	ADDITIONAL SALARY	\$0	\$0	\$520	\$600
		130	ADDITIONAL SALARY	\$0	\$1,071	\$1,215	\$1,500
		130	ADDITIONAL SALARY	\$0	\$1,239	\$1,500	\$1,500
		130	ADDITIONAL SALARY	\$9,402	\$7,503	\$7,730	\$0
		211	EMPLOYER PERS	\$0	\$0	\$106	\$135
		211	EMPLOYER PERS	\$0	\$360	\$249	\$390
		211	EMPLOYER PERS	\$0	\$782	\$750	\$390
		211	EMPLOYER PERS	\$2,671	\$5,274	\$10,986	\$5,623
		220	EMPLOYER FICA	\$0	\$0	\$42	\$46
		220	EMPLOYER FICA	\$0	\$81	\$99	\$115
		220	EMPLOYER FICA	\$0	\$268	\$350	\$115
		220	EMPLOYER FICA	\$1,020	\$1,451	\$4,354	\$1,467

			231	WORKERS' COMPENSATION	\$0	\$0	\$4	\$37
			231	WORKERS' COMPENSATION	\$0	\$4	\$8	\$75
			231	WORKERS' COMPENSATION	\$0	\$6	\$20	\$75
			231	WORKERS' COMPENSATION	\$5	\$29	\$374	\$199
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$3	\$20
			232	UNEMPLOYMENT COMPENSATION	\$0	\$5	\$6	\$42
			232	UNEMPLOYMENT COMPENSATION	\$0	\$6	\$30	\$42
			232	UNEMPLOYMENT COMPENSATION	\$2	\$36	\$269	\$90
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$180	\$0
			240	CONTRACTUAL EMP BENEFITS	\$0	\$32	\$420	\$0
			240	CONTRACTUAL EMP BENEFITS	\$0	\$1,131	\$1,500	\$0
			240	CONTRACTUAL EMP BENEFITS	\$363	\$5,672	\$18,574	\$16,614
			342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$300	\$300
			342	TRAVEL, OUT OF DISTRICT	\$454	\$148	\$0	\$150
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$500	\$500
			410	SUPPLIES AND MATERIALS	\$0	\$76	\$4,500	\$4,500
			410	SUPPLIES AND MATERIALS	\$0	\$659	\$500	\$500
			410	SUPPLIES AND MATERIALS	\$4,666	\$258	\$300	\$300
			420	TEXTBOOKS	\$0	\$0	\$0	\$1,000
			640	DUES & FEES	\$0	\$0	\$300	\$0
			640	DUES & FEES	\$0	\$621	\$750	\$500
				Total Function 1121	\$1,546,890	\$1,604,754	\$2,063,592	\$1,957,777
1122	100-1122-574-000	ATHLETICS	111	LICENSED SALARIES	\$25,406	\$26,212	\$27,966	\$28,174
			121	SUBSTITUTES-LICENSED	\$3,872	\$2,819	\$4,526	\$5,000
			130	ADDITIONAL SALARY	\$46,578	\$47,041	\$46,985	\$47,925
			211	EMPLOYER PERS	\$17,793	\$16,716	\$16,260	\$16,394
			220	EMPLOYER FICA	\$5,706	\$5,782	\$6,445	\$6,334
			231	WORKERS' COMPENSATION	\$29	\$206	\$553	\$603
			232	UNEMPLOYMENT COMPENSATION	\$14	\$245	\$398	\$917
			240	CONTRACTUAL EMP BENEFITS	\$8,204	\$7,643	\$27,491	\$16,645
			321	CLEANING SERVICES	\$44	\$139	\$150	\$0
			342	TRAVEL, OUT OF DISTRICT	\$13,462	\$6,073	\$12,000	\$12,000
			410	SUPPLIES AND MATERIALS	\$970	\$0	\$500	\$5,000
			541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$0	\$5,000
			640	DUES & FEES	\$5,182	\$5,947	\$7,000	\$7,000
	100-1122-574-230	ATHLETICS	342	TRAVEL, OUT OF DISTRICT	\$255	\$0	\$0	\$0

			Total Function 1122	\$127,516	\$118,823	\$150,274	\$150,992			
1131	100-1131-656-000	9 - 12 HIGH SCHOOL	111	LICENSED SALARIES	\$749	\$0	\$0	\$0		
			112	CLASSIFIED SALARIES	\$18,716	\$19,147	\$20,773	\$23,042		
			121	SUBSTITUTES-LICENSED	\$38,144	\$36,551	\$64,054	\$64,054		
			122	SUBSTITUTES-CLASSIFIED	\$172	\$444	\$680	\$680		
			130	ADDITIONAL SALARY	\$2,535	\$10,130	\$5,725	\$5,725		
			211	EMPLOYER PERS	\$13,391	\$4,517	\$18,665	\$16,092		
			220	EMPLOYER FICA	\$4,590	\$5,111	\$7,398	\$8,916		
			231	WORKERS' COMPENSATION	\$53	(\$161)	\$635	\$602		
			232	UNEMPLOYMENT COMPENSATION	(\$775)	\$238	\$457	\$5,000		
			240	CONTRACTUAL EMP BENEFITS	\$11,259	\$12,005	\$31,557	\$13,050		
			342	TRAVEL, OUT OF DISTRICT	\$946	\$2,897	\$0	\$1,000		
			351	TELEPHONE	\$0	\$0	\$0	\$250		
			389	NON-INSTR PROF TECH SERV	\$2,209	\$0	\$0	\$1,500		
			410	SUPPLIES AND MATERIALS	\$1,886	\$862	\$450	\$1,500		
			640	DUES & FEES	\$189	\$1,037	\$800	\$800		
			100-1131-656-100	9-12 LANG ARTS, YEARBOOK, FORENSICS	111	LICENSED SALARIES	\$147,806	\$172,417	\$143,482	\$188,974
					130	ADDITIONAL SALARY	\$2,673	\$0	\$0	\$0
130	ADDITIONAL SALARY	\$3,436			\$3,505	\$3,645	\$3,754			
130	ADDITIONAL SALARY	\$8,235			\$8,163	\$8,997	\$2,500			
211	EMPLOYER PERS	\$772			\$803	\$746	\$776			
211	EMPLOYER PERS	\$1,064			\$0	\$0	\$0			
211	EMPLOYER PERS	\$53,623			\$62,105	\$31,195	\$58,752			
220	EMPLOYER FICA	\$202			\$0	\$0	\$0			
220	EMPLOYER FICA	\$263			\$268	\$296	\$287			
220	EMPLOYER FICA	\$11,776			\$13,745	\$12,365	\$15,524			
231	WORKERS' COMPENSATION	\$1			\$0	\$0	\$0			
231	WORKERS' COMPENSATION	\$2			\$15	\$25	\$25			
231	WORKERS' COMPENSATION	\$64			\$12	\$1,246	\$945			
232	UNEMPLOYMENT COMPENSATION	\$0			\$0	\$0	\$0			
232	UNEMPLOYMENT COMPENSATION	\$1			\$18	\$18	\$54			
232	UNEMPLOYMENT COMPENSATION	\$28			\$17	\$763	\$2,079			
240	CONTRACTUAL EMP BENEFITS	(\$19)			\$0	\$1,261	\$0			
240	CONTRACTUAL EMP BENEFITS	\$60			\$0	\$0	\$0			
240	CONTRACTUAL EMP BENEFITS	\$36,291			\$46,646	\$52,742	\$66,807			
342	TRAVEL, OUT OF DISTRICT	\$274			\$0	\$1,000	\$0			

		410	SUPPLIES AND MATERIALS	\$304	\$0	\$250	\$250
		420	TEXTBOOKS	\$947	\$687	\$750	\$750
100-1131-656-110	SOCIAL STUDIES	111	LICENSED SALARIES	\$171,790	\$177,869	\$186,077	\$196,864
		130	ADDITIONAL SALARY	\$1,145	\$1,168	\$0	\$1,000
		211	EMPLOYER PERS	\$61,101	\$64,491	\$38,069	\$61,205
		220	EMPLOYER FICA	\$12,599	\$13,115	\$15,089	\$15,964
		231	WORKERS' COMPENSATION	\$81	(\$11)	\$1,295	\$2,166
		232	UNEMPLOYMENT COMPENSATION	\$31	(\$19)	\$932	\$984
		240	CONTRACTUAL EMP BENEFITS	\$52,567	\$54,287	\$64,364	\$50,271
		410	SUPPLIES AND MATERIALS	\$140	\$0	\$350	\$350
		420	TEXTBOOKS	\$0	\$0	\$500	\$500
100-1131-656-120	SCIENCE	111	LICENSED SALARIES	\$198,841	\$175,162	\$179,642	\$202,000
		130	ADDITIONAL SALARY	\$3,145	\$2,167	\$2,255	\$5,000
		211	EMPLOYER PERS	\$68,454	\$51,121	\$37,214	\$34,652
		220	EMPLOYER FICA	\$14,745	\$13,050	\$14,750	\$16,680
		231	WORKERS' COMPENSATION	\$105	\$3	\$1,266	\$2,222
		232	UNEMPLOYMENT COMPENSATION	\$37	(\$14)	\$911	\$1,010
		240	CONTRACTUAL EMP BENEFITS	\$47,546	\$28,687	\$62,918	\$66,846
		410	SUPPLIES AND MATERIALS	\$4,403	\$864	\$5,000	\$5,000
		420	TEXTBOOKS	\$0	\$20	\$500	\$700
		460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$5,000
		541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$0	\$1,000
		542	REPLACE EQUIP PURCHASE	\$906	\$0	\$500	\$1,000
		640	DUES & FEES	\$50	\$0	\$0	\$0
100-1131-656-130	ART, MUSIC & BAND	111	LICENSED SALARIES	\$27,447	\$24,826	\$30,699	\$30,842
		111	LICENSED SALARIES	\$28,305	\$16,954	\$70,720	\$20,647
		111	LICENSED SALARIES	\$66,521	\$67,932	\$70,720	\$72,538
		130	ADDITIONAL SALARY	\$2,291	\$2,337	\$2,472	\$2,500
		130	ADDITIONAL SALARY	\$5,727	\$5,841	\$6,075	\$6,000
		211	EMPLOYER PERS	\$6,681	\$7,448	\$6,786	\$6,589
		211	EMPLOYER PERS	\$7,646	\$6,367	\$15,711	\$6,419
		211	EMPLOYER PERS	\$26,474	\$26,304	\$14,468	\$21,389
		220	EMPLOYER FICA	\$2,274	\$2,077	\$2,690	\$2,561
		220	EMPLOYER FICA	\$2,587	\$1,735	\$6,227	\$2,551
		220	EMPLOYER FICA	\$4,837	\$4,997	\$5,735	\$5,579
		231	WORKERS' COMPENSATION	\$15	\$40	\$231	\$154

		231	WORKERS' COMPENSATION	\$15	\$92	\$535	\$227
		231	WORKERS' COMPENSATION	\$30	(\$6)	\$492	\$344
		232	UNEMPLOYMENT COMPENSATION	\$5	\$8	\$166	\$339
		232	UNEMPLOYMENT COMPENSATION	\$6	\$27	\$384	\$157
		232	UNEMPLOYMENT COMPENSATION	\$12	(\$10)	\$354	\$757
		240	CONTRACTUAL EMP BENEFITS	\$4,801	\$2,858	\$26,563	\$16,622
		240	CONTRACTUAL EMP BENEFITS	\$8,687	\$7,890	\$11,474	\$16,653
		240	CONTRACTUAL EMP BENEFITS	\$9,632	\$9,912	\$24,462	\$16,766
		322	REPAIRS & MAINTENANCE	\$0	\$0	\$500	\$500
		322	REPAIRS & MAINTENANCE	\$0	\$1,025	\$0	\$1,000
		322	REPAIRS & MAINTENANCE	\$1,500	\$0	\$1,800	\$1,800
		342	TRAVEL, OUT OF DISTRICT	\$27	\$269	\$500	\$500
		342	TRAVEL, OUT OF DISTRICT	\$546	\$447	\$850	\$850
		410	SUPPLIES AND MATERIALS	\$0	\$135	\$500	\$500
		410	SUPPLIES AND MATERIALS	\$1,999	\$534	\$2,000	\$2,000
		410	SUPPLIES AND MATERIALS	\$2,826	\$1,097	\$3,000	\$3,000
		460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$2,500
		541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$0	\$1,500
		542	REPLACE EQUIP PURCHASE	\$0	\$0	\$0	\$2,500
		542	REPLACE EQUIP PURCHASE	\$0	\$0	\$1,000	\$2,500
		640	DUES & FEES	\$0	\$150	\$500	\$500
		640	DUES & FEES	\$735	\$879	\$750	\$750
100-1131-656-160	CTE PATHWAYS - HEALTH OCC	111	LICENSED SALARIES	\$0	\$17,490	\$18,699	\$21,259
		130	ADDITIONAL SALARY	\$0	\$1,168	\$1,215	\$1,500
		211	EMPLOYER PERS	\$0	\$5,233	\$4,074	\$6,610
		220	EMPLOYER FICA	\$0	\$1,288	\$1,615	\$1,724
		231	WORKERS' COMPENSATION	\$0	\$5	\$139	\$106
		232	UNEMPLOYMENT COMPENSATION	\$0	\$3	\$100	\$234
		240	CONTRACTUAL EMP BENEFITS	\$0	\$6,001	\$6,888	\$16,624
		342	TRAVEL, OUT OF DISTRICT	\$8,846	\$0	\$1,500	\$1,500
		410	SUPPLIES AND MATERIALS	\$101	\$1,960	\$5,000	\$0
100-1131-656-180	MATHMATICS	111	LICENSED SALARIES	\$186,980	\$232,055	\$244,297	\$194,343
		130	ADDITIONAL SALARY	\$0	\$1,000	\$2,255	\$2,500
		211	EMPLOYER PERS	\$65,109	\$76,299	\$50,442	\$41,787
		220	EMPLOYER FICA	\$13,365	\$16,777	\$19,993	\$15,759
		231	WORKERS' COMPENSATION	\$89	(\$11)	\$1,716	\$972

		232	UNEMPLOYMENT COMPENSATION	\$34	(\$28)	\$1,234	\$2,138
		240	CONTRACTUAL EMP BENEFITS	\$49,051	\$60,871	\$85,282	\$66,823
		389	NON-INSTR PROF TECH SERV	\$0	\$1,236	\$500	\$0
		410	SUPPLIES AND MATERIALS	\$1,179	\$689	\$300	\$500
		460	NON-CONSUMABLE ITEMS	\$1,063	\$0	\$0	\$500
100-1131-656-190	CAREER EXPERIENCE	111	LICENSED SALARIES	\$46,078	\$50,812	\$54,220	\$55,618
		211	EMPLOYER PERS	\$10,353	\$11,575	\$11,093	\$17,291
		220	EMPLOYER FICA	\$3,528	\$3,876	\$4,397	\$4,510
		231	WORKERS' COMPENSATION	\$25	(\$1)	\$377	\$278
		232	UNEMPLOYMENT COMPENSATION	\$8	(\$7)	\$271	\$612
		240	CONTRACTUAL EMP BENEFITS	\$8,633	\$8,380	\$18,755	\$16,645
		342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$0	\$300
		410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$300
		460	NON-CONSUMABLE ITEMS	\$499	\$0	\$500	\$500
100-1131-656-200	PHYSICAL EDUCATION	111	LICENSED SALARIES	\$46,078	\$50,812	\$54,220	\$55,618
		211	EMPLOYER PERS	\$10,353	\$11,575	\$11,093	\$17,291
		220	EMPLOYER FICA	\$3,528	\$3,876	\$4,397	\$4,510
		231	WORKERS' COMPENSATION	\$25	(\$2)	\$377	\$278
		232	UNEMPLOYMENT COMPENSATION	\$8	(\$7)	\$271	\$612
		240	CONTRACTUAL EMP BENEFITS	\$8,633	\$8,380	\$18,755	\$16,645
		322	REPAIRS & MAINTENANCE	\$0	\$0	\$300	\$0
		410	SUPPLIES AND MATERIALS	\$0	\$1,236	\$0	\$1,000
		460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$1,500
		541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$0	\$1,500
		542	REPLACE EQUIP PURCHASE	\$1,121	\$240	\$1,000	\$1,000
100-1131-656-210	SPANISH	111	LICENSED SALARIES	\$63,585	\$66,344	\$70,812	\$68,796
		211	EMPLOYER PERS	\$8,776	\$18,539	\$14,487	\$21,389
		220	EMPLOYER FICA	\$4,647	\$4,596	\$5,742	\$5,579
		231	WORKERS' COMPENSATION	\$30	(\$7)	\$493	\$344
		232	UNEMPLOYMENT COMPENSATION	\$12	(\$9)	\$354	\$757
		240	CONTRACTUAL EMP BENEFITS	\$21,288	\$20,083	\$24,494	\$16,766
		410	SUPPLIES AND MATERIALS	\$403	\$0	\$500	\$500
100-1131-656-260	COMPUTER SCIENCE	322	REPAIRS & MAINTENANCE	\$0	\$140	\$1,000	\$0
		410	SUPPLIES AND MATERIALS	\$0	\$897	\$0	\$1,500
		541	INITIAL & ADDITNL EQUIP	\$6,733	\$12,967	\$11,000	\$7,500
		550	TECHNOLOGY	\$495	\$0	\$1,500	\$2,500

100-1131-656-270	9-12 CONSTRUCTION	111	LICENSED SALARIES	\$0	\$0	\$0	\$29,380		
		111	LICENSED SALARIES	\$117,388	\$87,513	\$0	\$0		
		121	SUBSTITUTES-LICENSED	\$0	\$752	\$0	\$0		
		130	ADDITIONAL SALARY	\$0	\$2,500	\$0	\$0		
		211	EMPLOYER PERS	\$0	\$0	\$0	\$9,134		
		211	EMPLOYER PERS	\$12,532	\$23,087	\$0	\$0		
		220	EMPLOYER FICA	\$0	\$0	\$0	\$2,382		
		220	EMPLOYER FICA	\$8,769	\$6,781	\$0	\$0		
		231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$147		
		231	WORKERS' COMPENSATION	\$503	\$377	\$0	\$0		
		232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$323		
		232	UNEMPLOYMENT COMPENSATION	\$587	\$4	\$0	\$0		
		240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$0	\$16,648		
		240	CONTRACTUAL EMP BENEFITS	\$39,625	\$29,724	\$0	\$0		
		324	RENTALS	\$0	\$2,700	\$0	\$0		
		342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$300	\$0		
		389	NON-INSTR PROF TECH SERV	\$0	\$0	\$1,000	\$1,000		
		410	SUPPLIES AND MATERIALS	\$0	\$130	\$5,000	\$5,000		
		410	SUPPLIES AND MATERIALS	\$0	\$1,919	\$3,500	\$2,000		
		410	SUPPLIES AND MATERIALS	\$267	\$2,989	\$0	\$105		
		410	SUPPLIES AND MATERIALS	\$8,867	\$34,325	\$0	\$0		
		541	INITIAL & ADDITNL EQUIP	\$0	\$2,248	\$0	\$0		
		640	DUES & FEES	\$0	\$0	\$500	\$0		
		100-1131-656-290	9-12 AVID, OTHER PROGRAMS	111	LICENSED SALARIES	\$0	\$23,821	\$16,352	\$16,352
				130	ADDITIONAL SALARY	\$0	\$0	\$1,215	\$0
				130	ADDITIONAL SALARY	\$0	\$583	\$1,040	\$1,500
				130	ADDITIONAL SALARY	\$2,290	\$5,062	\$2,835	\$3,500
				211	EMPLOYER PERS	\$0	\$0	\$249	\$0
211	EMPLOYER PERS			\$0	\$6,333	\$3,558	\$4,592		
211	EMPLOYER PERS			\$10,099	\$1,513	\$580	\$910		
220	EMPLOYER FICA			\$0	\$0	\$99	\$0		
220	EMPLOYER FICA			\$0	\$1,867	\$1,410	\$1,198		
220	EMPLOYER FICA			\$3,458	\$379	\$230	\$268		
231	WORKERS' COMPENSATION			\$0	\$0	\$8	\$0		
231	WORKERS' COMPENSATION			\$0	\$3	\$121	\$162		
231	WORKERS' COMPENSATION			\$26	\$21	\$20	\$18		

		232	UNEMPLOYMENT COMPENSATION	\$0	(\$0)	\$87	\$94
		232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$6	\$0
		232	UNEMPLOYMENT COMPENSATION	\$8	\$25	\$14	\$31
		240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$420	\$0
		240	CONTRACTUAL EMP BENEFITS	\$0	\$7,219	\$6,016	\$5,264
		240	CONTRACTUAL EMP BENEFITS	\$16,241	(\$644)	\$981	\$0
		311	INSTRUCTION SERVICES	\$36,000	\$37,101	\$38,000	\$40,000
		322	REPAIRS & MAINTENANCE	\$0	\$0	\$1,000	\$0
		342	TRAVEL, OUT OF DISTRICT	\$296	\$164	\$1,500	\$1,500
		389	NON-INSTR PROF TECH SERV	\$0	\$0	\$1,000	\$0
		410	SUPPLIES AND MATERIALS	\$0	\$414	\$0	\$1,500
		410	SUPPLIES AND MATERIALS	\$3,938	\$0	\$9,000	\$2,000
		460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$2,500
		550	TECHNOLOGY	\$0	\$0	\$1,200	\$0
		640	DUES & FEES	\$0	\$0	\$0	\$1,000
		640	DUES & FEES	\$0	\$750	\$1,000	\$0
100-1131-656-570	AUTOMOTIVE	111	LICENSED SALARIES	\$43,333	\$39,223	\$51,436	\$61,999
		130	ADDITIONAL SALARY	\$6,190	\$5,563	\$5,786	\$1,000
		211	EMPLOYER PERS	\$11,127	\$8,269	\$11,707	\$19,275
		220	EMPLOYER FICA	\$3,735	\$3,426	\$4,640	\$5,027
		231	WORKERS' COMPENSATION	\$32	\$25	\$398	\$392
		232	UNEMPLOYMENT COMPENSATION	\$9	\$22	\$286	\$471
		240	CONTRACTUAL EMP BENEFITS	\$16,169	(\$39)	\$19,793	\$16,746
		322	REPAIRS & MAINTENANCE	\$374	\$0	\$1,000	\$1,500
		410	SUPPLIES AND MATERIALS	\$6,687	\$8,005	\$7,500	\$10,000
		410	SUPPLIES AND MATERIALS	\$18,073	\$3,745	\$3,700	\$0
		460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$2,500
		542	REPLACE EQUIP PURCHASE	\$0	\$0	\$0	\$1,250
100-1131-656-580	METALS	111	LICENSED SALARIES	\$0	\$0	\$43,323	\$0
		211	EMPLOYER PERS	\$0	\$0	\$8,863	\$0
		220	EMPLOYER FICA	\$0	\$0	\$3,513	\$0
		231	WORKERS' COMPENSATION	\$0	\$0	\$302	\$0
		232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$217	\$0
		240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$14,985	\$0
		322	REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$1,500
		410	SUPPLIES AND MATERIALS	\$3,603	\$2,911	\$10,000	\$10,000

			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$2,500
			542	REPLACE EQUIP PURCHASE	\$0	\$0	\$2,500	\$1,250
100-1131-656-590		CULINARY ARTS	111	LICENSED SALARIES	\$51,923	\$52,962	\$55,080	\$61,999
			130	ADDITIONAL SALARY	\$8,418	\$7,998	\$7,869	\$1,500
			211	EMPLOYER PERS	\$13,558	\$16,630	\$12,879	\$15,275
			220	EMPLOYER FICA	\$4,343	\$4,357	\$5,105	\$5,027
			231	WORKERS' COMPENSATION	\$30	\$29	\$438	\$682
			232	UNEMPLOYMENT COMPENSATION	\$11	\$33	\$315	\$310
			240	CONTRACTUAL EMP BENEFITS	\$15,996	\$17,532	\$21,774	\$16,746
			342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$250	\$250
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$3,000	\$0
			410	SUPPLIES AND MATERIALS	\$11,700	\$12,296	\$10,000	\$10,000
			542	REPLACE EQUIP PURCHASE	\$0	\$0	\$0	\$1,250
			Total Function 1131		\$2,258,041	\$2,334,280	\$2,490,528	\$2,500,111
1132	100-1132-656-000	ATHLETICS	111	LICENSED SALARIES	\$34,895	\$35,341	\$36,755	\$36,757
			121	SUBSTITUTES-LICENSED	\$10,393	\$4,510	\$0	\$1,500
			130	ADDITIONAL SALARY	\$118,724	\$130,638	\$135,060	\$151,267
			211	EMPLOYER PERS	\$49,650	\$39,268	\$35,151	\$32,327
			220	EMPLOYER FICA	\$12,228	\$12,816	\$13,932	\$14,667
			231	WORKERS' COMPENSATION	\$50	\$539	\$1,196	\$861
			232	UNEMPLOYMENT COMPENSATION	\$806	\$662	\$860	\$1,600
			240	CONTRACTUAL EMP BENEFITS	\$8,159	\$9,824	\$59,431	\$16,668
			342	TRAVEL, OUT OF DISTRICT	\$46,647	\$45,668	\$40,000	\$40,000
			386	DATA PROCESSING SERVICES	\$0	\$0	\$100	\$0
			389	NON-INSTR PROF TECH SERV	\$20,172	\$19,875	\$25,000	\$25,000
			410	SUPPLIES AND MATERIALS	\$6,561	\$13,652	\$12,000	\$12,000
			460	NON-CONSUMABLE ITEMS	\$2,628	\$45,033	\$20,000	\$20,000
			541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$0	\$25,000
			542	REPLACE EQUIP PURCHASE	\$28,201	\$2,599	\$5,000	\$5,000
			640	DUES & FEES	\$14,953	\$7,304	\$10,000	\$10,000
			Total Function 1132		\$354,068	\$367,729	\$394,485	\$392,647
1210	100-1210-001-000	TALENTED & GIFTED	130	ADDITIONAL SALARY	\$3,125	\$3,504	\$0	\$0
			211	EMPLOYER PERS	\$701	\$987	\$0	\$0
			220	EMPLOYER FICA	\$230	\$256	\$0	\$0
			231	WORKERS' COMPENSATION	\$1	\$14	\$0	\$0
			232	UNEMPLOYMENT COMPENSATION	\$1	\$18	\$0	\$0

			240	CONTRACTUAL EMP BENEFITS	\$72	\$128	\$0	\$0
			313	STUDENT SERVICES	\$0	\$0	\$250	\$0
			342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$100	\$600
			410	SUPPLIES AND MATERIALS	\$234	\$0	\$1,000	\$0
			420	TEXTBOOKS	\$0	\$0	\$1,000	\$0
			470	COMPUTER SOFTWARE	\$0	\$0	\$1,000	\$0
			550	TECHNOLOGY	\$0	\$0	\$1,000	\$0
			640	DUES & FEES	\$0	\$0	\$250	\$0
100-1210-304-000	ELEMENTARY TAG		130	ADDITIONAL SALARY	\$0	\$0	\$1,215	\$0
			211	EMPLOYER PERS	\$0	\$0	\$249	\$0
			220	EMPLOYER FICA	\$0	\$0	\$99	\$0
			231	WORKERS' COMPENSATION	\$0	\$0	\$8	\$0
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$6	\$0
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$420	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$1,500	\$3,000
100-1210-574-000	MS TAG		130	ADDITIONAL SALARY	\$0	\$0	\$1,215	\$0
			211	EMPLOYER PERS	\$0	\$0	\$249	\$0
			220	EMPLOYER FICA	\$0	\$0	\$99	\$0
			231	WORKERS' COMPENSATION	\$0	\$0	\$8	\$0
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$6	\$0
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$420	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$1,000	\$2,250
100-1210-656-000	HS TAG		130	ADDITIONAL SALARY	\$0	\$0	\$1,215	\$0
			211	EMPLOYER PERS	\$0	\$0	\$249	\$0
			220	EMPLOYER FICA	\$0	\$0	\$99	\$0
			231	WORKERS' COMPENSATION	\$0	\$0	\$8	\$0
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$6	\$0
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$420	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$1,000	\$2,250
Total Function 1210					\$4,363	\$4,907	\$14,091	\$8,100
1220	100-1220-001-320	SPECIAL EDUCATION	111	LICENSED SALARIES	\$7,997	\$16,258	\$10,000	\$10,000
			112	CLASSIFIED SALARIES	\$0	\$1,483	\$5,000	\$5,000
			121	SUBSTITUTES-LICENSED	\$17,887	\$11,438	\$2,625	\$2,625
			122	SUBSTITUTES-CLASSIFIED	\$11,403	\$3,311	\$5,068	\$5,068
			130	ADDITIONAL SALARY	\$1,000	\$1,000	\$0	\$0
			211	EMPLOYER PERS	\$5,389	\$6,701	\$4,643	\$4,643

		220	EMPLOYER FICA	\$2,922	\$2,562	\$1,840	\$1,840
		231	WORKERS' COMPENSATION	\$11	\$49	\$158	\$158
		232	UNEMPLOYMENT COMPENSATION	\$1,112	\$219	\$114	\$114
		240	CONTRACTUAL EMP BENEFITS	\$1,683	(\$94)	\$7,850	\$7,850
		310	PROF & TECHNICAL SERVICES	\$0	\$0	\$1,000	\$2,000
		312	INST PROGRAM IMP SERVICES	\$0	\$0	\$250	\$250
		313	STUDENT SERVICES	\$18,012	\$7,434	\$110,000	\$110,000
		322	REPAIRS & MAINTENANCE	\$490	\$0	\$1,000	\$1,500
		324	RENTALS	\$762	\$1,366	\$2,000	\$2,000
		342	TRAVEL, OUT OF DISTRICT	\$531	\$405	\$1,500	\$1,500
		353	POSTAGE	\$0	\$0	\$150	\$150
		370	TUITION	\$0	\$0	\$500	\$0
		410	SUPPLIES AND MATERIALS	\$7,337	\$9,554	\$7,200	\$10,000
		420	TEXTBOOKS	\$0	\$7,024	\$1,000	\$2,500
		460	NON-CONSUMABLE ITEMS	\$0	\$0	\$1,000	\$2,500
		470	COMPUTER SOFTWARE	\$0	\$7,932	\$1,000	\$10,000
		541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$800	\$2,500
		542	REPLACE EQUIP PURCHASE	\$0	\$0	\$2,000	\$2,000
		640	DUES & FEES	\$505	\$1,422	\$1,250	\$1,250
100-1220-304-320	ES SPECIAL EDUCATION	111	LICENSED SALARIES	\$69,665	\$127,607	\$119,481	\$68,479
		112	CLASSIFIED SALARIES	\$185,352	\$191,756	\$221,578	\$177,899
		121	SUBSTITUTES-LICENSED	\$3,796	\$3,382	\$5,278	\$2,000
		122	SUBSTITUTES-CLASSIFIED	\$1,285	\$2,635	\$4,178	\$5,000
		130	ADDITIONAL SALARY	\$0	\$0	\$1,040	\$1,500
		211	EMPLOYER PERS	\$47,671	\$77,448	\$71,924	\$50,672
		220	EMPLOYER FICA	\$19,396	\$24,150	\$28,508	\$23,129
		231	WORKERS' COMPENSATION	\$258	\$98	\$2,448	\$967
		232	UNEMPLOYMENT COMPENSATION	\$47	(\$15)	\$1,760	\$3,200
		240	CONTRACTUAL EMP BENEFITS	\$148,992	\$162,628	\$121,915	\$124,651
		389	NON-INSTR PROF TECH SERV	\$0	\$0	\$0	\$1,000
		410	SUPPLIES AND MATERIALS	\$0	\$320	\$350	\$2,500
100-1220-574-320	MS SPECIAL EDUCATION	111	LICENSED SALARIES	\$55,280	\$74,212	\$61,400	\$61,683
		112	CLASSIFIED SALARIES	\$72,122	\$93,082	\$110,163	\$126,054
		121	SUBSTITUTES-LICENSED	\$360	\$1,221	\$1,905	\$2,500
		122	SUBSTITUTES-CLASSIFIED	\$1,054	\$1,317	\$4,361	\$5,000
		211	EMPLOYER PERS	\$23,862	\$39,265	\$36,382	\$39,371

			220	EMPLOYER FICA	\$9,581	\$12,234	\$14,420	\$15,219
			231	WORKERS' COMPENSATION	\$110	\$47	\$1,238	\$716
			232	UNEMPLOYMENT COMPENSATION	\$23	(\$11)	\$890	\$1,544
			240	CONTRACTUAL EMP BENEFITS	\$69,673	\$65,899	\$61,511	\$76,726
			389	NON-INSTR PROF TECH SERV	\$0	\$0	\$0	\$1,000
100-1220-656-320	HS SPECIAL EDUCATION		111	LICENSED SALARIES	\$102,844	\$74,937	\$194,384	\$183,587
			112	CLASSIFIED SALARIES	\$71,196	\$206,747	\$215,237	\$185,742
			121	SUBSTITUTES-LICENSED	\$540	\$21,637	\$2,000	\$2,500
			122	SUBSTITUTES-CLASSIFIED	\$594	\$4,176	\$6,393	\$5,000
			130	ADDITIONAL SALARY	\$0	\$7,325	\$1,040	\$1,500
			211	EMPLOYER PERS	\$50,617	\$85,377	\$85,733	\$85,381
			220	EMPLOYER FICA	\$13,228	\$23,544	\$33,981	\$29,096
			231	WORKERS' COMPENSATION	\$124	\$198	\$2,917	\$1,065
			232	UNEMPLOYMENT COMPENSATION	\$32	\$126	\$2,098	\$2,725
			240	CONTRACTUAL EMP BENEFITS	\$72,161	\$126,358	\$144,951	\$158,494
			389	NON-INSTR PROF TECH SERV	\$0	\$240	\$250	\$1,000
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$5,000
			470	COMPUTER SOFTWARE	\$0	\$1,250	\$5,000	\$0
Total Function 1220					\$1,096,904	\$1,507,252	\$1,732,662	\$1,637,348
1227	100-1227-001-320	EXTENDED SCHOOL YEAR	111	LICENSED SALARIES	\$135	\$0	\$0	\$0
			112	CLASSIFIED SALARIES	\$3,721	\$0	\$0	\$0
			130	ADDITIONAL SALARY	\$7,736	\$11,662	\$12,303	\$0
			211	EMPLOYER PERS	\$2,863	\$2,468	\$2,517	\$0
			220	EMPLOYER FICA	\$887	\$892	\$998	\$0
			231	WORKERS' COMPENSATION	\$25	\$46	\$86	\$0
			232	UNEMPLOYMENT COMPENSATION	\$2	\$58	\$62	\$0
			240	CONTRACTUAL EMP BENEFITS	(\$64)	\$0	\$4,256	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$250	\$0
Total Function 1227					\$15,306	\$15,126	\$20,472	\$0
1231	100-1231-001-320	SENSORY IMPAIRED	313	STUDENT SERVICES	\$23,545	\$40,414	\$500	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$250	\$0
Total Function 1231					\$23,545	\$40,414	\$750	\$0
1280	100-1280-656-000	ALTERNATIVE EDUCATION	111	LICENSED SALARIES	\$25,908	\$28,827	\$28,331	\$31,731
			112	CLASSIFIED SALARIES	\$0	\$7,704	\$0	\$0
			211	EMPLOYER PERS	\$5,821	\$8,539	\$5,796	\$9,865
			220	EMPLOYER FICA	\$1,940	\$2,389	\$2,297	\$2,573

			231	WORKERS' COMPENSATION	\$10	\$35	\$197	\$349
			232	UNEMPLOYMENT COMPENSATION	\$5	\$35	\$142	\$159
			240	CONTRACTUAL EMP BENEFITS	\$8,913	\$14,810	\$9,800	\$16,655
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$100	\$0
			640	DUES & FEES	\$125	\$0	\$0	\$0
				Total Function 1280	\$42,723	\$62,339	\$46,663	\$61,332
1291	100-1291-001-000	ENGLISH AS SECOND LANG.	111	LICENSED SALARIES	\$57,601	\$58,491	\$63,574	\$62,829
			121	SUBSTITUTES-LICENSED	\$5,313	\$2,631	\$4,103	\$0
			211	EMPLOYER PERS	\$13,443	\$16,602	\$13,846	\$19,534
			220	EMPLOYER FICA	\$4,685	\$4,570	\$5,488	\$5,095
			231	WORKERS' COMPENSATION	\$27	\$9	\$471	\$691
			232	UNEMPLOYMENT COMPENSATION	\$11	\$5	\$339	\$314
			240	CONTRACTUAL EMP BENEFITS	\$21,208	\$19,452	\$23,409	\$16,748
			313	STUDENT SERVICES	\$187	\$102	\$5,000	\$0
			342	TRAVEL, OUT OF DISTRICT	\$688	\$575	\$750	\$0
			410	SUPPLIES AND MATERIALS	\$583	\$0	\$1,000	\$0
				Total Function 1291	\$103,746	\$102,437	\$117,980	\$105,211
2114	100-2114-656-000	ATTENDANCE	112	CLASSIFIED SALARIES	\$26,267	\$27,437	\$29,175	\$29,996
			211	EMPLOYER PERS	\$4,326	\$5,841	\$5,969	\$6,293
			220	EMPLOYER FICA	\$2,009	\$2,099	\$2,438	\$2,295
			231	WORKERS' COMPENSATION	\$30	\$8	\$203	\$114
			232	UNEMPLOYMENT COMPENSATION	\$5	(\$4)	\$146	\$173
			240	CONTRACTUAL EMP BENEFITS	\$9,057	\$8,861	\$10,092	\$9,639
				Total Function 2114	\$41,694	\$44,242	\$48,023	\$48,510
2115	100-2115-000-000	STUDENT SAFETY	389	NON-INSTR PROF TECH SERV	\$35,074	\$2,583	\$100,000	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$5,478	\$5,000	\$10,000
				Total Function 2115	\$35,074	\$8,061	\$105,000	\$10,000
2120	100-2120-304-000	GUIDANCE SERVICES	111	LICENSED SALARIES	\$43,548	\$90,949	\$98,169	\$52,160
			130	ADDITIONAL SALARY	\$0	\$1,000	\$1,040	\$1,500
			211	EMPLOYER PERS	\$9,785	\$21,764	\$20,297	\$16,217
			220	EMPLOYER FICA	\$3,241	\$6,915	\$8,045	\$4,230
			231	WORKERS' COMPENSATION	\$25	\$4	\$691	\$261
			232	UNEMPLOYMENT COMPENSATION	\$8	\$460	\$497	\$574
			240	CONTRACTUAL EMP BENEFITS	\$15,036	\$32,225	\$34,316	\$16,716
			342	TRAVEL, OUT OF DISTRICT	\$622	\$0	\$250	\$250
			410	SUPPLIES AND MATERIALS	\$1,109	\$928	\$1,000	\$1,000

		640	DUES & FEES	\$0	\$1,000	\$1,000	\$1,000
100-2120-574-000	GUIDANCE SERVICES	111	LICENSED SALARIES	\$68,027	\$71,064	\$73,661	\$69,942
		130	ADDITIONAL SALARY	\$1,000	\$1,519	\$0	\$1,500
		211	EMPLOYER PERS	\$27,471	\$27,888	\$15,070	\$21,745
		220	EMPLOYER FICA	\$5,167	\$5,443	\$5,973	\$5,672
		231	WORKERS' COMPENSATION	\$24	(\$8)	\$513	\$350
		232	UNEMPLOYMENT COMPENSATION	\$13	(\$105)	\$369	\$769
		240	CONTRACTUAL EMP BENEFITS	\$9,303	\$9,615	\$25,479	\$16,770
		342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$0	\$250
		410	SUPPLIES AND MATERIALS	\$493	\$58	\$1,000	\$1,000
		640	DUES & FEES	\$129	\$379	\$500	\$1,000
100-2120-656-000	GUIDANCE SERVICES	111	LICENSED SALARIES	\$0	\$0	\$0	\$65,239
		130	ADDITIONAL SALARY	\$7,532	\$0	\$1,215	\$1,500
		211	EMPLOYER PERS	\$1,692	\$0	\$249	\$20,282
		220	EMPLOYER FICA	\$576	\$0	\$99	\$5,920
		231	WORKERS' COMPENSATION	\$1	(\$257)	\$8	\$326
		232	UNEMPLOYMENT COMPENSATION	\$1	(\$365)	\$6	\$718
		240	CONTRACTUAL EMP BENEFITS	(\$41)	(\$523)	\$420	\$16,560
		342	TRAVEL, OUT OF DISTRICT	\$487	\$0	\$300	\$250
		410	SUPPLIES AND MATERIALS	\$100	\$0	\$100	\$1,000
		640	DUES & FEES	\$0	\$0	\$0	\$1,000
100-2120-656-270	HSS COUNSELING	111	LICENSED SALARIES	\$58,422	\$61,645	\$0	\$0
		211	EMPLOYER PERS	\$18,788	\$23,869	\$0	\$0
		220	EMPLOYER FICA	\$4,373	\$4,532	\$0	\$0
		231	WORKERS' COMPENSATION	\$244	\$251	\$0	\$0
		232	UNEMPLOYMENT COMPENSATION	\$292	\$308	\$0	\$0
100-2120-656-320	COUNSELING SERVICES	111	LICENSED SALARIES	\$49,299	\$54,959	\$58,108	\$0
		130	ADDITIONAL SALARY	\$1,145	\$1,168	\$0	\$0
		211	EMPLOYER PERS	\$11,334	\$15,479	\$11,888	\$0
		220	EMPLOYER FICA	\$3,781	\$4,189	\$4,712	\$0
		231	WORKERS' COMPENSATION	\$25	(\$4)	\$405	\$0
		232	UNEMPLOYMENT COMPENSATION	\$9	(\$319)	\$291	\$0
		240	CONTRACTUAL EMP BENEFITS	\$16,783	\$16,557	\$20,100	\$0
		342	TRAVEL, OUT OF DISTRICT	\$296	\$332	\$350	\$0
		410	SUPPLIES AND MATERIALS	\$0	\$54	\$100	\$0
		640	DUES & FEES	\$1,525	\$0	\$1,500	\$0

				Total Function 2120	\$361,664	\$452,971	\$387,721	\$325,701
2129	100-2129-000-000	GUIDANCE SERVICE	211	EMPLOYER PERS	\$161	\$168	\$0	\$0
			220	EMPLOYER FICA	\$38	\$38	\$0	\$0
			231	WORKERS' COMPENSATION	\$2	\$2	\$0	\$0
			232	UNEMPLOYMENT COMPENSATION	\$3	\$3	\$0	\$0
			240	CONTRACTUAL EMP BENEFITS	\$516	\$517	\$0	\$0
				Total Function 2129	\$719	\$728	\$0	\$0
2130	100-2130-001-000	HEALTH/NURSE SERVICES	112	CLASSIFIED SALARIES	\$16,861	\$23,693	\$0	\$29,440
			122	SUBSTITUTES-CLASSIFIED	\$7,340	\$357	\$0	\$0
			211	EMPLOYER PERS	\$3,337	\$5,252	\$0	\$6,177
			220	EMPLOYER FICA	\$1,844	\$1,834	\$0	\$2,252
			231	WORKERS' COMPENSATION	\$25	\$9	\$0	\$112
			232	UNEMPLOYMENT COMPENSATION	\$4	(\$2)	\$0	\$21
			240	CONTRACTUAL EMP BENEFITS	\$7,650	\$7,455	\$0	\$16,380
			313	STUDENT SERVICES	\$0	\$28	\$500	\$0
			351	TELEPHONE	\$181	\$434	\$1,000	\$0
			389	NON-INSTR PROF TECH SERV	\$162	\$166	\$2,000	\$0
			410	SUPPLIES AND MATERIALS	\$253	\$0	\$2,000	\$0
	100-2130-001-320	HEALTH SERVICES	389	NON-INSTR PROF TECH SERV	\$0	\$0	\$2,000	\$2,000
	100-2130-304-000	ES HEALTH ROOM	112	CLASSIFIED SALARIES	\$0	\$0	\$24,849	\$0
			211	EMPLOYER PERS	\$0	\$0	\$5,084	\$0
			220	EMPLOYER FICA	\$0	\$0	\$2,015	\$0
			231	WORKERS' COMPENSATION	\$0	\$0	\$173	\$0
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$124	\$0
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$8,595	\$0
			410	SUPPLIES AND MATERIALS	\$127	\$609	\$400	\$0
				Total Function 2130	\$37,784	\$39,835	\$48,740	\$56,382
2134	100-2134-000-000	DISTRICT NURSE	410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$1,000
				Total Function 2134	\$0	\$0	\$0	\$1,000
2140	100-2140-001-320	PSYCHOLOGICAL SERVICES	313	STUDENT SERVICES	\$0	\$0	\$250	\$0
				Total Function 2140	\$0	\$0	\$250	\$0
2150	100-2150-001-320	SPEECH & AUDIOLOGY SRVS	111	LICENSED SALARIES	\$79,984	\$67,800	\$70,512	\$73,488
			112	CLASSIFIED SALARIES	\$23,972	\$24,790	\$26,138	\$54,140
			211	EMPLOYER PERS	\$39,363	\$31,552	\$19,774	\$32,021
			220	EMPLOYER FICA	\$7,922	\$7,052	\$7,838	\$9,764
			231	WORKERS' COMPENSATION	\$65	\$4	\$663	\$465

			232	UNEMPLOYMENT COMPENSATION	\$19	(\$13)	\$494	\$860
			240	CONTRACTUAL EMP BENEFITS	\$19,904	\$29,792	\$33,431	\$45,499
			342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$250	\$0
			389	NON-INSTR PROF TECH SERV	\$0	\$99	\$100	\$0
			410	SUPPLIES AND MATERIALS	\$895	\$601	\$1,500	\$1,500
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$350
			640	DUES & FEES	\$0	\$199	\$200	\$0
				Total Function 2150	\$172,123	\$161,875	\$160,900	\$218,087
2190	100-2190-001-320	SPECIAL ED DIRECTOR	113	ADMINISTRATORS	\$47,247	\$48,192	\$49,159	\$50,602
			211	EMPLOYER PERS	\$18,804	\$18,660	\$10,057	\$13,708
			220	EMPLOYER FICA	\$3,611	\$3,685	\$3,986	\$4,103
			231	WORKERS' COMPENSATION	\$19	(\$7)	\$342	\$212
			232	UNEMPLOYMENT COMPENSATION	\$9	(\$7)	\$246	\$300
			240	CONTRACTUAL EMP BENEFITS	\$8,370	\$8,552	\$17,004	\$9,090
			322	REPAIRS & MAINTENANCE	\$0	\$0	\$200	\$1,500
			342	TRAVEL, OUT OF DISTRICT	\$1,470	\$1,732	\$2,500	\$2,500
			410	SUPPLIES AND MATERIALS	\$227	\$738	\$1,000	\$1,500
			640	DUES & FEES	\$548	\$1,171	\$1,200	\$1,500
				Total Function 2190	\$80,304	\$82,717	\$85,694	\$85,015
2210	100-2210-000-000	IMPROVEMENT INSTRUCTION	312	INST PROGRAM IMP SERVICES	\$44,156	\$50,984	\$52,000	\$0
			342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$250	\$0
				Total Function 2210	\$44,156	\$50,984	\$52,250	\$0
2213	100-2213-000-000	CURRICULUM DEVELOPMENT	410	SUPPLIES AND MATERIALS	\$0	\$20,686	\$1,500	\$0
			420	TEXTBOOKS	\$31,268	\$133,347	\$150,000	\$0
				Total Function 2213	\$31,268	\$154,034	\$151,500	\$0
2220	100-2220-000-000	LIBRARY/MEDIA SPECIALIST	342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$0	\$1,000
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$5,000
			411	LIBRARY AV SUPPLIES	\$0	\$0	\$0	\$3,525
			430	LIBRARY BOOKS	\$0	\$0	\$0	\$17,663
			440	PERIODICALS	\$0	\$0	\$0	\$1,000
			470	COMPUTER SOFTWARE	\$0	\$0	\$0	\$6,000
	100-2220-001-000	LIBRARIAN	111	LICENSED SALARIES	\$0	\$0	\$74,000	\$0
			211	EMPLOYER PERS	\$0	\$0	\$15,140	\$0
			220	EMPLOYER FICA	\$0	\$0	\$6,001	\$0
			231	WORKERS' COMPENSATION	\$0	\$0	\$515	\$0
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$370	\$0

			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$25,597	\$0
100-2220-304-000	LIBRARY SERVICES		112	CLASSIFIED SALARIES	\$28,193	\$28,726	\$30,504	\$30,078
			122	SUBSTITUTES-CLASSIFIED	\$469	\$211	\$5,869	\$0
			211	EMPLOYER PERS	\$9,564	\$9,477	\$7,442	\$7,246
			220	EMPLOYER FICA	\$2,098	\$2,040	\$2,950	\$2,301
			231	WORKERS' COMPENSATION	\$29	\$21	\$253	\$114
			232	UNEMPLOYMENT COMPENSATION	\$5	(\$3)	\$182	\$22
			240	CONTRACTUAL EMP BENEFITS	\$16,000	\$15,948	\$12,582	\$16,382
			410	SUPPLIES AND MATERIALS	\$903	\$992	\$1,000	\$0
			430	LIBRARY BOOKS	\$1,316	\$1,491	\$1,500	\$0
100-2220-574-000	LIBRARY SERVICES		112	CLASSIFIED SALARIES	\$21,234	\$21,794	\$23,594	\$24,460
			122	SUBSTITUTES-CLASSIFIED	\$723	\$833	\$1,320	\$0
			211	EMPLOYER PERS	\$2,613	\$4,853	\$5,097	\$5,132
			220	EMPLOYER FICA	\$1,680	\$1,731	\$2,020	\$1,871
			231	WORKERS' COMPENSATION	\$28	\$15	\$173	\$93
			232	UNEMPLOYMENT COMPENSATION	\$4	\$1	\$125	\$22
			240	CONTRACTUAL EMP BENEFITS	\$8,394	\$8,480	\$8,618	\$9,623
			322	REPAIRS & MAINTENANCE	\$0	\$0	\$200	\$0
			410	SUPPLIES AND MATERIALS	\$1,166	\$570	\$800	\$0
			430	LIBRARY BOOKS	\$1,783	\$2,323	\$3,500	\$0
			460	NON-CONSUMABLE ITEMS	\$0	\$2,061	\$2,100	\$0
			470	COMPUTER SOFTWARE	\$4,153	\$7,963	\$8,000	\$0
100-2220-656-000	LIBRARY SERVICES		112	CLASSIFIED SALARIES	\$22,473	\$22,914	\$24,926	\$25,686
			122	SUBSTITUTES-CLASSIFIED	\$723	\$949	\$1,452	\$0
			211	EMPLOYER PERS	\$3,784	\$4,830	\$5,397	\$5,389
			220	EMPLOYER FICA	\$1,762	\$1,818	\$2,139	\$1,965
			231	WORKERS' COMPENSATION	\$37	\$16	\$184	\$98
			232	UNEMPLOYMENT COMPENSATION	\$4	\$2	\$132	\$22
			240	CONTRACTUAL EMP BENEFITS	\$9,277	\$9,031	\$9,124	\$0
			322	REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$10,002
			410	SUPPLIES AND MATERIALS	\$1,147	\$214	\$389	\$0
			420	TEXTBOOKS	\$1,047	\$0	\$1,000	\$0
			430	LIBRARY BOOKS	\$156	\$753	\$2,000	\$0
			470	COMPUTER SOFTWARE	\$7,505	\$7,811	\$8,000	\$0
			Total Function 2220		\$148,268	\$157,865	\$294,195	\$174,694
2230	100-2230-001-320	ASSESSMENT AND TESTING	313	STUDENT SERVICES	\$0	\$0	\$3,000	\$0

				Total Function 2230	\$0	\$0	\$3,000	\$0	
2240	100-2240-000-000	STAFF DEVELOPMENT	342	TRAVEL, OUT OF DISTRICT	\$61	\$954	\$7,500	\$0	
			389	NON-INSTR PROF TECH SERV	\$6,800	\$0	\$10,000	\$0	
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$500	\$0	
			640	DUES & FEES	\$210	\$1,700	\$2,000	\$0	
	100-2240-304-000	STAFF DEVELOPMENT	342	TRAVEL, OUT OF DISTRICT	\$696	\$2,741	\$1,000	\$1,000	
			640	DUES & FEES	\$2,384	\$4,986	\$4,500	\$4,500	
	100-2240-574-000	STAFF DEVELOPMENT	342	TRAVEL, OUT OF DISTRICT	\$35	\$260	\$500	\$0	
			640	DUES & FEES	\$825	\$0	\$0	\$0	
	100-2240-656-000	STAFF DEVELOPMENT	342	TRAVEL, OUT OF DISTRICT	\$1,798	\$1,384	\$3,000	\$0	
			640	DUES & FEES	\$3,884	\$0	\$0	\$0	
					Total Function 2240	\$16,692	\$12,025	\$29,000	\$5,500
	2310	100-2310-000-000	SCHOOL BOARD	342	TRAVEL, OUT OF DISTRICT	\$4,056	\$6,612	\$6,500	\$0
354				ADVERTISING	\$0	\$302	\$200	\$0	
355				PRINTING AND BINDING	\$0	\$0	\$200	\$0	
381				AUDIT SERVICES	\$32,595	\$35,913	\$27,000	\$0	
382				LEGAL SERVICES	\$2,838	\$9,861	\$10,000	\$0	
384				NEGOTIATION SERVICES	\$0	\$0	\$1,000	\$0	
385				MANAGEMENT SERVICES	\$0	\$4,050	\$0	\$0	
388				ELECTION SERVICES	\$4,582	\$0	\$0	\$0	
389				NON-INSTR PROF TECH SERV	\$690	\$0	\$3,500	\$0	
410				SUPPLIES AND MATERIALS	\$1,264	\$3,314	\$5,000	\$0	
460				NON-CONSUMABLE ITEMS	\$0	\$0	\$2,000	\$0	
640				DUES & FEES	\$2,210	\$17,056	\$17,500	\$0	
100-2310-000-320				LEGAL/SPED	382	LEGAL SERVICES	\$0	\$0	\$500
				Total Function 2310	\$48,236	\$77,107	\$73,400	\$0	
2320	100-2320-000-000	EXECUTIVE SERVICES	113	ADMINISTRATORS	\$116,655	\$130,086	\$121,368	\$121,330	
			211	EMPLOYER PERS	\$47,713	\$51,883	\$24,830	\$35,295	
			220	EMPLOYER FICA	\$9,143	\$10,267	\$9,842	\$9,839	
			231	WORKERS' COMPENSATION	\$57	(\$2)	\$845	\$405	
			232	UNEMPLOYMENT COMPENSATION	\$41	\$4	\$608	\$670	
			240	CONTRACTUAL EMP BENEFITS	\$13,740	\$14,729	\$41,981	\$27,600	
			342	TRAVEL, OUT OF DISTRICT	\$1,309	\$775	\$2,000	\$2,000	
			389	NON-INSTR PROF TECH SERV	\$0	\$0	\$1,000	\$1,000	
			410	SUPPLIES AND MATERIALS	\$1,397	\$1,309	\$2,500	\$2,500	
			640	DUES & FEES	\$5,470	\$6,584	\$7,000	\$1,000	

			Total Function 2320	\$195,526	\$215,635	\$211,974	\$201,639			
2410	100-2410-304-000	ELEMENTARY, OFFICE OF PRINCIPAL	112	CLASSIFIED SALARIES	\$55,893	\$83,549	\$92,779	\$93,147		
			113	ADMINISTRATORS	\$154,377	\$181,163	\$184,787	\$184,786		
			122	SUBSTITUTES-CLASSIFIED	\$4,186	\$3,630	\$0	\$0		
			130	ADDITIONAL SALARY	\$798	\$0	\$0	\$0		
			211	EMPLOYER PERS	\$62,066	\$77,112	\$56,787	\$63,854		
			220	EMPLOYER FICA	\$15,740	\$19,928	\$22,508	\$22,111		
			231	WORKERS' COMPENSATION	\$136	\$127	\$1,932	\$1,011		
			232	UNEMPLOYMENT COMPENSATION	\$48	(\$9)	\$1,389	\$2,700		
			240	CONTRACTUAL EMP BENEFITS	\$56,536	\$70,580	\$96,010	\$73,849		
			313	STUDENT SERVICES	\$0	\$320	\$200	\$200		
			322	REPAIRS & MAINTENANCE	\$2,871	\$1,158	\$3,000	\$0		
			324	RENTALS	\$20,518	\$17,236	\$14,500	\$14,500		
			342	TRAVEL, OUT OF DISTRICT	\$552	\$0	\$200	\$200		
			353	POSTAGE	\$2,930	\$4,029	\$2,500	\$2,500		
			355	PRINTING AND BINDING	\$0	\$0	\$400	\$0		
			389	NON-INSTR PROF TECH SERV	\$233	\$619	\$500	\$500		
			410	SUPPLIES AND MATERIALS	\$632	\$3,529	\$2,000	\$2,000		
			410	SUPPLIES AND MATERIALS	\$4,273	\$935	\$8,000	\$0		
			460	NON-CONSUMABLE ITEMS	\$32	\$725	\$10,000	\$10,000		
			640	DUES & FEES	\$566	\$1,116	\$1,500	\$1,500		
			100-2410-574-000	MIDDLE, OFFICE OF PRINCIPAL	112	CLASSIFIED SALARIES	\$62,917	\$64,554	\$69,232	\$69,120
					113	ADMINISTRATORS	\$121,652	\$174,266	\$177,751	\$172,682
					122	SUBSTITUTES-CLASSIFIED	\$230	\$172	\$264	\$0
					211	EMPLOYER PERS	\$43,787	\$73,889	\$50,584	\$56,940
					220	EMPLOYER FICA	\$13,523	\$16,997	\$20,049	\$19,291
231	WORKERS' COMPENSATION	\$118			(\$0)	\$1,721	\$936			
232	UNEMPLOYMENT COMPENSATION	\$40			(\$23)	\$1,238	\$2,322			
240	CONTRACTUAL EMP BENEFITS	\$50,063			\$60,940	\$85,523	\$64,228			
313	STUDENT SERVICES	\$235			\$320	\$500	\$500			
322	REPAIRS & MAINTENANCE	\$749			\$207	\$500	\$500			
324	RENTALS	\$9,698			\$8,523	\$9,000	\$9,000			
342	TRAVEL, OUT OF DISTRICT	\$626			\$0	\$500	\$500			
353	POSTAGE	\$690			\$2,869	\$1,500	\$1,900			
355	PRINTING AND BINDING	\$1,233			\$1,455	\$2,200	\$2,200			
389	NON-INSTR PROF TECH SERV	\$837			\$0	\$2,000	\$2,000			

			410	SUPPLIES AND MATERIALS	\$1,241	\$2,504	\$3,500	\$3,500
			410	SUPPLIES AND MATERIALS	\$2,707	\$4,858	\$7,000	\$0
			460	NON-CONSUMABLE ITEMS	\$10,000	\$4,745	\$10,000	\$10,000
			541	INITIAL & ADDITNL EQUIP	\$2,967	\$3,174	\$2,500	\$2,500
			640	DUES & FEES	\$1,014	\$618	\$1,000	\$1,200
100-2410-656-000	HIGH, OFFICE OF PRINCIPAL		111	LICENSED SALARIES	\$0	\$182	\$0	\$0
			112	CLASSIFIED SALARIES	\$55,163	\$56,284	\$60,931	\$61,546
			113	ADMINISTRATORS	\$179,066	\$182,697	\$186,351	\$181,539
			121	SUBSTITUTES-LICENSED	\$0	\$918	\$1,000	\$0
			211	EMPLOYER PERS	\$48,154	\$60,403	\$50,796	\$56,445
			220	EMPLOYER FICA	\$17,550	\$18,066	\$20,133	\$19,429
			231	WORKERS' COMPENSATION	\$138	(\$1)	\$1,729	\$913
			232	UNEMPLOYMENT COMPENSATION	\$48	(\$24)	\$1,243	\$2,700
			240	CONTRACTUAL EMP BENEFITS	\$34,514	\$30,345	\$85,881	\$53,180
			313	STUDENT SERVICES	\$40	\$320	\$500	\$500
			322	REPAIRS & MAINTENANCE	\$903	\$0	\$200	\$200
			324	RENTALS	\$13,019	\$10,316	\$11,000	\$11,000
			342	TRAVEL, OUT OF DISTRICT	\$2,452	\$86	\$1,000	\$1,000
			353	POSTAGE	\$1,983	\$2,975	\$3,200	\$3,200
			355	PRINTING AND BINDING	\$0	\$0	\$0	\$100
			389	NON-INSTR PROF TECH SERV	\$177	\$0	\$1,000	\$1,500
			410	SUPPLIES AND MATERIALS	\$2,323	\$1,544	\$3,000	\$0
			410	SUPPLIES AND MATERIALS	\$12,381	\$21,441	\$20,000	\$20,000
			460	NON-CONSUMABLE ITEMS	\$5,489	\$0	\$0	\$0
			640	DUES & FEES	\$150	\$5,929	\$5,500	\$5,500
			Total Function 2410		\$1,080,261	\$1,277,295	\$1,399,018	\$1,310,929
2520	100-2520-000-000	FISCAL SERVICES	114	MANAGERIAL	\$256,807	\$263,283	\$268,551	\$277,422
			211	EMPLOYER PERS	\$77,435	\$83,806	\$54,942	\$70,272
			220	EMPLOYER FICA	\$19,605	\$19,619	\$21,777	\$22,496
			231	WORKERS' COMPENSATION	\$160	\$213	\$1,870	\$1,081
			232	UNEMPLOYMENT COMPENSATION	\$55	(\$28)	\$1,344	\$1,576
			240	CONTRACTUAL EMP BENEFITS	\$56,823	\$64,426	\$92,892	\$73,440
			321	CLEANING SERVICES	\$0	\$61	\$100	\$0
			322	REPAIRS & MAINTENANCE	\$545	\$0	\$1,000	\$0
			324	RENTALS	\$5,818	\$5,325	\$7,000	\$7,000
			342	TRAVEL, OUT OF DISTRICT	\$1,908	\$3,425	\$3,000	\$2,000

353	POSTAGE	\$2,178	\$3,480	\$4,000	\$4,000			
354	ADVERTISING	\$2,666	\$22,298	\$15,000	\$12,000			
355	PRINTING AND BINDING	\$76	\$1,081	\$1,500	\$1,000			
385	MANAGEMENT SERVICES	\$800	\$800	\$1,000	\$1,200			
386	DATA PROCESSING SERVICES	\$4,196	\$3,255	\$5,000	\$3,000			
389	NON-INSTR PROF TECH SERV	\$11,047	\$6,018	\$12,000	\$15,000			
410	SUPPLIES AND MATERIALS	\$8,112	\$12,975	\$15,000	\$13,000			
440	PERIODICALS	\$76	\$79	\$250	\$250			
460	NON-CONSUMABLE ITEMS	\$0	\$0	\$500	\$500			
541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$0	\$10,000			
550	TECHNOLOGY	\$0	\$0	\$1,500	\$1,500			
640	DUES & FEES	\$8,763	\$7,644	\$8,000	\$8,000			
Total Function 2520		\$457,069	\$497,762	\$516,226	\$524,737			
2540	100-2540-000-000	MAINTENANCE & GROUNDS	112	CLASSIFIED SALARIES	\$443,637	\$120,156	\$148,403	\$208,349
			114	MANAGERIAL	\$58,916	\$60,094	\$61,300	\$63,441
			122	SUBSTITUTES-CLASSIFIED	\$14,961	\$9,403	\$0	\$6,500
			130	ADDITIONAL SALARY	\$3,913	\$11,061	\$12,000	\$2,500
			211	EMPLOYER PERS	\$130,675	\$49,478	\$45,358	\$58,337
			220	EMPLOYER FICA	\$39,416	\$15,005	\$17,978	\$21,480
			231	WORKERS' COMPENSATION	\$18,272	\$5,551	\$1,543	\$6,270
			232	UNEMPLOYMENT COMPENSATION	\$95	\$78	\$1,110	\$9,342
			240	CONTRACTUAL EMP BENEFITS	\$154,106	\$56,283	\$76,687	\$86,286
			321	CLEANING SERVICES	\$26,289	\$21,522	\$25,000	\$25,000
			322	REPAIRS & MAINTENANCE	\$0	\$56,302	\$30,000	\$30,000
			322	REPAIRS & MAINTENANCE	\$528	\$1,655	\$5,000	\$5,000
			322	REPAIRS & MAINTENANCE	\$104,239	\$130,417	\$350,000	\$350,000
			324	RENTALS	\$991	\$9,696	\$12,000	\$12,000
			325	ELECTRICITY	\$238,486	\$276,746	\$275,000	\$300,000
			326	FUEL	\$48,943	\$24,954	\$50,000	\$55,000
			327	WATER AND SEWAGE	\$108,393	\$102,082	\$115,000	\$200,000
			328	GARBAGE	\$55,100	\$43,239	\$50,000	\$55,000
			329	OTHER PROPERTY SERVICES	\$7,564	\$29,649	\$32,000	\$20,000
			342	TRAVEL, OUT OF DISTRICT	\$362	\$392	\$500	\$500
			351	TELEPHONE	\$23,491	\$23,778	\$23,000	\$35,000
			355	PRINTING AND BINDING	\$0	\$0	\$100	\$0
			383	ARCHIT/ENGINEER SERVICES	\$0	\$5,645	\$5,000	\$10,000

			389	NON-INSTR PROF TECH SERV	\$45,008	\$527,878	\$200,000	\$150,000
			410	SUPPLIES AND MATERIALS	\$22,615	\$26,964	\$50,000	\$200,000
			410	SUPPLIES AND MATERIALS	\$43,195	\$17,769	\$35,000	\$40,000
			410	SUPPLIES AND MATERIALS	\$49,540	\$46,235	\$47,000	\$60,000
			460	NON-CONSUMABLE ITEMS	\$92,354	\$186,932	\$350,000	\$150,000
			541	INITIAL & ADDITNL EQUIP	\$1,313	\$37,112	\$15,000	\$40,000
			542	REPLACE EQUIP PURCHASE	\$92,000	\$613	\$100,000	\$75,000
			640	DUES & FEES	\$14,312	\$14,697	\$25,000	\$20,000
			651	LIABILITY INSURANCE	\$0	\$0	\$0	\$500
			653	PROPERTY INSURANCE PREM	\$181,841	\$235,218	\$250,000	\$255,000
100-2540-304-000	ELEMENTARY SCHOOL CUSTODIAL		112	CLASSIFIED SALARIES	\$0	\$148,489	\$161,132	\$161,970
			122	SUBSTITUTES-CLASSIFIED	\$0	\$0	\$5,512	\$5,000
			211	EMPLOYER PERS	\$0	\$35,346	\$34,093	\$35,375
			220	EMPLOYER FICA	\$0	\$11,299	\$13,513	\$12,391
			231	WORKERS' COMPENSATION	\$0	\$5,866	\$1,160	\$6,868
			232	UNEMPLOYMENT COMPENSATION	\$0	(\$21)	\$834	\$1,200
			240	CONTRACTUAL EMP BENEFITS	\$0	\$56,198	\$57,642	\$55,212
100-2540-574-000	MIDDLE SCHOOL CUSTODIAL		112	CLASSIFIED SALARIES	\$0	\$110,454	\$120,124	\$121,430
			122	SUBSTITUTES-CLASSIFIED	\$0	\$0	\$4,361	\$5,000
			211	EMPLOYER PERS	\$0	\$26,498	\$25,468	\$27,032
			220	EMPLOYER FICA	\$0	\$8,420	\$10,094	\$9,289
			231	WORKERS' COMPENSATION	\$0	\$4,278	\$867	\$5,149
			232	UNEMPLOYMENT COMPENSATION	\$0	(\$16)	\$623	\$787
			240	CONTRACTUAL EMP BENEFITS	\$0	\$41,849	\$43,059	\$44,745
100-2540-656-000	HIGH SCHOOL CUSTODIAL		112	CLASSIFIED SALARIES	\$0	\$111,805	\$120,676	\$122,221
			122	SUBSTITUTES-CLASSIFIED	\$0	\$0	\$4,361	\$5,000
			211	EMPLOYER PERS	\$0	\$26,102	\$25,581	\$26,969
			220	EMPLOYER FICA	\$0	\$7,781	\$10,139	\$9,350
			231	WORKERS' COMPENSATION	\$0	\$4,209	\$871	\$5,182
			232	UNEMPLOYMENT COMPENSATION	\$0	(\$16)	\$626	\$792
			240	CONTRACTUAL EMP BENEFITS	\$0	\$32,474	\$43,250	\$39,757
				Total Function 2540	\$2,020,553	\$2,777,622	\$3,092,965	\$3,251,224
2541	100-2541-000-000	TAP FACILITIES ASSESSMENT	389	NON-INSTR PROF TECH SERV	\$0	\$0	\$0	\$20,000
				Total Function 2541	\$0	\$0	\$0	\$20,000
2542	100-2542-000-000	LONG-RANGE FACILITY PLAN	389	NON-INSTR PROF TECH SERV	\$0	\$0	\$0	\$20,000
				Total Function 2542	\$0	\$0	\$0	\$20,000

2550	100-2550-000-000	TRANSPORTATION	112	CLASSIFIED SALARIES	\$270,252	\$279,112	\$320,812	\$310,013
			114	MANAGERIAL	\$55,620	\$56,732	\$57,867	\$59,893
			122	SUBSTITUTES-CLASSIFIED	\$36,558	\$27,876	\$41,386	\$41,386
			130	ADDITIONAL SALARY	\$0	\$393	\$0	\$0
			211	EMPLOYER PERS	\$65,174	\$77,843	\$85,940	\$80,600
			220	EMPLOYER FICA	\$27,717	\$27,192	\$34,063	\$33,429
			231	WORKERS' COMPENSATION	\$12,826	\$11,949	\$2,924	\$11,937
			232	UNEMPLOYMENT COMPENSATION	\$67	\$96	\$2,103	\$6,388
			240	CONTRACTUAL EMP BENEFITS	\$139,514	\$143,678	\$145,300	\$174,997
			322	REPAIRS & MAINTENANCE	\$14,291	\$10,833	\$25,100	\$25,100
			324	RENTALS	\$4,424	\$10,082	\$12,000	\$15,000
			326	FUEL	\$75	\$0	\$2,000	\$2,000
			330	STUDENT TRANSPORTATION	\$0	\$0	\$250	\$0
			341	TRAVEL, IN DISTRICT	\$1,004	\$1,129	\$2,000	\$2,000
			342	TRAVEL, OUT OF DISTRICT	\$2,109	\$6,424	\$8,000	\$3,000
			351	TELEPHONE	\$0	\$0	\$250	\$0
			353	POSTAGE	\$2	\$23	\$250	\$0
			354	ADVERTISING	\$0	\$200	\$250	\$0
			355	PRINTING AND BINDING	\$0	\$0	\$2,000	\$0
			386	DATA PROCESSING SERVICES	\$778	\$3,619	\$6,000	\$0
			389	NON-INSTR PROF TECH SERV	\$6,688	\$6,885	\$9,000	\$10,000
			410	SUPPLIES AND MATERIALS	\$1,970	\$261	\$4,000	\$0
			410	SUPPLIES AND MATERIALS	\$3,416	\$2,427	\$6,000	\$6,000
			410	SUPPLIES AND MATERIALS	\$21,302	\$27,339	\$25,000	\$30,000
			410	SUPPLIES AND MATERIALS	\$71,461	\$58,983	\$80,000	\$100,000
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$700	\$5,000
			541	INITIAL & ADDITNL EQUIP	\$474	\$1,959	\$2,500	\$5,000
			542	REPLACE EQUIP PURCHASE	\$0	\$287	\$500	\$0
			564	BUS & BUS IMPROVEMENTS	\$0	\$0	\$500	\$0
			640	DUES & FEES	\$5,823	\$1,239	\$1,500	\$2,500
651	LIABILITY INSURANCE	\$1,448	\$1,503	\$2,000	\$34,000			
Total Function 2550					\$742,994	\$758,064	\$880,195	\$958,243
2558	100-2558-000-320	HANDICAP TRANSPORTATION	112	CLASSIFIED SALARIES	\$56,564	\$53,629	\$72,428	\$54,616
			211	EMPLOYER PERS	\$9,315	\$11,078	\$14,818	\$11,459
			220	EMPLOYER FICA	\$4,325	\$3,909	\$5,873	\$4,178
			231	WORKERS' COMPENSATION	\$2,595	\$2,399	\$504	\$208

			232	UNEMPLOYMENT COMPENSATION	\$10	(\$8)	\$363	\$34
			240	CONTRACTUAL EMP BENEFITS	\$23,198	\$23,510	\$25,053	\$27,442
			331	REIMBURSABLE STUDENT TRAN	\$5,842	\$0	\$5,000	\$0
			Total Function 2558		\$101,850	\$94,518	\$124,039	\$97,937
2642	100-2642-000-000	RECRUITMENT & PLACEMENT	324	RENTALS	\$0	\$0	\$500	\$0
			342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$2,500	\$0
			354	ADVERTISING	\$0	\$0	\$500	\$0
			389	NON-INSTR PROF TECH SERV	\$150	\$0	\$150	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$2,500	\$0
			Total Function 2642		\$150	\$0	\$6,150	\$0
2645	100-2645-001-000	HEALTH SERVICES	310	PROF & TECHNICAL SERVICES	\$6,925	\$6,300	\$7,500	\$0
			420	TEXTBOOKS	\$0	\$0	\$1,000	\$0
			Total Function 2645		\$6,925	\$6,300	\$8,500	\$0
2660	100-2660-000-000	TECHNOLOGY PROGRAM	112	CLASSIFIED SALARIES	\$23,488	\$35,730	\$39,170	\$40,581
			114	MANAGERIAL	\$68,923	\$70,301	\$107,562	\$107,562
			130	ADDITIONAL SALARY	\$11,387	\$10,745	\$0	\$0
			211	EMPLOYER PERS	\$19,587	\$27,611	\$30,020	\$34,329
			220	EMPLOYER FICA	\$7,663	\$8,415	\$11,898	\$12,827
			231	WORKERS' COMPENSATION	\$1,184	\$1,588	\$1,022	\$1,074
			232	UNEMPLOYMENT COMPENSATION	\$25	\$45	\$735	\$1,162
			240	CONTRACTUAL EMP BENEFITS	\$21,530	\$27,471	\$50,755	\$42,213
			322	REPAIRS & MAINTENANCE	\$8,857	\$16,315	\$16,500	\$16,500
			342	TRAVEL, OUT OF DISTRICT	\$0	\$139	\$500	\$500
			351	TELEPHONE	\$109	\$205	\$250	\$1,000
			386	DATA PROCESSING SERVICES	\$40,351	\$47,386	\$45,000	\$45,000
			389	NON-INSTR PROF TECH SERV	\$5,360	\$15,031	\$10,000	\$10,000
			410	SUPPLIES AND MATERIALS	\$29,097	\$74,682	\$100,000	\$100,000
			460	NON-CONSUMABLE ITEMS	\$0	\$60,563	\$75,000	\$75,000
			470	COMPUTER SOFTWARE	\$15,388	\$17,755	\$15,000	\$35,000
			541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$0	\$45,000
			550	TECHNOLOGY	\$75,963	\$5,905	\$30,000	\$2,500
			640	DUES & FEES	\$300	\$209	\$1,000	\$1,000
	100-2660-304-000	SES TECH SUPPORT	130	ADDITIONAL SALARY	\$0	\$0	\$1,040	\$1,500
			211	EMPLOYER PERS	\$0	\$0	\$213	\$240
			220	EMPLOYER FICA	\$0	\$0	\$84	\$115
			231	WORKERS' COMPENSATION	\$0	\$0	\$7	\$15

			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$5	\$10
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$360	\$360
100-2660-574-000	MS TECH SUPPORT		130	ADDITIONAL SALARY	\$0	\$0	\$1,040	\$1,500
			211	EMPLOYER PERS	\$0	\$0	\$213	\$240
			220	EMPLOYER FICA	\$0	\$0	\$84	\$115
			231	WORKERS' COMPENSATION	\$0	\$0	\$7	\$15
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$5	\$10
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$360	\$360
100-2660-656-000	HS TECH SUPPORT		130	ADDITIONAL SALARY	\$0	\$0	\$1,040	\$1,500
			211	EMPLOYER PERS	\$0	\$0	\$213	\$240
			220	EMPLOYER FICA	\$0	\$0	\$84	\$115
			231	WORKERS' COMPENSATION	\$0	\$0	\$7	\$15
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$5	\$10
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$360	\$360
Total Function 2660					\$329,213	\$420,097	\$539,539	\$577,968
2690	100-2690-000-000	EXPENDITURE/REIMBURSEMENT	605	EXPENSE REIMBURSEMENT	\$0	\$83	\$0	\$0
Total Function 2690					\$0	\$83	\$0	\$0
5110	100-5110-000-000	INTERFUND LOAN REPAYMENT	610	REDEMPTION OF PRINCIPAL	\$404,318	\$0	\$0	\$0
			621	REGULAR INTEREST	\$8,618	\$0	\$0	\$0
Total Function 5110					\$412,936	\$0	\$0	\$0
5200	100-5200-000-000	TRANSFERS OF FUNDS	710	FUND MODIFICATIONS	\$55,479	\$50,198	\$57,800	\$224,773
Total Function 5200					\$55,479	\$50,198	\$57,800	\$224,773
6000	100-6000-000-000	OPERATING CONTINGENCY	810	PLANNED RESERVE	\$0	\$0	\$1,554,616	\$2,557,440
Total Function 6000					\$5,092,023	\$4,880,706	\$1,554,616	\$2,557,440
Total Fund 100					\$20,337,519	\$21,773,493	\$20,493,139	\$20,994,959
Fund 203								
1111	203-1111-304-000	ESSER GRANT	389	NON-INSTR PROF TECH SERV	\$0	\$0	\$0	\$10,000
			410	SUPPLIES AND MATERIALS	\$0	\$3,195	\$0	\$40,000
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$45,273
Total Function 1111					\$0	\$3,195	\$0	\$95,273
1121	203-1121-574-000	ESSER GRANT	111	LICENSED SALARIES	\$3,666	\$0	\$0	\$0
			130	ADDITIONAL SALARY	\$90	\$4,263	\$0	\$0
			211	EMPLOYER PERS	\$668	\$1,092	\$0	\$0
			220	EMPLOYER FICA	\$286	\$326	\$0	\$0
			231	WORKERS' COMPENSATION	\$3	\$10	\$0	\$0
			232	UNEMPLOYMENT COMPENSATION	\$19	\$21	\$0	\$0

			240	CONTRACTUAL EMP BENEFITS	\$167	\$0	\$0	\$0
			351	TELEPHONE	\$144	\$177	\$0	\$0
			389	NON-INSTR PROF TECH SERV	\$0	\$0	\$0	\$10,000
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$30,000
			410	SUPPLIES AND MATERIALS	\$910	\$873	\$0	\$0
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$35,000
203-1121-574-050	OUTDOOR EDUCATION		121	SUBSTITUTES-LICENSED	\$1,441	\$0	\$0	\$0
			122	SUBSTITUTES-CLASSIFIED	\$351	\$0	\$0	\$0
			130	ADDITIONAL SALARY	\$4,963	\$4,848	\$5,201	\$5,357
			211	EMPLOYER PERS	\$1,946	\$1,193	\$1,064	\$1,052
			220	EMPLOYER FICA	\$763	\$347	\$422	\$434
			231	WORKERS' COMPENSATION	\$30	\$20	\$36	\$36
			232	UNEMPLOYMENT COMPENSATION	\$50	\$23	\$26	\$74
			240	CONTRACTUAL EMP BENEFITS	\$840	\$238	\$1,799	\$1,806
			324	RENTALS	\$3,210	\$0	\$0	\$4,000
			342	TRAVEL, OUT OF DISTRICT	\$333	\$0	\$0	\$0
			389	NON-INSTR PROF TECH SERV	\$255	\$0	\$5,000	\$5,000
			410	SUPPLIES AND MATERIALS	\$5,747	\$0	\$5,452	\$5,000
			640	DUES & FEES	\$0	\$0	\$6,000	\$6,000
203-1121-574-130	SIA - ART		111	LICENSED SALARIES	\$0	\$0	\$0	\$52,160
			211	EMPLOYER PERS	\$0	\$0	\$0	\$16,216
			220	EMPLOYER FICA	\$0	\$0	\$0	\$4,230
			231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$261
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$574
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$0	\$16,560
			Total Function 1121		\$25,879	\$13,433	\$25,000	\$193,760
1131	203-1131-656-000	ESSER GRANT	130	ADDITIONAL SALARY	\$812	\$0	\$0	\$0
			211	EMPLOYER PERS	\$261	\$0	\$0	\$0
			220	EMPLOYER FICA	\$62	\$0	\$0	\$0
			231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$0
			232	UNEMPLOYMENT COMPENSATION	\$4	\$0	\$0	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$30,000
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$35,000
	203-1131-656-270	HIGH SCHOOL SUCCESS	111	LICENSED SALARIES	\$0	\$0	\$234,548	\$200,228
			121	SUBSTITUTES-LICENSED	\$0	\$0	\$1,000	\$1,000
			130	ADDITIONAL SALARY	\$0	\$0	\$0	\$1,000

			211	EMPLOYER PERS	\$0	\$0	\$48,190	\$58,742
			220	EMPLOYER FICA	\$0	\$0	\$19,101	\$16,863
			231	WORKERS' COMPENSATION	\$0	\$0	\$1,640	\$980
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$1,180	\$1,871
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$81,476	\$82,800
			324	RENTALS	\$0	\$0	\$2,000	\$0
			342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$2,500	\$0
			389	NON-INSTR PROF TECH SERV	\$0	\$0	\$2,500	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$26,000	\$0
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$50,000	\$0
			640	DUES & FEES	\$0	\$0	\$8,000	\$0
			Total Function 1131		\$1,140	\$0	\$478,135	\$428,484
1220	203-1220-304-320	SIA - SPECIAL EDUCATION	111	LICENSED SALARIES	\$0	\$0	\$0	\$48,920
			211	EMPLOYER PERS	\$0	\$0	\$0	\$15,209
			220	EMPLOYER FICA	\$0	\$0	\$0	\$3,997
			231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$245
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$538
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$0	\$16,560
			Total Function 1220		\$0	\$0	\$0	\$85,469
1231	203-1231-000-000	SIA	111	LICENSED SALARIES	\$0	\$0	\$423,228	\$147,708
			112	CLASSIFIED SALARIES	\$0	\$0	\$28,000	\$0
			211	EMPLOYER PERS	\$0	\$0	\$84,000	\$45,921
			220	EMPLOYER FICA	\$0	\$0	\$30,600	\$11,978
			231	WORKERS' COMPENSATION	\$0	\$0	\$2,600	\$738
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$2,000	\$1,625
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$96,000	\$39,680
			640	DUES & FEES	\$0	\$0	\$0	\$10,000
			Total Function 1231		\$0	\$0	\$666,428	\$257,650
1280	203-1280-000-001	RLIS GRANT	112	CLASSIFIED SALARIES	\$11,880	\$12,291	\$13,029	\$22,476
			122	SUBSTITUTES-CLASSIFIED	\$0	\$96	\$0	\$0
			211	EMPLOYER PERS	\$1,049	\$1,962	\$2,665	\$4,715
			220	EMPLOYER FICA	\$909	\$948	\$1,057	\$1,719
			231	WORKERS' COMPENSATION	\$58	\$57	\$9	\$86
			232	UNEMPLOYMENT COMPENSATION	\$59	\$62	\$65	\$319
			240	CONTRACTUAL EMP BENEFITS	\$6,243	\$9,527	\$4,507	\$16,359
			Total Function 1280		\$20,199	\$24,944	\$21,332	\$45,674

1290	203-1290-000-004	YOUTH TRANSITION PROGRAM	112	CLASSIFIED SALARIES	\$7,385	\$8,655	\$11,821	\$12,898
			122	SUBSTITUTES-CLASSIFIED	\$4,607	\$0	\$0	\$0
			211	EMPLOYER PERS	\$207	\$1,462	\$2,418	\$2,580
			220	EMPLOYER FICA	\$917	\$652	\$959	\$987
			231	WORKERS' COMPENSATION	\$57	\$33	\$82	\$100
			232	UNEMPLOYMENT COMPENSATION	\$60	\$43	\$59	\$350
			240	CONTRACTUAL EMP BENEFITS	\$290	\$3,876	\$4,089	\$5,019
			342	TRAVEL, OUT OF DISTRICT	\$424	\$14	\$0	\$1,055
			389	NON-INSTR PROF TECH SERV	\$0	\$0	\$0	\$700
			410	SUPPLIES AND MATERIALS	\$0	\$50	\$0	\$200
			640	DUES & FEES	\$0	\$0	\$0	\$240
Total Function 1290					\$13,947	\$14,785	\$19,428	\$24,129
2115	203-2115-000-000	SSAE - RESOURCE OFFICER	389	NON-INSTR PROF TECH SERV	\$30,000	\$71,513	\$75,000	\$77,025
Total Function 2115					\$30,000	\$71,513	\$75,000	\$77,025
2120	203-2120-304-000	SIA - GUIDANCE	111	LICENSED SALARIES	\$0	\$0	\$0	\$59,905
			211	EMPLOYER PERS	\$0	\$0	\$0	\$18,624
			220	EMPLOYER FICA	\$0	\$0	\$0	\$4,858
			231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$299
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$659
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$0	\$16,560
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$1,500
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$1,500
			640	DUES & FEES	\$0	\$0	\$0	\$1,000
	203-2120-574-000	MS ASPIRE	111	LICENSED SALARIES	\$0	\$0	\$0	\$59,905
			211	EMPLOYER PERS	\$0	\$0	\$0	\$18,624
			220	EMPLOYER FICA	\$0	\$0	\$0	\$4,858
			231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$299
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$659
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$0	\$16,560
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$1,500
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$2,400
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$1,500
			640	DUES & FEES	\$0	\$0	\$0	\$1,000
Total Function 2120					\$0	\$0	\$0	\$212,210
2134	203-2134-000-000	SIA - DISTRICT NURSE	111	LICENSED SALARIES	\$0	\$0	\$0	\$91,872
			211	EMPLOYER PERS	\$0	\$0	\$0	\$23,887

			220	EMPLOYER FICA	\$0	\$0	\$0	\$7,028
			231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$351
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$772
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$0	\$16,560
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$2,500
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$2,500
			640	DUES & FEES	\$0	\$0	\$0	\$1,000
			Total Function 2134		\$0	\$0	\$0	\$146,470
2220	203-2220-001-000	SIA - LIBRARY/MEDIA	111	LICENSED SALARIES	\$0	\$0	\$0	\$74,385
			211	EMPLOYER PERS	\$0	\$0	\$0	\$23,126
			220	EMPLOYER FICA	\$0	\$0	\$0	\$6,032
			231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$372
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$818
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$0	\$16,560
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$10,000
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$10,000
			640	DUES & FEES	\$0	\$0	\$0	\$10,000
			Total Function 2220		\$0	\$0	\$0	\$151,293
2520	203-2520-000-000	ESSER GRANT	112	CLASSIFIED SALARIES	\$0	\$0	\$0	\$28,574
			211	EMPLOYER PERS	\$0	\$0	\$0	\$5,994
			220	EMPLOYER FICA	\$0	\$0	\$0	\$2,186
			231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$46
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$108
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$0	\$16,381
			460	NON-CONSUMABLE ITEMS	\$0	\$0	\$0	\$7,706
			Total Function 2520		\$0	\$0	\$0	\$60,995
2540	203-2540-000-000	ESSER GRANT	112	CLASSIFIED SALARIES	\$0	\$0	\$0	\$50,045
			211	EMPLOYER PERS	\$0	\$0	\$0	\$12,055
			220	EMPLOYER FICA	\$0	\$0	\$0	\$3,828
			231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$2,122
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$350
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$0	\$16,396
			322	REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$561,915
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$200,000
			Total Function 2540		\$0	\$0	\$0	\$846,711
2640	203-2640-000-009	SPR&I FORMULA	111	LICENSED SALARIES	\$88	\$461	\$2,500	\$0

			121	SUBSTITUTES-LICENSED	\$360	\$188	\$500	\$0
			211	EMPLOYER PERS	\$28	\$189	\$614	\$0
			220	EMPLOYER FICA	\$34	\$50	\$243	\$0
			231	WORKERS' COMPENSATION	\$2	\$1	\$21	\$0
			232	UNEMPLOYMENT COMPENSATION	\$2	\$3	\$15	\$0
			240	CONTRACTUAL EMP BENEFITS	\$28	\$9	\$1,038	\$0
			Total Function 2640		\$543	\$901	\$4,931	\$0
2660	203-2660-000-000	CDL - GEER GRANT	389	NON-INSTR PROF TECH SERV	\$0	\$0	\$0	\$20,000
			389	NON-INSTR PROF TECH SERV	\$0	\$10,900	\$0	\$0
			410	SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$20,000
			410	SUPPLIES AND MATERIALS	\$0	\$5,584	\$0	\$0
			470	COMPUTER SOFTWARE	\$0	\$0	\$0	\$45,000
			540	DEPRECIABLE EQUIPMENT	\$0	\$0	\$0	\$300,000
			541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$0	\$200,000
			541	INITIAL & ADDITNL EQUIP	\$0	\$43,724	\$0	\$0
			Total Function 2660		\$0	\$60,208	\$0	\$585,000
			Total Fund 203		\$91,708	\$188,980	\$1,290,254	\$3,210,143
Fund 204								
1272	204-1272-000-000	TWILIGHT PROGRAM	410	SUPPLIES AND MATERIALS	\$0	\$0	\$500	\$500
			Total Function 1272		\$0	\$0	\$500	\$500
			Total Fund 204		\$0	\$0	\$500	\$500
Fund 206								
1131	206-1131-656-000	CARL PERKINS GRANT	342	TRAVEL, OUT OF DISTRICT	\$0	\$0	\$1,000	\$1,000
			410	SUPPLIES AND MATERIALS	\$1,900	\$8,815	\$4,000	\$4,000
			460	NON-CONSUMABLE ITEMS	\$8,356	\$2,184	\$13,000	\$13,000
			Total Function 1131		\$10,256	\$11,000	\$18,000	\$18,000
			Total Fund 206		\$10,256	\$11,000	\$18,000	\$18,000
Fund 207								
1111	207-1111-000-000	TITLE II(A)	111	LICENSED SALARIES	\$10,043	\$782	\$1,000	\$1,000
			121	SUBSTITUTES-LICENSED	\$6,483	\$6,295	\$9,820	\$9,820
			130	ADDITIONAL SALARY	\$1,975	\$1,450	\$2,000	\$2,000
			211	EMPLOYER PERS	\$2,891	\$1,286	\$2,623	\$1,923
			220	EMPLOYER FICA	\$1,399	\$655	\$1,040	\$981
			231	WORKERS' COMPENSATION	\$42	\$30	\$89	\$91
			232	UNEMPLOYMENT COMPENSATION	\$93	\$43	\$64	\$70
			240	CONTRACTUAL EMP BENEFITS	\$238	\$48	\$4,434	\$1,500

			310	PROF & TECHNICAL SERVICES	\$0	\$0	\$4,000	\$0
			342	TRAVEL, OUT OF DISTRICT	\$34,884	\$19,578	\$45,000	\$40,000
			389	NON-INSTR PROF TECH SERV	\$0	\$0	\$5,000	\$5,447
			410	SUPPLIES AND MATERIALS	\$1,937	\$177	\$0	\$0
			640	DUES & FEES	\$14,725	\$12,777	\$25,000	\$0
	207-1111-000-001	TITLE II CARRYOVER	410	SUPPLIES AND MATERIALS	\$0	\$7,394	\$0	\$0
Total Function 1111					\$74,709	\$50,513	\$100,070	\$62,832
Total Fund 207					\$74,709	\$50,513	\$100,070	\$62,832
Fund 209								
1220	209-1220-001-320	SPECIAL EDUCATION	111	LICENSED SALARIES	\$133,005	\$51,074	\$0	\$0
			112	CLASSIFIED SALARIES	\$22,598	\$24,906	\$0	\$0
			211	EMPLOYER PERS	\$34,424	\$25,686	\$0	\$0
			220	EMPLOYER FICA	\$11,794	\$5,747	\$0	\$0
			231	WORKERS' COMPENSATION	\$661	\$317	\$0	\$0
			232	UNEMPLOYMENT COMPENSATION	\$778	\$380	\$0	\$0
			240	CONTRACTUAL EMP BENEFITS	\$41,754	\$23,016	\$0	\$0
	209-1220-304-320	K-5 SPECIAL EDUCATION	111	LICENSED SALARIES	\$0	\$0	\$70,512	\$71,656
			112	CLASSIFIED SALARIES	\$0	\$0	\$25,341	\$21,767
			211	EMPLOYER PERS	\$0	\$0	\$19,610	\$26,632
			220	EMPLOYER FICA	\$0	\$0	\$7,773	\$7,244
			231	WORKERS' COMPENSATION	\$0	\$0	\$667	\$514
			232	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$480	\$757
			240	CONTRACTUAL EMP BENEFITS	\$0	\$0	\$33,156	\$37,292
	209-1220-574-320	6-8 SPECIAL EDUCATION	111	LICENSED SALARIES	\$0	\$87,984	\$52,870	\$49,236
			211	EMPLOYER PERS	\$0	\$14,504	\$10,817	\$15,307
			220	EMPLOYER FICA	\$0	\$7,272	\$4,287	\$3,993
			231	WORKERS' COMPENSATION	\$0	\$361	\$368	\$247
			232	UNEMPLOYMENT COMPENSATION	\$0	\$440	\$265	\$562
			240	CONTRACTUAL EMP BENEFITS	\$0	\$22,144	\$18,288	\$16,560
Total Function 1220					\$245,013	\$263,830	\$244,434	\$251,767
Total Fund 209					\$245,013	\$263,830	\$244,434	\$251,767
Fund 210								
1272	210-1272-000-000	TITLE I	111	LICENSED SALARIES	\$238,253	\$4,536	\$4,978	\$0
			112	CLASSIFIED SALARIES	\$186,897	\$0	\$0	\$0
			121	SUBSTITUTES-LICENSED	\$2,866	\$564	\$0	\$0
			122	SUBSTITUTES-CLASSIFIED	\$17,666	\$3,167	\$0	\$0

		130	ADDITIONAL SALARY	\$30,000	\$23,514	\$0	\$0
		211	EMPLOYER PERS	\$86,388	\$7,104	\$0	\$0
		220	EMPLOYER FICA	\$33,243	\$2,416	\$0	\$0
		231	WORKERS' COMPENSATION	\$1,963	\$88	\$0	\$0
		232	UNEMPLOYMENT COMPENSATION	\$3,250	\$159	\$0	\$0
		240	CONTRACTUAL EMP BENEFITS	\$168,143	\$246	\$0	\$0
		313	STUDENT SERVICES	\$205	\$0	\$0	\$0
		322	REPAIRS & MAINTENANCE	\$87	\$0	\$0	\$0
		342	TRAVEL, OUT OF DISTRICT	\$5,930	\$87	\$0	\$0
		389	NON-INSTR PROF TECH SERV	\$1,225	\$0	\$0	\$0
		410	SUPPLIES AND MATERIALS	\$20,845	\$2,683	\$23,396	\$0
210-1272-001-020	MCKINNEY-VENTO DIST-WIDE	389	NON-INSTR PROF TECH SERV	\$0	\$0	\$0	\$1,000
		410	SUPPLIES AND MATERIALS	\$0	\$0	\$5,000	\$5,000
		640	DUES & FEES	\$0	\$0	\$0	\$3,808
210-1272-304-000	K-5 TITLE I	111	LICENSED SALARIES	\$0	\$155,431	\$158,758	\$167,268
		112	CLASSIFIED SALARIES	\$0	\$192,109	\$188,318	\$203,311
		121	SUBSTITUTES-LICENSED	\$0	\$0	\$0	\$1,500
		122	SUBSTITUTES-CLASSIFIED	\$0	\$1,352	\$4,426	\$2,115
		211	EMPLOYER PERS	\$0	\$77,586	\$88,998	\$95,400
		220	EMPLOYER FICA	\$0	\$24,459	\$25,684	\$29,393
		231	WORKERS' COMPENSATION	\$0	\$1,530	\$1,498	\$1,073
		232	UNEMPLOYMENT COMPENSATION	\$0	\$1,745	\$1,735	\$3,524
		240	CONTRACTUAL EMP BENEFITS	\$0	\$167,883	\$157,308	\$157,631
210-1272-304-020	TITLE I - SES SETASIDES	111	LICENSED SALARIES	\$0	\$2,592	\$0	\$0
		211	EMPLOYER PERS	\$0	\$851	\$0	\$0
		220	EMPLOYER FICA	\$0	\$183	\$0	\$0
		231	WORKERS' COMPENSATION	\$0	\$1	\$0	\$0
		232	UNEMPLOYMENT COMPENSATION	\$0	\$13	\$0	\$0
		240	CONTRACTUAL EMP BENEFITS	\$0	\$97	\$0	\$0
		410	SUPPLIES AND MATERIALS	\$0	\$268	\$0	\$0
210-1272-574-000	6-8 TITLE I	111	LICENSED SALARIES	\$0	\$95,100	\$104,443	\$110,089
		112	CLASSIFIED SALARIES	\$0	\$26,717	\$66,553	\$39,838
		121	SUBSTITUTES-LICENSED	\$0	\$94	\$900	\$1,000
		122	SUBSTITUTES-CLASSIFIED	\$0	\$282	\$2,660	\$385
		211	EMPLOYER PERS	\$0	\$14,734	\$42,853	\$42,585
		220	EMPLOYER FICA	\$0	\$9,180	\$10,935	\$12,080

			231	WORKERS' COMPENSATION	\$0	\$521	\$738	\$1,384
			232	UNEMPLOYMENT COMPENSATION	\$0	\$612	\$873	\$606
			240	CONTRACTUAL EMP BENEFITS	\$0	\$55,230	\$79,176	\$54,869
210-1272-574-020	TITLE I - SMS SETASIDES		111	LICENSED SALARIES	\$0	\$631	\$0	\$0
			211	EMPLOYER PERS	\$0	\$178	\$0	\$0
			220	EMPLOYER FICA	\$0	\$48	\$0	\$0
			231	WORKERS' COMPENSATION	\$0	\$0	\$0	\$0
			232	UNEMPLOYMENT COMPENSATION	\$0	\$3	\$0	\$0
			240	CONTRACTUAL EMP BENEFITS	\$0	\$31	\$0	\$0
Total Function 1272					\$796,961	\$874,025	\$969,230	\$933,859
2490	210-2490-000-000	SCHOOL ADMINISTRATION	112	CLASSIFIED SALARIES	\$35,077	\$25,111	\$26,673	\$28,424
			113	ADMINISTRATORS	\$47,247	\$48,192	\$43,215	\$50,620
			211	EMPLOYER PERS	\$18,453	\$20,358	\$22,285	\$21,641
			220	EMPLOYER FICA	\$6,240	\$5,592	\$5,763	\$6,009
			231	WORKERS' COMPENSATION	\$363	\$310	\$313	\$935
			232	UNEMPLOYMENT COMPENSATION	\$414	\$369	\$376	\$722
			240	CONTRACTUAL EMP BENEFITS	\$26,762	\$20,499	\$27,368	\$23,070
Total Function 2490					\$134,556	\$120,432	\$125,993	\$131,421
Total Fund 210					\$931,517	\$994,457	\$1,095,223	\$1,065,280
Fund 212								
1225	212-1225-000-000	INDIAN EDUCATION	410	SUPPLIES AND MATERIALS	\$0	\$0	\$500	\$500
Total Function 1225					\$0	\$0	\$500	\$500
Total Fund 212					\$0	\$0	\$500	\$500
Fund 232								
2550	232-2550-000-000	PUPIL TRANSPORTATION	564	BUS & BUS IMPROVEMENTS	\$191,765	\$269,592	\$300,000	\$310,000
Total Function 2550					\$191,765	\$269,592	\$300,000	\$310,000
5110	232-5110-000-000	LONG-TERM DEBT SERVICE	610	REDEMPTION OF PRINCIPAL	\$158,210	\$198,644	\$213,745	\$243,760
			622	INTEREST-BUS, CAP IMP.	\$18,629	\$21,470	\$23,342	\$31,386
Total Function 5110					\$176,839	\$220,114	\$237,087	\$275,146
6110	232-6110-000-000	OPERATING CONTINGENCY	810	PLANNED RESERVE	\$452,285	\$462,105	\$379,951	\$377,254
Total Function 6110					\$452,285	\$462,105	\$379,951	\$377,254
Total Fund 232					\$820,890	\$951,811	\$917,038	\$962,400
Fund 240								
3100	240-3100-000-000	FOOD SERVICES	112	CLASSIFIED SALARIES	\$142,838	\$139,851	\$179,000	\$179,000
			114	MANAGERIAL	\$39,431	\$40,097	\$45,090	\$45,151
			122	SUBSTITUTES-CLASSIFIED	\$3,113	\$3,882	\$5,104	\$5,000

			211	EMPLOYER PERS	\$18,486	\$28,274	\$42,890	\$47,540
			220	EMPLOYER FICA	\$13,975	\$13,890	\$18,585	\$15,235
			231	WORKERS' COMPENSATION	\$5,633	\$4,880	\$4,485	\$4,588
			232	UNEMPLOYMENT COMPENSATION	\$928	\$1,103	\$1,142	\$7,000
			240	CONTRACTUAL EMP BENEFITS	\$78,805	\$67,501	\$79,278	\$90,057
			322	REPAIRS & MAINTENANCE	\$0	\$0	\$1,000	\$0
			342	TRAVEL, OUT OF DISTRICT	\$1,730	\$0	\$1,500	\$1,000
			354	ADVERTISING	\$0	\$0	\$250	\$250
			389	NON-INSTR PROF TECH SERV	\$40,565	\$48,773	\$2,000	\$3,000
			410	SUPPLIES AND MATERIALS	\$235,554	\$227,567	\$25,000	\$25,000
			450	FOOD	\$0	\$0	\$340,000	\$340,000
			541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$0	\$3,500
			542	REPLACE EQUIP PURCHASE	\$0	\$0	\$1,000	\$1,000
			640	DUES & FEES	\$1,469	\$630	\$1,500	\$2,250
				Total Function 3100	\$582,528	\$576,447	\$747,824	\$769,571
3190	240-3190-000-000	CACFP	114	MANAGERIAL	\$16,899	\$17,184	\$17,540	\$19,351
			211	EMPLOYER PERS	\$2,517	\$3,640	\$3,588	\$5,031
			220	EMPLOYER FICA	\$1,293	\$1,315	\$1,422	\$1,480
			231	WORKERS' COMPENSATION	\$73	\$73	\$122	\$70
			232	UNEMPLOYMENT COMPENSATION	\$85	\$86	\$88	\$120
			240	CONTRACTUAL EMP BENEFITS	\$3,495	\$5,079	\$6,067	\$5,700
				Total Function 3190	\$24,362	\$27,377	\$28,827	\$31,752
7000	240-700-000-000	UNAPPROP ENDING FUND BAL	820	RESERVED FOR NEXT YEAR	\$46,356	\$16,217	\$0	\$0
				Total Function 7000	\$46,356	\$16,217	\$0	\$0
				Total Fund 240	\$653,248	\$620,041	\$776,651	\$801,323
Fund 270								
1111	270-1111-000-000	STUDENT BODY K - 3	320	PROPERTY SERVICES	\$4,816	\$4,737	\$0	\$0
			410	SUPPLIES AND MATERIALS	\$20,708	\$17,859	\$25,000	\$25,000
			640	DUES & FEES	\$6,411	\$2,184	\$30,000	\$30,000
				Total Function 1111	\$31,935	\$24,779	\$55,000	\$55,000
1112	270-1112-000-000	STUDENT BODY 4 - 5	410	SUPPLIES AND MATERIALS	\$16,298	\$17,032	\$12,000	\$12,000
			640	DUES & FEES	\$5,045	\$2,083	\$10,000	\$10,000
				Total Function 1112	\$21,343	\$19,115	\$22,000	\$22,000
1121	270-1121-000-000	STUDENT BODY 6 - 8	320	PROPERTY SERVICES	\$16,880	\$15,400	\$35,000	\$35,000
			410	SUPPLIES AND MATERIALS	\$28,930	\$34,899	\$70,000	\$70,000
			541	INITIAL & ADDITNL EQUIP	\$0	\$0	\$27,000	\$27,000

				Total Function 1121	\$45,810	\$50,299	\$132,000	\$132,000
1131	270-1131-000-000	STUDENT BODY 9 - 12	320	PROPERTY SERVICES	\$90,099	\$76,264	\$92,000	\$92,000
			410	SUPPLIES AND MATERIALS	\$241,721	\$158,177	\$80,000	\$80,000
			640	DUES & FEES	\$0	\$0	\$30,000	\$30,000
				Total Function 1131	\$331,820	\$234,441	\$202,000	\$202,000
6110	270-6110-000-000	OPERATING CONTINGENCY	810	PLANNED RESERVE	\$434,698	\$429,572	\$342,870	\$355,072
				Total Function 6110	\$434,698	\$429,572	\$342,870	\$355,072
				Total Fund 270	\$826,518	\$762,723	\$753,870	\$766,072
Fund 280								
4190	280-4190-000-000	OTHER FACILITIES	389	NON-INSTR PROF TECH SERV	\$0	\$0	\$300,000	\$300,000
				Total Function 4190	\$0	\$0	\$300,000	\$300,000
7000	280-7000-000-000	UNAPPROP ENDING FUND BAL	820	RESESRVED FOR NEXT YEAR	\$670,260	\$798,163	\$520,845	\$486,507
				Total Function 7000	\$670,260	\$798,163	\$520,845	\$486,507
				Total Fund 280	\$670,260	\$798,163	\$820,845	\$786,507
Fund 300								
5110	300-5110-000-000	LONG-TERM DEBT SERVICE	610	REDEMPTION OF PRINCIPAL	\$1,564,978	\$0	\$0	\$0
			620	INTEREST	\$77,222	\$0	\$0	\$0
				Total Function 5110	\$1,642,200	\$0	\$0	\$0
7000	300-7000-000-000	ENDING FUND BALANCE	820	RESESRVED FOR NEXT YEAR	\$650,904	\$685,494	\$676,862	\$703,876
				Total Function 7000	\$650,904	\$685,494	\$676,862	\$703,876
				Total Fund 300	\$2,293,104	\$685,494	\$676,862	\$703,876
Fund 301								
7000	301-7000-000-000	RESERVED FOR NEXT YEAR	820	RESESRVED FOR NEXT YEAR	\$8,284	\$8,284	\$8,284	\$8,284
				Total Function 7000	\$8,284	\$8,284	\$8,284	\$8,284
				Total Fund 301	\$8,284	\$8,284	\$8,284	\$8,284
Fund 302								
5110	302-5110-000-000	QSCB	610	REDEMPTION OF PRINCIPAL	\$55,000	\$55,000	\$55,000	\$55,000
			621	REGULAR INTEREST	\$8,838	\$8,269	\$20,000	\$20,000
				Total Function 5110	\$63,838	\$63,269	\$75,000	\$75,000
7000	302-7000-000-000	RESERVED FOR NEXT YEAR	820	RESESRVED FOR NEXT YEAR	\$3,319	(\$3,083)	\$5,000	\$5,000
				Total Function 7000	\$3,319	(\$3,083)	\$5,000	\$5,000
				Total Fund 302	\$67,157	\$60,186	\$80,000	\$80,000
Fund 400								
7000	400-7000-000-000	UNAPPROP. ENDING FUND BAL	820	RESESRVED FOR NEXT YEAR	\$131	\$134	\$131	\$137
				Total Function 7000	\$131	\$134	\$131	\$137
				Total Fund 400	\$131	\$134	\$131	\$137

Fund 402

2529	402-2529-000-000	QSCB OTHER FISCAL SERVICE	389	NON-INSTR PROF TECH SERV	\$0	\$0	\$3,000	\$3,000
Total Function 2529					\$0	\$0	\$3,000	\$3,000
Total Fund 402					\$0	\$0	\$3,000	\$3,000



SIUSLAW SCHOOL DISTRICT 97J

GENERAL FUND

FUND 100 - GENERAL FUND

The General Fund accounts for all the financial resources of the district except those required to be accounted for in another fund. The General Fund is the district's largest fund and accounts for the majority of the district's revenues and expenditures, supporting daily operations. To satisfy Oregon State budget law, the budgeted revenues must equal the budgeted expenditures. The General Fund has the most flexibility in spending for Siuslaw's overall district budget.

General Fund Revenues are Classified in Categories, as Follows:

- 1000 - Revenues from Local Sources
- 2000 - Revenues from Intermediate Sources
- 3000 - Revenues from State Sources
- 4000 - Revenues from Federal Sources
- 5000 - Revenues from Other Sources

	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>REVENUES (SUMMARY)</u>	Actual	Actual	Actual	Budget	YTD	Proposed
111x CURRENT/PRIOR YEAR PROPERTY TAX	6,946,039	7,347,813	7,480,534	7,478,758	7,533,901	7,520,615
112x CURRENT/PRIOR YEAR LOCAL OPTION TAX	1,252,880	1,335,083	1,369,453	1,403,938	1,390,782	1,460,070
1411 PARTICIPATION FEES	38,119	25,896	22,894	15,000	-	-
1510 INTEREST ON INVESTMENTS	128,746	224,051	176,992	120,000	51,985	127,500
19XX RENTALS, DONATIONS AND MISC	241,519	413,866	605,352	207,500	244,578	257,500
2XXX COUNTY SCHOOL FUND/RESTRICTED 31xx	21,062	42,812	345,798	-	149,721	298,932
STATE/Common School Funds	6,811,149	6,233,607	6,241,807	7,335,701	6,154,788	6,329,668
3299 OTHER RESTRICTED STATE GRANTS	91,293	487,864	389,146	200,000	180,101	200,000
4xxx FEDERAL FOREST REVENUE	99,355	54,260	49,497	-	-	-
5400 BEGINNING FUND BALANCE	2,557,300	4,172,266	5,092,023	3,732,242	4,880,706	4,800,674
TOTAL REVENUES	18,187,462	20,337,519	21,773,495	20,493,139	20,586,561	20,994,959



SIUSLAW SCHOOL DISTRICT 97J GENERAL FUND

FUND 100 - GENERAL FUND

After the budgeted revenues are first established, the expenditures are then developed. Expenditures proposed are reflective of the goals and priorities of the Siuslaw School District. New expenditures for the 2021-2022 school year budget include accounts to expend the additional revenues from grants and other state initiatives.

<u>EXPENDITURES (SUMMARY)</u>	2017/2018 Actual	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2020/2021 YTD	2021/2022 Proposed
1000 INSTRUCTION	7,951,080	8,798,026	9,530,109	10,662,444	8,199,310	10,325,180
2000 SUPPORT SERVICES	5,943,143	5,979,054	7,312,480	8,218,279	7,128,736	7,887,566
3000 ENTERPRISE AND COMMUNITY SERVICE	-	-	-	-	-	-
4000 FACILITIES ACQUISITION/CONSTRUCTION	-	-	-	-	-	-
5000 OTHER USES (FUND TRANSFERS/DEBT SERVICE)	120,973	468,416	50,198	57,800	55,538	224,773
6000 CONTINGENCIES (PLANNED RESERVE)	4,172,266	5,092,023	4,880,706	1,554,616	5,202,977	2,557,440
TOTAL EXPENDITURES	18,187,462	20,337,519	21,773,493	20,493,139	20,586,561	20,994,959

Grants/Initiatives in General Fund revenue/expenditures:

- Physical Education Expansion K-8 (PEEK)
- Career Pathways Grants for Vocational Education
- Technical Assistance Grants (TAP)
- Misc. Local Grants

Debt as expenditures in the General Fund:

- Quality School Construction Bonds - Principal Annually: \$57,884
- PERS Bond - Annually: \$1,000,000; expense in PERS payroll accounts
- The district bonded in 2004 to buy down the future PERS liability
- SIA budgeted positions moved from F100 to F203 in 21/22

**PROPERTY TAX
COLLECTION HISTORY
(2009-2010 through 2020-2021)**

	Budget per District	Actual to be collected (per County A4)	% annual increase (per county A4)	Actual Collected	% of Budget Collected	% of County A4 collected
2009-2010	\$5,626,590	\$5,795,480		\$5,461,875	97.07%	94.24%
2010-2011	\$5,794,540	\$5,966,126	2.94%	\$5,679,324	98.01%	95.19%
2011-2012	\$5,936,149	\$6,063,427	1.63%	\$5,459,927	91.98%	90.05%
2012-2013	\$6,100,000	\$6,127,407	1.06%	\$5,340,910	87.56%	87.16%
2013-2014	\$5,652,139	\$6,240,000	1.84%	\$5,824,566	103.05%	93.34%
2014-2015	\$5,979,538	\$6,480,258	3.85%	\$6,105,294	102.10%	94.21%
2015-2016	\$6,158,924	\$6,649,713	2.61%	\$5,880,142	95.47%	88.43%
2016-2017	\$6,284,843	\$6,803,987	2.32%	\$6,544,685	104.13%	96.19%
2017-2018	\$6,473,388	\$7,095,005	4.28%	\$6,836,990	105.62%	96.36%
2018-2019	\$6,773,311	\$7,340,751	3.46%	\$7,045,196	104.01%	95.97%
2019-2020	\$6,983,745	\$7,662,219	4.38%	\$7,364,549	105.45%	96.12%
2020-2021*	\$7,337,694	\$7,928,125	3.47%	\$7,263,312	98.99%	91.61%
2021-2022**	\$7,403,947	\$8,157,248				

*20-21 = YTD Totals

**21-22 = Estimates Based on Average Data Below (09-10 through 19-20/20-21)

AVERAGE INCREASE % PER COUNTY COLLECTION AMOUNTS:

2.89% (avg through 20-21)

AVERAGE COLLECTION % OF COUNTY A4 AMOUNTS:

93.39% (avg through 19-20)

**PRIOR YEAR PROPERTY TAX
COLLECTION HISTORY
(2009-2010 through 2020-2021)**

	Budget per District	Actual Collected
2009-2010	\$37,500	\$161,005
2010-2011	\$43,790	\$146,335
2011-2012	\$47,082	\$138,208
2012-2013	\$50,000	\$517,797
2013-2014	\$262,550	\$189,485
2014-2015	\$262,550	\$141,555
2015-2016	\$192,000	\$90,037
2016-2017	\$215,731	\$121,259
2017-2018	\$155,000	\$103,311
2018-2019	\$135,584	\$294,838
2019-2020	\$143,327	\$114,603
2020-2021*	\$137,564	\$79,129
2021-2022**	\$101,668	

*20-21: Actual Collected = YTD Totals

**21-22: Budgeted amount = Avg actual collected for previous 5 years starting with 15-16, excluding year 18-19

**LOCATION OPTION LEVY
TAX COLLECTION HISTORY
(2009-2010 through 2020-2021)**

	Budget per District	Actual to be collected (per County A4)	% annual inc/dec (per county A4)	Actual Collected	% of Budget Collected	% of County A4 collected
2009-2010	\$1,006,000	\$1,098,509		\$1,033,833	102.77%	94.11%
2010-2011	\$1,099,083	\$1,090,796	-0.70%	\$1,031,974	93.89%	94.61%
2011-2012	\$1,127,137	\$1,022,272	-6.28%	\$1,027,120	91.13%	100.47%
2012-2013	\$1,100,000	\$915,735	-10.42%	\$901,327	81.94%	98.43%
2013-2014	\$924,150	\$899,455	-1.78%	\$946,976	102.47%	105.28%
2014-2015	\$933,391	\$1,023,147	13.75%	\$946,521	101.41%	92.51%
2015-2016	\$961,393	\$1,060,160	3.62%	\$912,656	94.93%	86.09%
2016-2017	\$980,621	\$1,166,698	10.05%	\$1,062,858	108.39%	91.10%
2017-2018	\$994,979	\$1,292,187	10.76%	\$1,201,587	120.77%	92.99%
2018-2019	\$1,345,680	\$1,343,729	3.99%	\$1,281,910	95.26%	95.40%
2019-2020	\$1,309,997	\$1,412,163	5.09%	\$1,350,449	103.09%	95.63%
2020-2021*	\$1,380,688	\$1,474,424	4.41%	\$1,344,193		
2021-2022**	\$1,443,525	\$1,517,919	2.95%			

*20-21 = YTD Totals

**21-22 = Estimates Based on Average Data Below (09-10 through 19-20/20-21)

AVERAGE INCREASE % PER COUNTY COLLECTION AMOUNTS:

2.95% (avg through 20-21)

AVERAGE COLLECTION % OF COUNTY A4 AMOUNTS:

95.10% (avg through 19-20)

**PRIOR YEAR LOCATION OPTION LEVY
TAX COLLECTION HISTORY
(2009-2010 through 2020-2021)**

	Budget per District	Actual Collected
2009-2010	N/A	N/A
2010-2011	\$0	\$13,012
2011-2012	\$6,199	\$13,893
2012-2013	\$7,500	\$83,111
2013-2014	\$42,566	\$31,234
2014-2015	\$45,000	\$23,185
2015-2016	\$45,000	\$14,473
2016-2017	\$32,887	\$19,805
2017-2018	\$25,000	\$15,914
2018-2019	\$19,861	\$53,173
2019-2020	\$24,195	\$19,004
2020-2021*	\$23,250	\$13,529
2021-2022**	\$16,545	N/A

*20-21: Actual Collected = YTD Totals

**21-22: Budgeted amount = Avg actual collected for previous 5 years starting with 15-16, excluding 18-19

INTEREST INCOME
(2009-2010 through 2020-2021)

	Budget per District	Actual Collected
2009-2010	\$84,000	\$34,182
2010-2011	\$60,000	\$28,947
2011-2012	\$35,000	\$32,563
2012-2013	\$25,000	\$43,995
2013-2014	\$35,000	\$28,301
2014-2015	\$35,000	\$26,459
2015-2016	\$30,000	\$36,523
2016-2017	\$30,000	\$67,773
2017-2018	\$30,000	\$128,746
2018-2019	\$50,000	\$224,051
2019-2020	\$100,000	\$176,992
2020-2021*	\$120,000	\$39,972
2021-2022**	\$127,500	N/A

*20-21: Actual Collected = YTD Totals

**21-22: Budgeted amount = Avg actual collected for previous 5 years starting with 16-17

**Siuslaw School District
Proposed Budget by Location
2021-2022**

Apr 14, 2021

Fund 100						
Cost Center	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
000	\$4,482,293.88	\$4,476,528.98	\$6,696,541.00	\$7,771,710.00	\$0.00	\$0.00
001	\$521,009.87	\$531,065.25	\$699,217.00	\$650,743.00	\$0.00	\$0.00
304	\$3,861,837.13	\$4,782,929.09	\$5,261,818.00	\$4,884,324.00	\$0.00	\$0.00
574	\$2,385,061.72	\$2,789,130.24	\$3,340,612.00	\$3,236,022.00	\$0.00	\$0.00
656	\$3,611,669.32	\$4,165,936.24	\$4,494,951.00	\$4,452,160.00	\$0.00	\$0.00
	\$14,861,871.92	\$16,745,589.80	\$20,493,139.00	\$20,994,959.00	\$0.00	\$0.00

**Function Summary by Object - General Fund
2021-2022**

SIUSLAW SCHOOL DISTRICT 97J

4/14/21

Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
Fund 100								
Function 1111 - K-5								
100 Salaries	111	LICENSED SALARIES	1,520,490.16	1,633,091.44	1,786,712.00	1,659,659.00	0.00	0.00
	112	CLASSIFIED SALARIES	113,846.04	207,427.99	254,336.00	254,987.00	0.00	0.00
	121	SUBSTITUTES-LICENSED	71,513.99	31,439.36	48,600.00	48,600.00	0.00	0.00
	122	SUBSTITUTES-CLASSIFIED	11,052.33	10,265.34	30,722.00	30,722.00	0.00	0.00
	130	ADDITIONAL SALARY	19,336.96	16,437.72	29,675.00	26,840.00	0.00	0.00
Total 100 Salaries			1,736,239.48	1,898,661.85	2,150,045.00	2,020,808.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	440,263.92	553,859.68	439,873.00	550,850.00	0.00	0.00
	220	EMPLOYER FICA	128,198.03	141,181.48	174,347.00	162,210.00	0.00	0.00
	231	WORKERS' COMPENSATION	1,227.06	-233.93	14,969.00	8,360.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	689.97	73.94	10,763.00	30,561.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	494,675.66	579,149.99	743,700.00	622,273.00	0.00	0.00
Total 200 Assoc Payroll Costs			1,065,054.64	1,274,031.16	1,383,652.00	1,374,254.00	0.00	0.00
300 Purchased Services	342	TRAVEL, OUT OF DISTRICT	646.24	0.00	0.00	0.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	6,776.00	0.00	4,000.00	4,000.00	0.00	0.00
Total 300 Purchased Services			7,422.24	0.00	4,000.00	4,000.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	31,659.98	32,318.87	46,950.00	66,950.00	0.00	0.00
	420	TEXTBOOKS	7,908.95	22,528.59	20,000.00	20,000.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	3,046.75	6,307.21	6,500.00	6,500.00	0.00	0.00
	470	COMPUTER SOFTWARE	13,471.92	13,369.47	15,000.00	15,000.00	0.00	0.00
	480	COMPUTER HARDWARE	2,959.93	0.00	4,000.00	4,000.00	0.00	0.00
Total 400 Supplies & Materials			59,047.53	74,524.14	92,450.00	112,450.00	0.00	0.00
600 Other Objects	640	DUES & FEES	69.95	295.00	800.00	150.00	0.00	0.00
Total 600 Other Objects			69.95	295.00	800.00	150.00	0.00	0.00
Total Function 1111 K-5			2,867,833.84	3,247,512.15	3,630,947.00	3,511,662.00	0.00	0.00

Functions by Account Group - Fund 100

SIUSLAW SCHOOL DISTRICT 97J

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Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
Function 1121 - 6 - 8 MIDDLE SCHOOL								
100 Salaries	111	LICENSED SALARIES	879,414.92	867,677.38	1,011,261.00	948,553.00	0.00	0.00
	112	CLASSIFIED SALARIES	17,763.07	46,775.06	63,779.00	19,502.00	0.00	0.00
	121	SUBSTITUTES-LICENSED	3,421.71	1,127.46	93,315.00	93,315.00	0.00	0.00
	122	SUBSTITUTES-CLASSIFIED	11,125.28	9,023.54	0.00	250.00	0.00	0.00
	130	ADDITIONAL SALARY	26,512.92	32,018.82	33,397.00	18,900.00	0.00	0.00
Total 100 Salaries			938,237.90	956,622.26	1,201,752.00	1,080,520.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	260,901.60	265,824.11	245,978.00	328,185.00	0.00	0.00
	220	EMPLOYER FICA	74,124.74	76,579.86	97,474.00	87,147.00	0.00	0.00
	231	WORKERS' COMPENSATION	541.70	342.50	8,359.00	11,189.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	183.77	634.57	6,026.00	10,757.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	231,146.87	258,958.00	415,803.00	347,529.00	0.00	0.00
Total 200 Assoc Payroll Costs			566,898.68	602,339.04	773,640.00	784,807.00	0.00	0.00
300 Purchased Services	322	REPAIRS & MAINTENANCE	4,416.92	429.95	1,500.00	4,250.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	454.48	297.62	1,900.00	3,650.00	0.00	0.00
	351	TELEPHONE	0.00	109.23	350.00	350.00	0.00	0.00
	386	DATA PROCESSING SERVICES	0.00	0.00	500.00	0.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	1,298.00	885.08	10,000.00	11,000.00	0.00	0.00
Total 300 Purchased Services			6,169.40	1,721.88	14,250.00	19,250.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	29,225.52	14,867.55	45,550.00	37,800.00	0.00	0.00
	420	TEXTBOOKS	0.00	442.20	1,450.00	2,500.00	0.00	0.00
	440	PERIODICALS	0.00	489.50	500.00	600.00	0.00	0.00
Total 400 Supplies & Materials			29,225.52	15,799.25	47,500.00	40,900.00	0.00	0.00
500 Capital Outlay	541	INITIAL & ADDITNL EQUIP	0.00	6,462.70	7,500.00	2,500.00	0.00	0.00
	542	REPLACE EQUIP PURCHASE	4,789.03	18,680.60	11,500.00	6,500.00	0.00	0.00
Total 500 Capital Outlay			4,789.03	25,143.30	19,000.00	9,000.00	0.00	0.00
600 Other Objects	640	DUES & FEES	1,569.00	3,128.76	7,450.00	23,300.00	0.00	0.00
Total 600 Other Objects			1,569.00	3,128.76	7,450.00	23,300.00	0.00	0.00
Total Function 1121 6 - 8 MIDDLE SCHOOL			1,546,889.53	1,604,754.49	2,063,592.00	1,957,777.00	0.00	0.00

Functions by Account Group - Fund 100

SIUSLAW SCHOOL DISTRICT 97J

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Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
Function 1122 - ATHLETICS								
100 Salaries	111	LICENSED SALARIES	25,406.29	26,212.09	27,966.00	28,174.00	0.00	0.00
	121	SUBSTITUTES-LICENSED	3,871.98	2,818.67	4,526.00	5,000.00	0.00	0.00
	130	ADDITIONAL SALARY	46,577.93	47,041.18	46,985.00	47,925.00	0.00	0.00
Total 100 Salaries			75,856.20	76,071.94	79,477.00	81,099.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	17,793.07	16,716.29	16,260.00	16,394.00	0.00	0.00
	220	EMPLOYER FICA	5,706.49	5,781.93	6,445.00	6,334.00	0.00	0.00
	231	WORKERS' COMPENSATION	29.47	206.08	553.00	603.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	13.72	245.03	398.00	917.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	8,204.23	7,643.33	27,491.00	16,645.00	0.00	0.00
Total 200 Assoc Payroll Costs			31,746.98	30,592.66	51,147.00	40,893.00	0.00	0.00
300 Purchased Services	321	CLEANING SERVICES	44.13	138.59	150.00	0.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	13,716.84	6,072.56	12,000.00	12,000.00	0.00	0.00
Total 300 Purchased Services			13,760.97	6,211.15	12,150.00	12,000.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	970.00	0.00	500.00	5,000.00	0.00	0.00
Total 400 Supplies & Materials			970.00	0.00	500.00	5,000.00	0.00	0.00
500 Capital Outlay	541	INITIAL & ADDITNL EQUIP	0.00	0.00	0.00	5,000.00	0.00	0.00
Total 500 Capital Outlay			0.00	0.00	0.00	5,000.00	0.00	0.00
600 Other Objects	640	DUES & FEES	5,181.64	5,947.30	7,000.00	7,000.00	0.00	0.00
Total 600 Other Objects			5,181.64	5,947.30	7,000.00	7,000.00	0.00	0.00
Total Function 1122 ATHLETICS			127,515.79	118,823.05	150,274.00	150,992.00	0.00	0.00
Function 1131 - 9-12								
100 Salaries	111	LICENSED SALARIES	1,196,823.37	1,256,190.61	1,289,779.00	1,277,229.00	0.00	0.00
	112	CLASSIFIED SALARIES	18,715.91	19,146.57	20,773.00	23,042.00	0.00	0.00
	121	SUBSTITUTES-LICENSED	38,143.72	37,302.26	64,054.00	64,054.00	0.00	0.00
	122	SUBSTITUTES-CLASSIFIED	172.13	443.86	680.00	680.00	0.00	0.00
	130	ADDITIONAL SALARY	46,085.36	57,186.20	51,384.00	37,979.00	0.00	0.00
Total 100 Salaries			1,299,940.49	1,370,269.50	1,426,670.00	1,402,984.00	0.00	0.00

Functions by Account Group - Fund 100

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Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
200 Assoc Payroll Costs	211	EMPLOYER PERS	381,112.52	402,208.94	291,879.00	359,428.00	0.00	0.00
	220	EMPLOYER FICA	99,246.96	101,321.28	115,691.00	114,046.00	0.00	0.00
	231	WORKERS' COMPENSATION	1,124.48	422.77	10,114.00	10,064.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	23.18	300.88	7,140.00	15,962.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	346,460.11	319,791.29	493,484.00	435,922.00	0.00	0.00
Total 200 Assoc Payroll Costs			827,967.25	824,045.16	918,308.00	935,422.00	0.00	0.00
300 Purchased Services	311	INSTRUCTION SERVICES	36,000.00	37,100.79	38,000.00	40,000.00	0.00	0.00
	322	REPAIRS & MAINTENANCE	1,873.83	1,164.98	5,600.00	6,300.00	0.00	0.00
	324	RENTALS	0.00	2,700.31	0.00	0.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	10,935.47	3,776.52	5,900.00	5,900.00	0.00	0.00
	351	TELEPHONE	0.00	0.00	0.00	250.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	2,209.00	1,236.00	2,500.00	2,500.00	0.00	0.00
Total 300 Purchased Services			51,018.30	45,978.60	52,000.00	54,950.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	66,376.95	75,008.58	69,050.00	57,005.00	0.00	0.00
	420	TEXTBOOKS	946.98	707.44	1,750.00	1,950.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	1,561.90	0.00	500.00	20,000.00	0.00	0.00
Total 400 Supplies & Materials			68,885.83	75,716.02	71,300.00	78,955.00	0.00	0.00
500 Capital Outlay	541	INITIAL & ADDITNL EQUIP	6,732.79	15,214.76	11,000.00	11,500.00	0.00	0.00
	542	REPLACE EQUIP PURCHASE	2,027.15	239.92	5,000.00	10,750.00	0.00	0.00
	550	TECHNOLOGY	495.00	0.00	2,700.00	2,500.00	0.00	0.00
Total 500 Capital Outlay			9,254.94	15,454.68	18,700.00	24,750.00	0.00	0.00
600 Other Objects	640	DUES & FEES	974.00	2,815.84	3,550.00	3,050.00	0.00	0.00
Total 600 Other Objects			974.00	2,815.84	3,550.00	3,050.00	0.00	0.00
Total Function 1131 - 9-12			2,258,040.81	2,334,279.80	2,490,528.00	2,500,111.00	0.00	0.00
Function 1132 - ATHLETICS								
100 Salaries	111	LICENSED SALARIES	34,894.79	35,340.94	36,755.00	36,757.00	0.00	0.00
	121	SUBSTITUTES-LICENSED	10,393.17	4,509.93	0.00	1,500.00	0.00	0.00
	130	ADDITIONAL SALARY	118,724.00	130,638.45	135,060.00	151,267.00	0.00	0.00
Total 100 Salaries			164,011.96	170,489.32	171,815.00	189,524.00	0.00	0.00

Functions by Account Group - Fund 100

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Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
200 Assoc Payroll Costs	211	EMPLOYER PERS	49,649.64	39,267.65	35,151.00	32,327.00	0.00	0.00
	220	EMPLOYER FICA	12,228.10	12,816.15	13,932.00	14,667.00	0.00	0.00
	231	WORKERS' COMPENSATION	49.95	539.20	1,196.00	861.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	806.17	661.61	860.00	1,600.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	8,158.83	9,823.93	59,431.00	16,668.00	0.00	0.00
Total 200 Assoc Payroll Costs			70,892.69	63,108.54	110,570.00	66,123.00	0.00	0.00
300 Purchased Services	342	TRAVEL, OUT OF DISTRICT	46,647.12	45,668.24	40,000.00	40,000.00	0.00	0.00
	386	DATA PROCESSING SERVICES	0.00	0.00	100.00	0.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	20,172.00	19,875.01	25,000.00	25,000.00	0.00	0.00
Total 300 Purchased Services			66,819.12	65,543.25	65,100.00	65,000.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	6,561.46	13,651.89	12,000.00	12,000.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	2,628.00	45,033.01	20,000.00	20,000.00	0.00	0.00
Total 400 Supplies & Materials			9,189.46	58,684.90	32,000.00	32,000.00	0.00	0.00
500 Capital Outlay	541	INITIAL & ADDITNL EQUIP	0.00	0.00	0.00	25,000.00	0.00	0.00
	542	REPLACE EQUIP PURCHASE	28,200.95	2,599.00	5,000.00	5,000.00	0.00	0.00
Total 500 Capital Outlay			28,200.95	2,599.00	5,000.00	30,000.00	0.00	0.00
600 Other Objects	640	DUES & FEES	14,953.37	7,303.50	10,000.00	10,000.00	0.00	0.00
Total 600 Other Objects			14,953.37	7,303.50	10,000.00	10,000.00	0.00	0.00
Total Function 1132 ATHLETICS			354,067.55	367,728.51	394,485.00	392,647.00	0.00	0.00
Function 1210 - ELEMENTARY TAG								
100 Salaries	130	ADDITIONAL SALARY	3,125.17	3,504.00	3,645.00	0.00	0.00	0.00
Total 100 Salaries			3,125.17	3,504.00	3,645.00	0.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	700.65	987.08	747.00	0.00	0.00	0.00
	220	EMPLOYER FICA	229.55	256.23	297.00	0.00	0.00	0.00
	231	WORKERS' COMPENSATION	1.25	14.31	24.00	0.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	0.54	17.52	18.00	0.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	72.31	127.59	1,260.00	0.00	0.00	0.00
Total 200 Assoc Payroll Costs			1,004.30	1,402.73	2,346.00	0.00	0.00	0.00

Functions by Account Group - Fund 100

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Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
300 Purchased Services	313	STUDENT SERVICES	0.00	0.00	250.00	0.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	0.00	0.00	100.00	600.00	0.00	0.00
Total 300 Purchased Services			0.00	0.00	350.00	600.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	234.00	0.00	4,500.00	7,500.00	0.00	0.00
	420	TEXTBOOKS	0.00	0.00	1,000.00	0.00	0.00	0.00
	470	COMPUTER SOFTWARE	0.00	0.00	1,000.00	0.00	0.00	0.00
Total 400 Supplies & Materials			234.00	0.00	6,500.00	7,500.00	0.00	0.00
500 Capital Outlay	550	TECHNOLOGY	0.00	0.00	1,000.00	0.00	0.00	0.00
Total 500 Capital Outlay			0.00	0.00	1,000.00	0.00	0.00	0.00
600 Other Objects	640	DUES & FEES	0.00	0.00	250.00	0.00	0.00	0.00
Total 600 Other Objects			0.00	0.00	250.00	0.00	0.00	0.00
Total Function 1210 ELEMENTARY TAG			4,363.47	4,906.73	14,091.00	8,100.00	0.00	0.00
Function 1220 - ES SPECIAL EDUCATION								
100 Salaries	111	LICENSED SALARIES	235,786.02	293,013.08	385,265.00	323,749.00	0.00	0.00
	112	CLASSIFIED SALARIES	328,670.95	493,067.28	551,978.00	494,695.00	0.00	0.00
	121	SUBSTITUTES-LICENSED	22,583.32	37,679.05	11,808.00	9,625.00	0.00	0.00
	122	SUBSTITUTES-CLASSIFIED	14,335.95	11,439.18	20,000.00	20,068.00	0.00	0.00
	130	ADDITIONAL SALARY	1,000.00	8,324.73	2,080.00	3,000.00	0.00	0.00
Total 100 Salaries			602,376.24	843,523.32	971,131.00	851,137.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	127,538.29	208,790.58	198,682.00	180,067.00	0.00	0.00
	220	EMPLOYER FICA	45,126.97	62,490.39	78,749.00	69,284.00	0.00	0.00
	231	WORKERS' COMPENSATION	502.55	392.11	6,761.00	2,906.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	1,214.67	319.47	4,862.00	7,583.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	292,508.19	354,790.45	336,227.00	367,721.00	0.00	0.00
Total 200 Assoc Payroll Costs			466,890.67	626,783.00	625,281.00	627,561.00	0.00	0.00
300 Purchased Services	310	PROF & TECHNICAL SERVICES	0.00	0.00	1,000.00	2,000.00	0.00	0.00
	312	INST PROGRAM IMP SERVICES	0.00	0.00	250.00	250.00	0.00	0.00
	313	STUDENT SERVICES	18,012.00	7,434.00	110,000.00	110,000.00	0.00	0.00

Functions by Account Group - Fund 100

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Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
300 Purchased Services	322	REPAIRS & MAINTENANCE	490.20	0.00	1,000.00	1,500.00	0.00	0.00
	324	RENTALS	762.40	1,365.59	2,000.00	2,000.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	530.70	405.32	1,500.00	1,500.00	0.00	0.00
	353	POSTAGE	0.00	0.00	150.00	150.00	0.00	0.00
	370	TUITION	0.00	0.00	500.00	0.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	0.00	240.00	250.00	3,000.00	0.00	0.00
Total 300 Purchased Services			19,795.30	9,444.91	116,650.00	120,400.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	7,336.64	9,873.57	7,550.00	17,500.00	0.00	0.00
	420	TEXTBOOKS	0.00	7,023.50	1,000.00	2,500.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	0.00	0.00	1,000.00	2,500.00	0.00	0.00
	470	COMPUTER SOFTWARE	0.00	9,182.08	6,000.00	10,000.00	0.00	0.00
Total 400 Supplies & Materials			7,336.64	26,079.15	15,550.00	32,500.00	0.00	0.00
500 Capital Outlay	541	INITIAL & ADDITNL EQUIP	0.00	0.00	800.00	2,500.00	0.00	0.00
	542	REPLACE EQUIP PURCHASE	0.00	0.00	2,000.00	2,000.00	0.00	0.00
Total 500 Capital Outlay			0.00	0.00	2,800.00	4,500.00	0.00	0.00
600 Other Objects	640	DUES & FEES	505.00	1,422.00	1,250.00	1,250.00	0.00	0.00
Total 600 Other Objects			505.00	1,422.00	1,250.00	1,250.00	0.00	0.00
Total Function 1220 ES SPECIAL EDUCATION			1,096,903.85	1,507,252.38	1,732,662.00	1,637,348.00	0.00	0.00
Function 1227 - EXTENDED SCHOOL YEAR								
100 Salaries	111	LICENSED SALARIES	135.20	0.00	0.00	0.00	0.00	0.00
	112	CLASSIFIED SALARIES	3,721.02	0.00	0.00	0.00	0.00	0.00
	130	ADDITIONAL SALARY	7,736.04	11,661.86	12,303.00	0.00	0.00	0.00
Total 100 Salaries			11,592.26	11,661.86	12,303.00	0.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	2,863.40	2,468.35	2,517.00	0.00	0.00	0.00
	220	EMPLOYER FICA	886.80	892.14	998.00	0.00	0.00	0.00
	231	WORKERS' COMPENSATION	24.96	45.66	86.00	0.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	2.11	58.31	62.00	0.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	-63.73	0.00	4,256.00	0.00	0.00	0.00

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Total 200 Assoc Payroll Costs			3,713.54	3,464.46	7,919.00	0.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	0.00	0.00	250.00	0.00	0.00	0.00
Total 400 Supplies & Materials			0.00	0.00	250.00	0.00	0.00	0.00
Total Function 1227 EXTENDED SCHOOL YEAR			15,305.80	15,126.32	20,472.00	0.00	0.00	0.00
Function 1231 - SENSORY IMPAIRED								
300 Purchased Services	313	STUDENT SERVICES	23,544.98	40,414.00	500.00	0.00	0.00	0.00
Total 300 Purchased Services			23,544.98	40,414.00	500.00	0.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	0.00	0.00	250.00	0.00	0.00	0.00
Total 400 Supplies & Materials			0.00	0.00	250.00	0.00	0.00	0.00
Total Function 1231 SENSORY IMPAIRED			23,544.98	40,414.00	750.00	0.00	0.00	0.00
Function 1280 - ALTERNATIVE EDUCATION								
100 Salaries	111	LICENSED SALARIES	25,908.00	28,826.64	28,331.00	31,731.00	0.00	0.00
	112	CLASSIFIED SALARIES	0.00	7,703.58	0.00	0.00	0.00	0.00
Total 100 Salaries			25,908.00	36,530.22	28,331.00	31,731.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	5,821.05	8,539.48	5,796.00	9,865.00	0.00	0.00
	220	EMPLOYER FICA	1,940.23	2,389.39	2,297.00	2,573.00	0.00	0.00
	231	WORKERS' COMPENSATION	10.31	35.34	197.00	349.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	4.72	34.86	142.00	159.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	8,913.39	14,809.61	9,800.00	16,655.00	0.00	0.00
Total 200 Assoc Payroll Costs			16,689.70	25,808.68	18,232.00	29,601.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	0.00	0.00	100.00	0.00	0.00	0.00
Total 400 Supplies & Materials			0.00	0.00	100.00	0.00	0.00	0.00
600 Other Objects	640	DUES & FEES	125.00	0.00	0.00	0.00	0.00	0.00
Total 600 Other Objects			125.00	0.00	0.00	0.00	0.00	0.00
Total Function 1280 ALTERNATIVE EDUCATION			42,722.70	62,338.90	46,663.00	61,332.00	0.00	0.00

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Function 1291 - ENGLISH AS SECOND LANG.								
100 Salaries	111	LICENSED SALARIES	57,600.58	58,491.06	63,574.00	62,829.00	0.00	0.00
	121	SUBSTITUTES-LICENSED	5,312.66	2,630.76	4,103.00	0.00	0.00	0.00
Total 100 Salaries			62,913.24	61,121.82	67,677.00	62,829.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	13,443.08	16,601.98	13,846.00	19,534.00	0.00	0.00
	220	EMPLOYER FICA	4,685.06	4,569.76	5,488.00	5,095.00	0.00	0.00
	231	WORKERS' COMPENSATION	27.08	8.75	471.00	691.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	11.42	4.95	339.00	314.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	21,208.00	19,452.30	23,409.00	16,748.00	0.00	0.00
Total 200 Assoc Payroll Costs			39,374.64	40,637.74	43,553.00	42,382.00	0.00	0.00
300 Purchased Services	313	STUDENT SERVICES	187.00	102.00	5,000.00	0.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	688.28	575.31	750.00	0.00	0.00	0.00
Total 300 Purchased Services			875.28	677.31	5,750.00	0.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	583.06	0.00	1,000.00	0.00	0.00	0.00
Total 400 Supplies & Materials			583.06	0.00	1,000.00	0.00	0.00	0.00
Total Function 1291 ENGLISH AS SECOND LANG.			103,746.22	102,436.87	117,980.00	105,211.00	0.00	0.00
Function 2114 - ATTENDANCE								
100 Salaries	112	CLASSIFIED SALARIES	26,267.12	27,436.75	29,175.00	29,996.00	0.00	0.00
Total 100 Salaries			26,267.12	27,436.75	29,175.00	29,996.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	4,325.77	5,841.43	5,969.00	6,293.00	0.00	0.00
	220	EMPLOYER FICA	2,009.45	2,098.88	2,438.00	2,295.00	0.00	0.00
	231	WORKERS' COMPENSATION	30.06	8.10	203.00	114.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	4.72	-3.82	146.00	173.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	9,056.89	8,861.06	10,092.00	9,639.00	0.00	0.00
Total 200 Assoc Payroll Costs			15,426.89	16,805.65	18,848.00	18,514.00	0.00	0.00
Total Function 2114 ATTENDANCE			41,694.01	44,242.40	48,023.00	48,510.00	0.00	0.00

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Function 2115 - STUDENT SAFETY								
300 Purchased Services	389	NON-INSTR PROF TECH SERV	35,074.00	2,583.20	100,000.00	0.00	0.00	0.00
Total 300 Purchased Services			35,074.00	2,583.20	100,000.00	0.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	0.00	5,478.15	5,000.00	10,000.00	0.00	0.00
Total 400 Supplies & Materials			0.00	5,478.15	5,000.00	10,000.00	0.00	0.00
Total Function 2115 STUDENT SAFETY			35,074.00	8,061.35	105,000.00	10,000.00	0.00	0.00
Function 2120 - COUNSELING SERVICES								
100 Salaries	111	LICENSED SALARIES	219,294.84	278,616.92	229,938.00	187,341.00	0.00	0.00
	130	ADDITIONAL SALARY	9,677.00	3,686.82	2,255.00	4,500.00	0.00	0.00
Total 100 Salaries			228,971.84	282,303.74	232,193.00	191,841.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	69,070.49	88,999.72	47,504.00	58,244.00	0.00	0.00
	220	EMPLOYER FICA	17,138.18	21,078.26	18,829.00	15,822.00	0.00	0.00
	231	WORKERS' COMPENSATION	319.44	-14.49	1,617.00	937.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	323.09	-20.62	1,163.00	2,061.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	41,081.13	57,873.75	80,315.00	50,046.00	0.00	0.00
Total 200 Assoc Payroll Costs			127,932.33	167,916.62	149,428.00	127,110.00	0.00	0.00
300 Purchased Services	342	TRAVEL, OUT OF DISTRICT	1,404.92	332.22	900.00	750.00	0.00	0.00
Total 300 Purchased Services			1,404.92	332.22	900.00	750.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	1,701.78	1,039.60	2,200.00	3,000.00	0.00	0.00
Total 400 Supplies & Materials			1,701.78	1,039.60	2,200.00	3,000.00	0.00	0.00
600 Other Objects	640	DUES & FEES	1,653.60	1,378.99	3,000.00	3,000.00	0.00	0.00
Total 600 Other Objects			1,653.60	1,378.99	3,000.00	3,000.00	0.00	0.00
Total Function 2120 COUNSELING SERVICES			361,664.47	452,971.17	387,721.00	325,701.00	0.00	0.00
Function 2129 - GUIDANCE SERVICE								
200 Assoc Payroll Costs	211	EMPLOYER PERS	160.80	168.12	0.00	0.00	0.00	0.00
	220	EMPLOYER FICA	38.16	38.16	0.00	0.00	0.00	0.00
	231	WORKERS' COMPENSATION	2.06	2.04	0.00	0.00	0.00	0.00

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200 Assoc Payroll Costs	232	UNEMPLOYMENT COMPENSATION	2.52	2.52	0.00	0.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	515.78	516.96	0.00	0.00	0.00	0.00
Total 200 Assoc Payroll Costs			719.32	727.80	0.00	0.00	0.00	0.00
Total Function 2129 GUIDANCE SERVICE			719.32	727.80	0.00	0.00	0.00	0.00
Function 2130 - ES HEALTH ROOM								
100 Salaries	112	CLASSIFIED SALARIES	16,860.61	23,693.02	24,849.00	29,440.00	0.00	0.00
	122	SUBSTITUTES-CLASSIFIED	7,340.11	357.00	0.00	0.00	0.00	0.00
Total 100 Salaries			24,200.72	24,050.02	24,849.00	29,440.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	3,337.30	5,251.64	5,084.00	6,177.00	0.00	0.00
	220	EMPLOYER FICA	1,843.66	1,833.86	2,015.00	2,252.00	0.00	0.00
	231	WORKERS' COMPENSATION	25.32	8.99	173.00	112.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	4.41	-1.55	124.00	21.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	7,649.84	7,455.11	8,595.00	16,380.00	0.00	0.00
Total 200 Assoc Payroll Costs			12,860.53	14,548.05	15,991.00	24,942.00	0.00	0.00
300 Purchased Services	313	STUDENT SERVICES	0.00	27.99	500.00	0.00	0.00	0.00
	351	TELEPHONE	180.80	433.74	1,000.00	0.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	161.57	166.10	4,000.00	2,000.00	0.00	0.00
Total 300 Purchased Services			342.37	627.83	5,500.00	2,000.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	380.24	609.25	2,400.00	0.00	0.00	0.00
Total 400 Supplies & Materials			380.24	609.25	2,400.00	0.00	0.00	0.00
Total Function 2130 ES HEALTH ROOM			37,783.86	39,835.15	48,740.00	56,382.00	0.00	0.00
Function 2134 - DISTRICT NURSE								
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	0.00	0.00	0.00	1,000.00	0.00	0.00
Total 400 Supplies & Materials			0.00	0.00	0.00	1,000.00	0.00	0.00
Total Function 2134 DISTRICT NURSE			0.00	0.00	0.00	1,000.00	0.00	0.00

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Function 2140 - PSYCHOLOGICAL SERVICES								
300 Purchased Services	313	STUDENT SERVICES	0.00	0.00	250.00	0.00	0.00	0.00
Total 300 Purchased Services			0.00	0.00	250.00	0.00	0.00	0.00
Total Function 2140 PSYCHOLOGICAL SERVICES			0.00	0.00	250.00	0.00	0.00	0.00
Function 2150 - SPEECH & AUDIOLOGY SRVS								
100 Salaries	111	LICENSED SALARIES	79,984.00	67,800.00	70,512.00	73,488.00	0.00	0.00
	112	CLASSIFIED SALARIES	23,971.68	24,789.92	26,138.00	54,140.00	0.00	0.00
Total 100 Salaries			103,955.68	92,589.92	96,650.00	127,628.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	39,362.68	31,551.54	19,774.00	32,021.00	0.00	0.00
	220	EMPLOYER FICA	7,921.50	7,051.90	7,838.00	9,764.00	0.00	0.00
	231	WORKERS' COMPENSATION	64.54	4.04	663.00	465.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	18.90	-13.02	494.00	860.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	19,904.34	29,791.75	33,431.00	45,499.00	0.00	0.00
Total 200 Assoc Payroll Costs			67,271.96	68,386.21	62,200.00	88,609.00	0.00	0.00
300 Purchased Services	342	TRAVEL, OUT OF DISTRICT	0.00	0.00	250.00	0.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	0.00	99.00	100.00	0.00	0.00	0.00
Total 300 Purchased Services			0.00	99.00	350.00	0.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	895.00	601.29	1,500.00	1,500.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	0.00	0.00	0.00	350.00	0.00	0.00
Total 400 Supplies & Materials			895.00	601.29	1,500.00	1,850.00	0.00	0.00
600 Other Objects	640	DUES & FEES	0.00	199.00	200.00	0.00	0.00	0.00
Total 600 Other Objects			0.00	199.00	200.00	0.00	0.00	0.00
Total Function 2150 SPEECH & AUDIOLOGY SRVS			172,122.64	161,875.42	160,900.00	218,087.00	0.00	0.00
Function 2190 - SPECIAL ED DIRECTOR								
100 Salaries	113	ADMINISTRATORS	47,247.20	48,192.48	49,159.00	50,602.00	0.00	0.00
Total 100 Salaries			47,247.20	48,192.48	49,159.00	50,602.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	18,803.75	18,660.47	10,057.00	13,708.00	0.00	0.00

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200 Assoc Payroll Costs	220	EMPLOYER FICA	3,610.73	3,684.52	3,986.00	4,103.00	0.00	0.00
	231	WORKERS' COMPENSATION	18.72	-6.99	342.00	212.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	8.61	-6.77	246.00	300.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	8,370.14	8,551.54	17,004.00	9,090.00	0.00	0.00
Total 200 Assoc Payroll Costs			30,811.95	30,882.77	31,635.00	27,413.00	0.00	0.00
300 Purchased Services	322	REPAIRS & MAINTENANCE	0.00	0.00	200.00	1,500.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	1,469.75	1,732.27	2,500.00	2,500.00	0.00	0.00
Total 300 Purchased Services			1,469.75	1,732.27	2,700.00	4,000.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	226.82	738.19	1,000.00	1,500.00	0.00	0.00
	Total 400 Supplies & Materials			226.82	738.19	1,000.00	1,500.00	0.00
600 Other Objects	640	DUES & FEES	548.00	1,171.00	1,200.00	1,500.00	0.00	0.00
Total 600 Other Objects			548.00	1,171.00	1,200.00	1,500.00	0.00	0.00
Total Function 2190 SPECIAL ED DIRECTOR			80,303.72	82,716.71	85,694.00	85,015.00	0.00	0.00
Function 2210 - IMPROVEMENT INSTRUCTION								
300 Purchased Services	312	INST PROGRAM IMP SERVICES	44,155.65	50,984.00	52,000.00	0.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	0.00	0.00	250.00	0.00	0.00	0.00
Total 300 Purchased Services			44,155.65	50,984.00	52,250.00	0.00	0.00	0.00
Total Function 2210 IMPROVEMENT INSTRUCTION			44,155.65	50,984.00	52,250.00	0.00	0.00	0.00
Function 2213 - CURRICULUM DEVELOPMENT								
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	0.00	20,686.40	1,500.00	0.00	0.00	0.00
	420	TEXTBOOKS	31,267.50	133,347.47	150,000.00	0.00	0.00	0.00
Total 400 Supplies & Materials			31,267.50	154,033.87	151,500.00	0.00	0.00	0.00
Total Function 2213 CURRICULUM DEVELOPMENT			31,267.50	154,033.87	151,500.00	0.00	0.00	0.00

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Function 2220 - LIBRARIAN								
100 Salaries	111	LICENSED SALARIES	0.00	0.00	74,000.00	0.00	0.00	0.00
	112	CLASSIFIED SALARIES	71,900.18	73,433.80	79,024.00	80,224.00	0.00	0.00
	122	SUBSTITUTES-CLASSIFIED	1,915.43	1,993.01	8,641.00	0.00	0.00	0.00
Total 100 Salaries			73,815.61	75,426.81	161,665.00	80,224.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	15,960.67	19,159.84	33,076.00	17,767.00	0.00	0.00
	220	EMPLOYER FICA	5,538.97	5,589.33	13,110.00	6,137.00	0.00	0.00
	231	WORKERS' COMPENSATION	93.67	52.40	1,125.00	305.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	13.45	-0.25	809.00	66.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	33,670.58	33,458.48	55,921.00	26,005.00	0.00	0.00
Total 200 Assoc Payroll Costs			55,277.34	58,259.80	104,041.00	50,280.00	0.00	0.00
300 Purchased Services	322	REPAIRS & MAINTENANCE	0.00	0.00	200.00	10,002.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	1,000.00	0.00	0.00
Total 300 Purchased Services			0.00	0.00	200.00	11,002.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	3,215.41	1,776.12	2,189.00	5,000.00	0.00	0.00
	411	LIBRARY AV SUPPLIES	0.00	0.00	0.00	3,525.00	0.00	0.00
	420	TEXTBOOKS	1,046.62	0.00	1,000.00	0.00	0.00	0.00
	430	LIBRARY BOOKS	3,254.53	4,566.91	7,000.00	17,663.00	0.00	0.00
	440	PERIODICALS	0.00	0.00	0.00	1,000.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	0.00	2,061.42	2,100.00	0.00	0.00	0.00
	470	COMPUTER SOFTWARE	11,658.21	15,773.73	16,000.00	6,000.00	0.00	0.00
Total 400 Supplies & Materials			19,174.77	24,178.18	28,289.00	33,188.00	0.00	0.00
Total Function 2220 LIBRARIAN			148,267.72	157,864.79	294,195.00	174,694.00	0.00	0.00
Function 2230 - ASSESSMENT AND TESTING								
300 Purchased Services	313	STUDENT SERVICES	0.00	0.00	3,000.00	0.00	0.00	0.00
Total 300 Purchased Services			0.00	0.00	3,000.00	0.00	0.00	0.00
Total Function 2230 ASSESSMENT AND TESTING			0.00	0.00	3,000.00	0.00	0.00	0.00

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Function 2240 - STAFF DEVELOPMENT								
300 Purchased Services	342	TRAVEL, OUT OF DISTRICT	2,589.16	5,339.07	12,000.00	1,000.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	6,800.00	0.00	10,000.00	0.00	0.00	0.00
Total 300 Purchased Services			9,389.16	5,339.07	22,000.00	1,000.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	0.00	0.00	500.00	0.00	0.00	0.00
	Total 400 Supplies & Materials			0.00	0.00	500.00	0.00	0.00
600 Other Objects	640	DUES & FEES	7,302.79	6,685.92	6,500.00	4,500.00	0.00	0.00
	Total 600 Other Objects			7,302.79	6,685.92	6,500.00	4,500.00	0.00
Total Function 2240 STAFF DEVELOPMENT			16,691.95	12,024.99	29,000.00	5,500.00	0.00	0.00
Function 2310 - LEGAL/SPED								
300 Purchased Services	342	TRAVEL, OUT OF DISTRICT	4,055.60	6,612.03	6,500.00	0.00	0.00	0.00
	354	ADVERTISING	0.00	301.94	200.00	0.00	0.00	0.00
	355	PRINTING AND BINDING	0.00	0.00	200.00	0.00	0.00	0.00
	381	AUDIT SERVICES	32,595.40	35,912.50	27,000.00	0.00	0.00	0.00
	382	LEGAL SERVICES	2,838.35	9,860.58	10,500.00	0.00	0.00	0.00
	384	NEGOTIATION SERVICES	0.00	0.00	1,000.00	0.00	0.00	0.00
	385	MANAGEMENT SERVICES	0.00	4,049.50	0.00	0.00	0.00	0.00
	388	ELECTION SERVICES	4,581.94	0.00	0.00	0.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	690.00	0.00	3,500.00	0.00	0.00	0.00
Total 300 Purchased Services			44,761.29	56,736.55	48,900.00	0.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	1,264.42	3,313.55	5,000.00	0.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	0.00	0.00	2,000.00	0.00	0.00	0.00
Total 400 Supplies & Materials			1,264.42	3,313.55	7,000.00	0.00	0.00	0.00
600 Other Objects	640	DUES & FEES	2,210.16	17,056.41	17,500.00	0.00	0.00	0.00
	Total 600 Other Objects			2,210.16	17,056.41	17,500.00	0.00	0.00
Total Function 2310 LEGAL/SPED			48,235.87	77,106.51	73,400.00	0.00	0.00	0.00

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Function 2320 - EXECUTIVE SERVICES								
100 Salaries	113	ADMINISTRATORS	116,655.00	130,085.92	121,368.00	121,330.00	0.00	0.00
Total 100 Salaries			116,655.00	130,085.92	121,368.00	121,330.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	47,713.05	51,882.82	24,830.00	35,295.00	0.00	0.00
	220	EMPLOYER FICA	9,143.21	10,267.41	9,842.00	9,839.00	0.00	0.00
	231	WORKERS' COMPENSATION	57.04	-2.46	845.00	405.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	41.13	4.20	608.00	670.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	13,739.71	14,729.00	41,981.00	27,600.00	0.00	0.00
Total 200 Assoc Payroll Costs			70,694.14	76,880.97	78,106.00	73,809.00	0.00	0.00
300 Purchased Services	342	TRAVEL, OUT OF DISTRICT	1,309.26	774.93	2,000.00	2,000.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	0.00	0.00	1,000.00	1,000.00	0.00	0.00
Total 300 Purchased Services			1,309.26	774.93	3,000.00	3,000.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	1,397.12	1,308.84	2,500.00	2,500.00	0.00	0.00
Total 400 Supplies & Materials			1,397.12	1,308.84	2,500.00	2,500.00	0.00	0.00
600 Other Objects	640	DUES & FEES	5,470.00	6,584.00	7,000.00	1,000.00	0.00	0.00
Total 600 Other Objects			5,470.00	6,584.00	7,000.00	1,000.00	0.00	0.00
Total Function 2320 EXECUTIVE SERVICES			195,525.52	215,634.66	211,974.00	201,639.00	0.00	0.00
Function 2410 - OFFICE OF PRINCIPAL								
100 Salaries	111	LICENSED SALARIES	0.00	181.81	0.00	0.00	0.00	0.00
	112	CLASSIFIED SALARIES	173,974.02	204,386.88	222,942.00	223,813.00	0.00	0.00
	113	ADMINISTRATORS	455,095.00	538,125.92	548,889.00	539,007.00	0.00	0.00
	121	SUBSTITUTES-LICENSED	0.00	918.13	1,000.00	0.00	0.00	0.00
	122	SUBSTITUTES-CLASSIFIED	4,415.99	3,802.03	264.00	0.00	0.00	0.00
	130	ADDITIONAL SALARY	798.40	0.00	0.00	0.00	0.00	0.00
Total 100 Salaries			634,283.41	747,414.77	773,095.00	762,820.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	154,007.58	211,404.87	158,167.00	177,239.00	0.00	0.00
	220	EMPLOYER FICA	46,812.59	54,990.89	62,690.00	60,831.00	0.00	0.00
	231	WORKERS' COMPENSATION	391.65	125.45	5,382.00	2,860.00	0.00	0.00

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200 Assoc Payroll Costs	232	UNEMPLOYMENT COMPENSATION	135.02	-55.62	3,870.00	7,722.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	141,112.07	161,864.40	267,414.00	191,257.00	0.00	0.00
Total 200 Assoc Payroll Costs			342,458.91	428,329.99	497,523.00	439,909.00	0.00	0.00
300 Purchased Services	313	STUDENT SERVICES	275.13	959.40	1,200.00	1,200.00	0.00	0.00
	322	REPAIRS & MAINTENANCE	4,522.86	1,365.12	3,700.00	700.00	0.00	0.00
	324	RENTALS	43,233.81	36,074.87	34,500.00	34,500.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	3,629.26	86.40	1,700.00	1,700.00	0.00	0.00
	353	POSTAGE	5,603.48	9,873.01	7,200.00	7,600.00	0.00	0.00
	355	PRINTING AND BINDING	1,233.00	1,454.50	2,600.00	2,300.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	1,246.60	618.98	3,500.00	4,000.00	0.00	0.00
Total 300 Purchased Services			59,744.14	50,432.28	54,400.00	52,000.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	23,557.85	34,811.67	43,500.00	25,500.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	15,520.62	5,469.74	20,000.00	20,000.00	0.00	0.00
Total 400 Supplies & Materials			39,078.47	40,281.41	63,500.00	45,500.00	0.00	0.00
500 Capital Outlay	541	INITIAL & ADDITNL EQUIP	2,966.58	3,173.81	2,500.00	2,500.00	0.00	0.00
Total 500 Capital Outlay			2,966.58	3,173.81	2,500.00	2,500.00	0.00	0.00
600 Other Objects	640	DUES & FEES	1,729.84	7,662.41	8,000.00	8,200.00	0.00	0.00
Total 600 Other Objects			1,729.84	7,662.41	8,000.00	8,200.00	0.00	0.00
Total Function 2410 OFFICE OF PRINCIPAL			1,080,261.35	1,277,294.67	1,399,018.00	1,310,929.00	0.00	0.00
Function 2520 - FISCAL SERVICES								
100 Salaries	114	MANAGERIAL	256,807.18	263,283.00	268,551.00	277,422.00	0.00	0.00
Total 100 Salaries			256,807.18	263,283.00	268,551.00	277,422.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	77,435.05	83,806.37	54,942.00	70,272.00	0.00	0.00
	220	EMPLOYER FICA	19,604.69	19,619.36	21,777.00	22,496.00	0.00	0.00
	231	WORKERS' COMPENSATION	159.54	212.89	1,870.00	1,081.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	55.22	-28.21	1,344.00	1,576.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	56,823.45	64,426.32	92,892.00	73,440.00	0.00	0.00
Total 200 Assoc Payroll Costs			154,077.95	168,036.73	172,825.00	168,865.00	0.00	0.00

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300 Purchased Services	321	CLEANING SERVICES	0.00	61.44	100.00	0.00	0.00	0.00
	322	REPAIRS & MAINTENANCE	545.28	0.00	1,000.00	0.00	0.00	0.00
	324	RENTALS	5,818.28	5,325.34	7,000.00	7,000.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	1,908.15	3,424.78	3,000.00	2,000.00	0.00	0.00
	353	POSTAGE	2,177.98	3,480.03	4,000.00	4,000.00	0.00	0.00
	354	ADVERTISING	2,665.52	22,298.00	15,000.00	12,000.00	0.00	0.00
	355	PRINTING AND BINDING	75.90	1,081.07	1,500.00	1,000.00	0.00	0.00
	385	MANAGEMENT SERVICES	800.00	800.00	1,000.00	1,200.00	0.00	0.00
	386	DATA PROCESSING SERVICES	4,195.80	3,255.15	5,000.00	3,000.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	11,046.85	6,018.46	12,000.00	15,000.00	0.00	0.00
Total 300 Purchased Services			29,233.76	45,744.27	49,600.00	45,200.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	8,111.85	12,974.92	15,000.00	13,000.00	0.00	0.00
	440	PERIODICALS	76.00	79.00	250.00	250.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	0.00	0.00	500.00	500.00	0.00	0.00
Total 400 Supplies & Materials			8,187.85	13,053.92	15,750.00	13,750.00	0.00	0.00
500 Capital Outlay	541	INITIAL & ADDITNL EQUIP	0.00	0.00	0.00	10,000.00	0.00	0.00
	550	TECHNOLOGY	0.00	0.00	1,500.00	1,500.00	0.00	0.00
Total 500 Capital Outlay			0.00	0.00	1,500.00	11,500.00	0.00	0.00
600 Other Objects	640	DUES & FEES	8,762.70	7,643.61	8,000.00	8,000.00	0.00	0.00
Total 600 Other Objects			8,762.70	7,643.61	8,000.00	8,000.00	0.00	0.00
Total Function 2520 FISCAL SERVICES			457,069.44	497,761.53	516,226.00	524,737.00	0.00	0.00
Function 2540 - CUSTODIAL 6-8								
100 Salaries	112	CLASSIFIED SALARIES	443,636.50	490,904.01	550,335.00	613,970.00	0.00	0.00
	114	MANAGERIAL	58,916.00	60,093.96	61,300.00	63,441.00	0.00	0.00
	122	SUBSTITUTES-CLASSIFIED	14,960.70	9,402.55	14,234.00	21,500.00	0.00	0.00
	130	ADDITIONAL SALARY	3,913.26	11,061.38	12,000.00	2,500.00	0.00	0.00
Total 100 Salaries			521,426.46	571,461.90	637,869.00	701,411.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	130,674.52	137,424.59	130,500.00	147,713.00	0.00	0.00
	220	EMPLOYER FICA	39,416.37	42,505.25	51,724.00	52,510.00	0.00	0.00

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200 Assoc Payroll Costs	231	WORKERS' COMPENSATION	18,271.89	19,904.00	4,441.00	23,469.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	94.54	25.97	3,193.00	12,121.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	154,106.23	186,803.89	220,638.00	226,000.00	0.00	0.00
Total 200 Assoc Payroll Costs			342,563.55	386,663.70	410,496.00	461,813.00	0.00	0.00
300 Purchased Services	321	CLEANING SERVICES	26,288.52	21,522.37	25,000.00	25,000.00	0.00	0.00
	322	REPAIRS & MAINTENANCE	104,766.68	188,374.42	385,000.00	385,000.00	0.00	0.00
	324	RENTALS	991.04	9,696.21	12,000.00	12,000.00	0.00	0.00
	325	ELECTRICITY	238,486.11	276,746.34	275,000.00	300,000.00	0.00	0.00
	326	FUEL	48,943.30	24,953.60	50,000.00	55,000.00	0.00	0.00
	327	WATER AND SEWAGE	108,393.01	102,082.34	115,000.00	200,000.00	0.00	0.00
	328	GARBAGE	55,099.73	43,239.33	50,000.00	55,000.00	0.00	0.00
	329	OTHER PROPERTY SERVICES	7,564.41	29,648.54	32,000.00	20,000.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	361.70	392.43	500.00	500.00	0.00	0.00
	351	TELEPHONE	23,490.96	23,778.40	23,000.00	35,000.00	0.00	0.00
	355	PRINTING AND BINDING	0.00	0.00	100.00	0.00	0.00	0.00
	383	ARCHIT/ENGINEER SERVICES	0.00	5,644.50	5,000.00	10,000.00	0.00	0.00
389	NON-INSTR PROF TECH SERV	45,007.74	527,878.09	200,000.00	150,000.00	0.00	0.00	
Total 300 Purchased Services			659,393.20	1,253,956.57	1,172,600.00	1,247,500.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	115,350.75	90,967.93	132,000.00	300,000.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	92,353.63	186,932.00	350,000.00	150,000.00	0.00	0.00
Total 400 Supplies & Materials			207,704.38	277,899.93	482,000.00	450,000.00	0.00	0.00
500 Capital Outlay	541	INITIAL & ADDITNL EQUIP	1,312.92	37,111.85	15,000.00	40,000.00	0.00	0.00
	542	REPLACE EQUIP PURCHASE	92,000.00	613.00	100,000.00	75,000.00	0.00	0.00
Total 500 Capital Outlay			93,312.92	37,724.85	115,000.00	115,000.00	0.00	0.00
600 Other Objects	640	DUES & FEES	14,311.51	14,696.89	25,000.00	20,000.00	0.00	0.00
	651	LIABILITY INSURANCE	0.00	0.00	0.00	500.00	0.00	0.00
	653	PROPERTY INSURANCE PREM	181,841.00	235,218.00	250,000.00	255,000.00	0.00	0.00
Total 600 Other Objects			196,152.51	249,914.89	275,000.00	275,500.00	0.00	0.00
Total Function 2540 CUSTODIAL 6-8			2,020,553.02	2,777,621.84	3,092,965.00	3,251,224.00	0.00	0.00

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Function 2541 - TAP FACILITIES ASSESSMENT								
300 Purchased Services	389	NON-INSTR PROF TECH SERV	0.00	0.00	0.00	20,000.00	0.00	0.00
Total 300 Purchased Services			0.00	0.00	0.00	20,000.00	0.00	0.00
Total Function 2541 TAP FACILITIES ASSESSMENT			0.00	0.00	0.00	20,000.00	0.00	0.00
Function 2542 - LONG-RANGE FACILITY PLAN								
300 Purchased Services	389	NON-INSTR PROF TECH SERV	0.00	0.00	0.00	20,000.00	0.00	0.00
Total 300 Purchased Services			0.00	0.00	0.00	20,000.00	0.00	0.00
Total Function 2542 LONG-RANGE FACILITY PLAN			0.00	0.00	0.00	20,000.00	0.00	0.00
Function 2550 - GAS/OIL SUPPLIES								
100 Salaries	112	CLASSIFIED SALARIES	270,252.21	279,112.34	320,812.00	310,013.00	0.00	0.00
	114	MANAGERIAL	55,620.00	56,732.00	57,867.00	59,893.00	0.00	0.00
	122	SUBSTITUTES-CLASSIFIED	36,557.92	27,875.87	41,386.00	41,386.00	0.00	0.00
	130	ADDITIONAL SALARY	0.00	392.85	0.00	0.00	0.00	0.00
Total 100 Salaries			362,430.13	364,113.06	420,065.00	411,292.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	65,174.21	77,842.70	85,940.00	80,600.00	0.00	0.00
	220	EMPLOYER FICA	27,717.30	27,192.00	34,063.00	33,429.00	0.00	0.00
	231	WORKERS' COMPENSATION	12,826.06	11,949.38	2,924.00	11,937.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	67.42	95.92	2,103.00	6,388.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	139,514.37	143,678.24	145,300.00	174,997.00	0.00	0.00
Total 200 Assoc Payroll Costs			245,299.36	260,758.24	270,330.00	307,351.00	0.00	0.00
300 Purchased Services	322	REPAIRS & MAINTENANCE	14,291.06	10,832.80	25,100.00	25,100.00	0.00	0.00
	324	RENTALS	4,424.00	10,081.59	12,000.00	15,000.00	0.00	0.00
	326	FUEL	75.00	0.00	2,000.00	2,000.00	0.00	0.00
	330	STUDENT TRANSPORTATION	0.00	0.00	250.00	0.00	0.00	0.00
	341	TRAVEL, IN DISTRICT	1,004.00	1,129.10	2,000.00	2,000.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	2,108.60	6,423.81	8,000.00	3,000.00	0.00	0.00
	351	TELEPHONE	0.00	0.00	250.00	0.00	0.00	0.00
	353	POSTAGE	1.63	23.06	250.00	0.00	0.00	0.00

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300 Purchased Services	354	ADVERTISING	0.00	200.00	250.00	0.00	0.00	0.00
	355	PRINTING AND BINDING	0.00	0.00	2,000.00	0.00	0.00	0.00
	386	DATA PROCESSING SERVICES	778.35	3,619.45	6,000.00	0.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	6,687.79	6,885.00	9,000.00	10,000.00	0.00	0.00
Total 300 Purchased Services			29,370.43	39,194.81	67,100.00	57,100.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	98,149.17	89,009.24	115,000.00	136,000.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	0.00	0.00	700.00	5,000.00	0.00	0.00
Total 400 Supplies & Materials			98,149.17	89,009.24	115,700.00	141,000.00	0.00	0.00
500 Capital Outlay	541	INITIAL & ADDITNL EQUIP	474.00	1,959.44	2,500.00	5,000.00	0.00	0.00
	542	REPLACE EQUIP PURCHASE	0.00	286.78	500.00	0.00	0.00	0.00
	564	BUS & BUS IMPROVEMENTS	0.00	0.00	500.00	0.00	0.00	0.00
Total 500 Capital Outlay			474.00	2,246.22	3,500.00	5,000.00	0.00	0.00
600 Other Objects	640	DUES & FEES	5,823.00	1,239.30	1,500.00	2,500.00	0.00	0.00
	651	LIABILITY INSURANCE	1,448.00	1,503.00	2,000.00	34,000.00	0.00	0.00
Total 600 Other Objects			7,271.00	2,742.30	3,500.00	36,500.00	0.00	0.00
Total Function 2550 GAS/OIL SUPPLIES			742,994.09	758,063.87	880,195.00	958,243.00	0.00	0.00
Function 2558 - HANDICAP TRANSPORTATION								
100 Salaries	112	CLASSIFIED SALARIES	56,564.29	53,629.34	72,428.00	54,616.00	0.00	0.00
Total 100 Salaries			56,564.29	53,629.34	72,428.00	54,616.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	9,315.15	11,078.31	14,818.00	11,459.00	0.00	0.00
	220	EMPLOYER FICA	4,325.40	3,909.02	5,873.00	4,178.00	0.00	0.00
	231	WORKERS' COMPENSATION	2,594.90	2,399.11	504.00	208.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	10.23	-7.52	363.00	34.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	23,197.67	23,510.14	25,053.00	27,442.00	0.00	0.00
Total 200 Assoc Payroll Costs			39,443.35	40,889.06	46,611.00	43,321.00	0.00	0.00
300 Purchased Services	331	REIMBURSABLE STUDENT TRAN	5,842.02	0.00	5,000.00	0.00	0.00	0.00
Total 300 Purchased Services			5,842.02	0.00	5,000.00	0.00	0.00	0.00
Total Function 2558 HANDICAP TRANSPORTATION			101,849.66	94,518.40	124,039.00	97,937.00	0.00	0.00

Functions by Account Group - Fund 100

SIUSLAW SCHOOL DISTRICT 97J

Proposed Budget 2021-2022

4/14/21

Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
Function 2642 - RECRUITMENT & PLACEMENT								
300 Purchased Services	324	RENTALS	0.00	0.00	500.00	0.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	0.00	0.00	2,500.00	0.00	0.00	0.00
	354	ADVERTISING	0.00	0.00	500.00	0.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	150.00	0.00	150.00	0.00	0.00	0.00
Total 300 Purchased Services			150.00	0.00	3,650.00	0.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	0.00	0.00	2,500.00	0.00	0.00	0.00
Total 400 Supplies & Materials			0.00	0.00	2,500.00	0.00	0.00	0.00
Total Function 2642 RECRUITMENT & PLACEMENT			150.00	0.00	6,150.00	0.00	0.00	0.00
Function 2645 - HEALTH SERVICES								
300 Purchased Services	310	PROF & TECHNICAL SERVICES	6,925.00	6,300.00	7,500.00	0.00	0.00	0.00
Total 300 Purchased Services			6,925.00	6,300.00	7,500.00	0.00	0.00	0.00
400 Supplies & Materials	420	TEXTBOOKS	0.00	0.00	1,000.00	0.00	0.00	0.00
Total 400 Supplies & Materials			0.00	0.00	1,000.00	0.00	0.00	0.00
Total Function 2645 HEALTH SERVICES			6,925.00	6,300.00	8,500.00	0.00	0.00	0.00
Function 2660 - HS TECH SUPPORT								
100 Salaries	112	CLASSIFIED SALARIES	23,488.32	35,729.80	39,170.00	40,581.00	0.00	0.00
	114	MANAGERIAL	68,923.00	70,301.00	107,562.00	107,562.00	0.00	0.00
	130	ADDITIONAL SALARY	11,386.79	10,744.52	3,120.00	4,500.00	0.00	0.00
Total 100 Salaries			103,798.11	116,775.32	149,852.00	152,643.00	0.00	0.00
200 Assoc Payroll Costs	211	EMPLOYER PERS	19,587.30	27,611.26	30,659.00	35,049.00	0.00	0.00
	220	EMPLOYER FICA	7,662.77	8,415.41	12,150.00	13,172.00	0.00	0.00
	231	WORKERS' COMPENSATION	1,184.17	1,587.88	1,043.00	1,119.00	0.00	0.00
	232	UNEMPLOYMENT COMPENSATION	25.08	44.99	750.00	1,192.00	0.00	0.00
	240	CONTRACTUAL EMP BENEFITS	21,530.18	27,470.77	51,835.00	43,293.00	0.00	0.00
Total 200 Assoc Payroll Costs			49,989.50	65,130.31	96,437.00	93,825.00	0.00	0.00
300 Purchased Services	322	REPAIRS & MAINTENANCE	8,856.86	16,314.89	16,500.00	16,500.00	0.00	0.00
	342	TRAVEL, OUT OF DISTRICT	0.00	139.20	500.00	500.00	0.00	0.00

Functions by Account Group - Fund 100

SIUSLAW SCHOOL DISTRICT 97J

Proposed Budget 2021-2022

4/14/21

Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
300 Purchased Services	351	TELEPHONE	109.38	205.41	250.00	1,000.00	0.00	0.00
	386	DATA PROCESSING SERVICES	40,350.52	47,386.49	45,000.00	45,000.00	0.00	0.00
	389	NON-INSTR PROF TECH SERV	5,360.49	15,031.35	10,000.00	10,000.00	0.00	0.00
Total 300 Purchased Services			54,677.25	79,077.34	72,250.00	73,000.00	0.00	0.00
400 Supplies & Materials	410	SUPPLIES AND MATERIALS	29,096.70	74,681.99	100,000.00	100,000.00	0.00	0.00
	460	NON-CONSUMABLE ITEMS	0.00	60,563.06	75,000.00	75,000.00	0.00	0.00
	470	COMPUTER SOFTWARE	15,388.38	17,754.99	15,000.00	35,000.00	0.00	0.00
Total 400 Supplies & Materials			44,485.08	153,000.04	190,000.00	210,000.00	0.00	0.00
500 Capital Outlay	541	INITIAL & ADDITNL EQUIP	0.00	0.00	0.00	45,000.00	0.00	0.00
	550	TECHNOLOGY	75,963.00	5,904.52	30,000.00	2,500.00	0.00	0.00
Total 500 Capital Outlay			75,963.00	5,904.52	30,000.00	47,500.00	0.00	0.00
600 Other Objects	640	DUES & FEES	300.00	209.00	1,000.00	1,000.00	0.00	0.00
Total 600 Other Objects			300.00	209.00	1,000.00	1,000.00	0.00	0.00
Total Function 2660 HS TECH SUPPORT			329,212.94	420,096.53	539,539.00	577,968.00	0.00	0.00
Function 2690 - EXPENDITURE/REIMBURSEMENT								
600 Other Objects	605	EXPENSE REIMBURSEMENT	0.00	82.64	0.00	0.00	0.00	0.00
Total 600 Other Objects			0.00	82.64	0.00	0.00	0.00	0.00
Total Function 2690 EXPENDITURE/REIMBURSEMENT			0.00	82.64	0.00	0.00	0.00	0.00
Function 5110 - INTERFUND LOAN REPAYMENT								
600 Other Objects	610	REDEMPTION OF PRINCIPAL	404,318.00	0.00	0.00	0.00	0.00	0.00
	621	REGULAR INTEREST	8,618.46	0.00	0.00	0.00	0.00	0.00
Total 600 Other Objects			412,936.46	0.00	0.00	0.00	0.00	0.00
Total Function 5110 INTERFUND LOAN REPAYMENT			412,936.46	0.00	0.00	0.00	0.00	0.00
Function 5200 - TRANSFERS OF FUNDS								
700 Transfer	710	FUND MODIFICATIONS	55,479.19	50,198.30	57,800.00	224,773.00	0.00	0.00
Total 700 Transfer			55,479.19	50,198.30	57,800.00	224,773.00	0.00	0.00
Total Function 5200 TRANSFERS OF FUNDS			55,479.19	50,198.30	57,800.00	224,773.00	0.00	0.00

Functions by Account Group - Fund 100

SIUSLAW SCHOOL DISTRICT 97J

Proposed Budget 2021-2022

4/14/21

Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Aproved	2021-2022 Adopted
Function 6000 - OPERATING CONTINGENCY								
800 Other Uses	810	PLANNED RESERVE	5,092,023.00	4,880,706.00	1,554,616.00	2,557,440.00	0.00	0.00
Total 800 Other Uses			5,092,023.00	4,880,706.00	1,554,616.00	2,557,440.00	0.00	0.00
Total Function 6000 OPERATING CONTINGENCY			5,092,023.00	4,880,706.00	1,554,616.00	2,557,440.00	0.00	0.00
TOTAL FUND 100			20,337,519.00	21,773,493.00	20,493,139.00	20,994,959.00	0.00	0.00
TOTAL			20,337,519.00	21,773,493.00	20,493,139.00	20,994,959.00	0.00	0.00



SIUSLAW SCHOOL DISTRICT 97J

SPECIAL REVENUE FUND

FUND 203- SPECIAL REVENUE FUND

Special revenue funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. This fund (F203) is comprised of revenues collected as a result of various grants. In order to be compliant with Oregon State budget law, this fund's revenue is required to be expended within the same fiscal year it is received. Typically, expenditures are paid with district reserves until the district makes a grant claim to reimburse the fund. At the end of the year, the fund balance should be zero.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>REVENUES</u>		Actual	Actual	Actual	Budget	YTD	Proposed
1990	MISCELLANEOUS	14,140	-	-	-	-	-
3299	OTHER RESTRICTED GRANTS (STATE)	3,400	23,296	6,670	1,169,563	-	1,340,642
4500	FEDERAL GRANTS	23,126	75,103	232,150	120,691	476,350	1,869,501
	Grant Claims in Process	-	-	-	-	981,781	
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
TOTAL REVENUES		40,666	98,399	238,820	1,290,254	1,458,131	3,210,143
		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>EXPENDITURES</u>		Actual	Actual	Actual	Budget	YTD	Proposed
1000	INSTRUCTION	33,417	67,856	64,544	1,210,323	661,710	1,130,439
2000	SUPPORT SERVICES	7,249	30,543	174,276	79,931	796,421	2,079,704
7000	UNAPPROPRIATED END FUND BAL	-	-	-	-	-	-
TOTAL EXPENDITURES		40,666	98,399	238,820	1,290,254	1,458,131	3,210,143

Grants in F203: Youth Transition Program (YTP), Outdoor School Grant (ODS), Rural and Low Income Schools (RLIS), Student Support and Academic Enrichment (SSAE), High School Success (HSS - formerly Measure 98), Student Investment Act (SIA), Elementary & Secondary School Emergency Relief Fund (ESSER) *A supplemental budget will go to board to expend ESSER funds received in 20-21



SIUSLAW SCHOOL DISTRICT 97J 21ST CENTURY GRANT FUND

FUND 204 - 21ST CENTURY GRANT FUND

The revenues and expenditures in this fund (F204) are comprised solely of the district's 21st Century Grant, also known as the Twilight Afterschool Program. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The 21st Century Grant is funded by the Federal Government. The grant cycle ended on 9/30/2018. This fund is being left open for future grants.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>REVENUES</u>							
4500	FEDERAL GRANTS	255,229	28,062	-	-	-	-
5400	BEGINNING FUND BALANCE	74	-		500	-	500
TOTAL REVENUES		255,303	28,062	-	500	-	500

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>EXPENDITURES</u>							
1000	INSTRUCTION	251,018	26,093	-	500	-	500
2000	SUPPORT SERVICES	4,285	1,969	-	-	-	
7000	UNAPPROPRIATED END FUND BAL	-	-	-	-	-	
TOTAL EXPENDITURES		255,303	28,062	-	500	-	500

Fund will be closed by resolution in June, 2021.



SIUSLAW SCHOOL DISTRICT 97J

CARL PERKINS GRANT FUND

FUND 206 - CARL PERKINS GRANT FUND

The revenues and expenditures in this fund (F206) are comprised solely of the district's Carl Perkins Grant. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The Carl Perkins Grant is funded by the Federal Government.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>REVENUES</u>							
4500	FEDERAL GRANTS	8,823	10,256	11,000	18,000	-	18,000
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
TOTAL REVENUES		8,823	10,256	11,000	18,000	-	18,000

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>EXPENDITURES</u>							
1000	INSTRUCTION	8,823	10,256	11,000	18,000	-	18,000
7000	UNAPPROPRIATED END FUND BAL	-	-	-	-	-	-
TOTAL EXPENDITURES		8,823	10,256	11,000	18,000	-	18,000

The Carl Perkins Grant is funded by the Carl D. Perkins Career and Technical Education Improvement Act of 2006. The grant is intended for secondary career and technical education programs across the nation. At Siuslaw High School, potential grantees includes Culinary Arts, Automotive Technology, Computer Science and Technology, Construction Technology and Health Occupations.



SIUSLAW SCHOOL DISTRICT 97J

IASA TITLE GRANT FUND

FUND 207 - IASA TITLE GRANT FUND (TITLE II)

The revenues and expenditures in this fund (F207) are comprised solely of the district's IASA Title Grant, also known as Title II. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The Title II Grant is federally funded and supports the district's professional development plans as well as the AVID Program at Siuslaw High School.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>REVENUES</u>							
4500	FEDERAL GRANTS	76,430	75,449	50,513	100,070	-	62,832
	Federal Grant Claims in Process					26,858	-
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
TOTAL REVENUES		76,430	75,449	50,513	100,070	26,858	62,832
		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>EXPENDITURES</u>							
1000	INSTRUCTION	74,112	74,709	50,513	100,070	26,858	62,832
2000	SUPPORT SERVICES	2,318	740	-	-	-	-
TOTAL EXPENDITURES		76,430	75,449	50,513	100,070	26,858	62,832



SIUSLAW SCHOOL DISTRICT 97J IDEA GRANT FUND

FUND 209 - IDEA GRANT FUND

The revenues and expenditures in this fund (F209) are comprised solely of the district's Individuals with Disabilities Education Act (IDEA) Grant. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The IDEA Grant is federally funded and helps to support the district's Special Education Program.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>REVENUES</u>							
4500	FEDERAL GRANTS	242,566	245,013	263,830	244,434		251,767
	*Federal Grant Amount to Claim					118,254	
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
TOTAL REVENUES		242,566	245,013	263,830	244,434	118,254	251,767
<u>EXPENDITURES</u>							
1000	INSTRUCTION	242,566	245,013	263,830	244,434	118,254	251,767
7000	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-
TOTAL EXPENDITURES		242,566	245,013	263,830	244,434	118,254	251,767

**Grant claims cannot be processed until the district has reached a certain amount of expenditures for special education out of the district's general fund.*



SIUSLAW SCHOOL DISTRICT 97J

TITLE I GRANT FUND

FUND 210 - TITLE I GRANT FUND

The revenues and expenditures in this fund (F210) are comprised solely of the district's Title I Grant. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The Title I grant is federally funded and provides financial assistance to schools with high percentages of children from low income families to help ensure that all children meet challenging state academic standards. The Title I grant funds interventions and activities at both Siuslaw Elementary and Siuslaw Middle School.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>REVENUES</u>		Actual	Actual	Actual	Budget	YTD	Proposed
4500	FEDERAL GRANTS	682,050	931,517	-	1,095,223	-	1,065,280
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
TOTAL REVENUES		682,050	931,517	-	1,095,223	-	1,065,280

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>EXPENDITURES</u>		Actual	Actual	Actual	Budget	YTD	Proposed
1000	INSTRUCTION	645,574	796,961	874,025	969,230	815,801	933,859
2000	SUPPORT SERVICES	36,476	134,556	120,432	125,993	119,663	131,421
TOTAL EXPENDITURES		682,050	931,517	994,457	1,095,223	935,464	1,065,280



SIUSLAW SCHOOL DISTRICT 97J NATIVE EDUCATION GRANT FUND

FUND 212 - NATIVE EDUCATION GRANT FUND

The revenues and expenditures in this fund (F212) are comprised solely of the district's Native Education Grant. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The Native Education Grant is federally funded to support Native Education at the district. The Siuslaw School District has not been awarded a grant for 2021-2022, but will continue to seek funding. The budget will only be expended if the district receives a grant.

<u>REVENUES</u>	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
	Actual	Actual	Actual	Budget	YTD	Proposed
4500 FEDERAL GRANTS	-	-	-	500	-	500
5400 BEGINNING FUND BALANCE	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	500	-	500
<u>EXPENDITURES</u>	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
	Actual	Actual	Actual	Budget	YTD	Proposed
1000 INSTRUCTION	-	-	-	500	-	500
7000 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	500	-	500



SIUSLAW SCHOOL DISTRICT 97J BUS RESERVE FUND

FUND 232 - BUS RESERVE FUND

Special revenue funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for a specified purpose. This fund (F232) is intended for bus replacement and major improvements only. School bus purchases and lease payments are expended from this fund and the majority of the revenues come from allowable depreciation. Bus depreciation is allowable for ten years after the acquisition. After a bus is 10 years old, it no longer generates revenue for the bus reserve fund.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>REVENUES</u>		Actual	Actual	Actual	Budget	YTD	Proposed
1411	PARTICIPATION FEES	52,122	57,488	46,205	30,000	-	45,000
3101	STATE SCHOOL FUND DEPRECIATION	163,784	184,886	183,729	190,980		209,638
5160	LEASE PURCHASES	190,034	181,015	269,592	300,000	-	310,000
5400	BEGINNING FUND BALANCE	303,136	397,501	452,285	396,058	462,105	397,762
TOTAL REVENUES		709,076	820,890	951,811	917,038	462,105	962,400

		2016/2017	2017/2018	2019/2020	2020/2021	2020/2021	2021/2022
<u>EXPENDITURES</u>		Actual	Actual	Actual	Budget	YTD	Proposed
2550	BUS AND BUS IMPROVEMENT	190,034	191,765	269,592	300,000	-	310,000
5000	PRINCIPAL AND INTEREST PAYMENTS	121,540	176,840	220,114	237,087	264,014	275,146
6000	CONTINGENCIES	397,501	452,285	462,105	379,951	198,091	377,254
TOTAL EXPENDITURES		709,075	820,890	951,811	917,038	462,105	962,400



SIUSLAW SCHOOL DISTRICT 97J

FOOD SERVICE FUND

FUND 240 - FOOD SERVICE FUND

Special revenue funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for a specified purpose. This fund (F240) is for the support of the district's food service programs. The Siuslaw School District operates the National School Breakfast Program, National School Lunch Program, Child and Adult Care Food Program (CACFP), for afterschool dinner, and the Summer Food Program. The fund is comprised largely of Federal revenues as well as State grants and local meal sales for adults and students who do not qualify for free or reduced price meals. The district elected Community Eligibility Provision (CEP) in 20-21.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>REVENUES</u>		Actual	Actual	Actual	Budget	YTD	Proposed
1000	INTEREST/LOCAL LUNCH SALES/MISC	82,734	84,459	63,361	22,550	13,384	16,550
3299	OTHER RESTRICTED GRANTS (STATE)	17,541	18,866	21,639	50,000	966	15,000
4500	FEDERAL FUNDS	461,159	452,875	488,685	667,630	346,501	605,000
	Federal Claims in Process					79,476	
5200	INTERFUND TRANSFERS	-	-	-	36,471	175,233	164,773
5400	BEGINNING FUND BALANCE	157,468	97,048	46,356	-	16,217	
TOTAL REVENUES		718,902	653,248	620,041	776,651	631,777	801,323

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>EXPENDITURES</u>		Actual	Actual	Actual	Budget	YTD	Proposed
3000	FOOD SERVICES - ALL PROGRAMS	621,855	606,892	603,824	776,651	631,777	801,323
7000	UNAPPROPRIATED ENDING FUND BAL	97,047	46,356	16,217	-		
TOTAL EXPENDITURES		718,902	653,248	620,041	776,651	631,777	801,323



SIUSLAW SCHOOL DISTRICT 97J

STUDENT BODY FUND

FUND 270 - STUDENT BODY FUNDS

The Student Body Fund is for activities, involving students, that takes place at the school level. Funds raised and collected in the Associated Student Body accounts at each school are intended for school approved student groups. Funds come from a variety of sources including fundraising, athletic gates, student fees, etc. Each school uses Quickbooks to track revenues and expenditures for the year. At the end of the fiscal year, expenditures and revenues are transferred to the balance sheet at the district level.

		2017/2018	2018/2019	2019/2020	2020/20201	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>REVENUES</u>							
1000	LOCAL SOURCES	418,541	402,186	370,903	336,500	-	351,500
5400	BEGINNING FUND BALANCE	393,882	424,332	391,820	417,370	429,572	414,572
TOTAL REVENUES		812,423	826,518	762,723	753,870	429,572	766,072

		2017/2018	2018/2019	2019/2020	2020/20201	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>EXPENDITURES</u>							
1000	INSTRUCTION	388,091	434,698	333,151	411,000	-	411,000
6000	OPERATING CONTINGENCY	424,332	391,820	429,572	342,870	429,572	355,072
TOTAL EXPENDITURES		812,423	826,518	762,723	753,870	429,572	766,072



SIUSLAW SCHOOL DISTRICT 97J CONSTRUCTION EXCISE TAX FUND

FUND 280 - CONSTRUCTION EXCISE TAX FUND

Special revenue funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for a specified purpose. The fund (F280) is comprised of revenues collected as a result of Senate Bill 1036 from the 2007 legislative session, which allows for collection of a construction excise tax. The district collects \$1.35 per sq. ft. on residential improvements and \$0.67 per sq. ft. on commercial improvements that result in new construction or additional square footage.

<u>REVENUES</u>		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
1130	CONSTRUCTION EXCISE TAXES	120,451	110,817	110,854	75,000	111,339	100,000
1510	INTEREST	9,883	17,569	17,049	2,500	-	2,500
5400	BEGINNING FUND BALANCE	411,541	541,874	670,260	743,345	670,260	684,007
TOTAL REVENUES		541,875	670,260	798,163	820,845	781,599	786,507

<u>EXPENDITURES</u>		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
4190	FACILITIES	-	-	-	300,000	97,592	300,000
7000	UNAPPROPRIATED ENDING FUND BAL	541,874	670,260	798,163	520,845	684,007	486,507
TOTAL EXPENDITURES		541,874	670,260	798,163	820,845	781,599	786,507



SIUSLAW SCHOOL DISTRICT 97J

DEBT SERVICE FUND

FUND 300 - DEBT SERVICE FUND

Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt (principal and interest). Local property taxes make up a majority of the revenues, while expenditures are comprised of principal and interest payments. The budget and payments below reflect the tax collection and bond payments for the Siuslaw Middle School bond issued in 1999. The MS bond was retired on 6/30/2019. Taxes are no longer levied for this bond and any revenue source is from taxes owed prior to 6/30/2019.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>REVENUES</u>							
1111	CURRENT YEAR TAXES	1,574,980	1,560,259	-	-	-	-
1112	PRIOR YEAR TAXES	24,991	77,553	32,491	-	13,368	
1114	PAYMENTS IN LIEU OF PROPERTY TAX	2,116	448	492	-	4,746	
1510	INTEREST ON INVESTMENTS	1,470	2,206	1,607	-	269	-
5400	BEGINNING FUND BALANCE	649,288	652,638	650,904	676,862	685,494	703,876
TOTAL REVENUES		2,252,845	2,293,104	685,494	676,862	703,876	703,876
		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>EXPENDITURES</u>							
5110	LONG-TERM DEBT SERVICE					-	
	610 PRINCIPAL	1,450,000	1,564,978	-	-	-	
	620 INTEREST	150,207	77,222	-	-	-	
7000	UNAPPROPRIATED ENDING FUND BAL	652,638	650,904	685,494	676,862	703,876	703,876
TOTAL EXPENDITURES		2,252,845	2,293,104	685,494	676,862	703,876	703,876

*This fund will be closed by resolution in June, 2021. Revenues will be transferred to the General Fund.



SIUSLAW SCHOOL DISTRICT 97J

QZAB DEBT SERVICE FUND

FUND 301 - QZAB DEBT SERVICE FUND

Qualified Zone Academy Bonds (QZAB) were allocated to districts on an application approved basis for rehabilitating or repairing public school facilities, purchasing equipment, providing instructional materials or providing teacher professional development. The QZAB Fund was established by the Siuslaw School District to make repairs district-wide, while benefiting from low interest funding. The final payment was made in 2017. The fund will remain open for potential future QZAB debt projects.

		2017/2018	2018/2019	2019/2020	2020/20201	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>REVENUES</u>							
1000	LOCAL SOURCES	6,034	-	-	-	-	-
5200	INTERFUND TRANSFERS	-	-	-	-	-	-
5400	BEGINNING FUND BALANCE	2,250	8,284	8,284	8,284	8,284	8,284
TOTAL REVENUES		8,284	8,284	8,284	8,284	8,284	8,284

		2017/2018	2018/2019	2019/2020	2020/20201	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<u>EXPENDITURES</u>							
5000	DEBT SERVICE	-	-	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL	8,284	8,284	8,284	8,284	8,284	8,284
TOTAL EXPENDITURES		8,284	8,284	8,284	8,284	8,284	8,284



SIUSLAW SCHOOL DISTRICT 97J

QSCB DEBT SERVICE FUND

FUND 302 - QSCB DEBT SERVICE FUND

Qualified School Construction Bonds (QSCB) are a federal funding source allcoated to districts on an approved basis for qualified capital improvement projects on public school facilities. The QSCB Fund was established to take advantage of the no cost (or low cost) interest loans to make necessary district repairs. In June, 2011, the district borrowed \$900,000 for an elementary roof replacement project. The QSCB debt will be paid off on June 30, 2027.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
REVENUES							
4000	FEDERAL SOURCES	10,812	4,737	6,669	16,900	-	15,000
5200	INTERFUND TRANSFERS	55,652	55,479	50,198	57,884	50,454	60,000
5400	BEGINNING FUND BALANCE	7,092	6,941	3,319	5,216	(3,083)	5,000
TOTAL REVENUES		73,556	67,157	60,186	80,000	47,371	80,000

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
EXPENDITURES							
5000	DEBT SERVICE	66,615	63,838	63,269	75,000	-	75,000
7000	UNAPPROPRIATED ENDING FUND BAL	6,941	3,319	(3,083)	5,000	47,371	5,000
TOTAL EXPENDITURES		73,556	67,157	60,186	80,000	47,371	80,000



SIUSLAW SCHOOL DISTRICT 97J CAPITAL PROJECTS FUND

FUND 400 - CAPITAL PROJECTS FUND

Capital Project Funds account for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds and revenue from bond proceeds that are then expended from this fund. While there are no current bond sales, the district leaves this fund open for the potential in the future. If bond sales were necessary during the fiscal year, the district would seek a budget extension to be in compliance with receiving revenues and expending related costs.

<u>REVENUES</u>	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
	Actual	Actual	Actual	Budget	YTD	Proposed
1510 CONSTRUCTION EXCISE TAX INTEREST	3	-	3	-	-	-
5400 BEGINNING FUND BALANCE	128	131	131	131	134	137
TOTAL REVENUES	131	131	134	131	134	137

<u>EXPENDITURES</u>	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
	Actual	Actual	Actual	Budget	YTD	Proposed
4000 FACILITIES ACQUISITION/CONSTRUCTION	-	-	-	-	-	-
7000 UNAPPROPRIATED ENDING FUND BALANCE	131	131	134	131	134	137
TOTAL EXPENDITURES	131	131	134	131	134	137

*Fund will be closed by resolution in June, 2021. The remaining balance will be transferred to the General Fund.



SIUSLAW SCHOOL DISTRICT 97J QSCB CONSTRUCTION FUND

FUND 402 - QSCB CONSTRUCTION FUND

Qualified School Construction Bonds are a Federal funding source allocated to districts on an application approved basis for qualified capital improvement projects on public school facilities at no or low interest. The QSCB Construction Fund was established to expend bond proceeds. The fund is held open for potential future QSCB construction projects.

<u>REVENUES</u>	2017/2018 Actual	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2020/2021 YTD	2021/2022 Proposed
1000 LOCAL REVENUE SOURCES	-	-	-	-	-	-
5400 BEGINNING FUND BALANCE	-	-	-	3,000	-	3,000
TOTAL REVENUES	-	-	-	3,000	-	3,000

<u>EXPENDITURES</u>	2017/2018 Actual	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2020/2021 YTD	2021/2022 Proposed
2000 SUPPORT SERVICES	-	-	-	3,000	-	3,000
7000 UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	3,000	-	3,000

4/14/2021

Function Summary by Object - All Other Funds

SIUSLAW SCHOOL DISTRICT 97J

Acct Group	Acct	Acct Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	
Fund 203							
Function 1111 - ESSER GRANT							
300	Purchased Services	389	NON-INSTR PROF TECH SERV	0	0	0	10,000
Total 300 Purchased Services			0	0	0	10,000	
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	0	3,195	0	40,000
		460	NON-CONSUMABLE ITEMS	0	0	0	45,273
Total 400 Supplies & Materials			0	3,195	0	85,273	
Total Function 1111 ESSER GRANT			0	3,195	0	95,273	
Function 1121 - ESSER GRANT							
100	Salaries	111	LICENSED SALARIES	3,666	0	0	52,160
		121	SUBSTITUTES-LICENSED	1,441	0	0	0
		122	SUBSTITUTES-CLASSIFIED	351	0	0	0
		130	ADDITIONAL SALARY	5,053	9,111	5,201	5,357
Total 100 Salaries			10,510	9,111	5,201	57,517	
200	Assoc Payroll Costs	211	EMPLOYER PERS	2,613	2,285	1,064	17,268
		220	EMPLOYER FICA	1,049	674	422	4,664
		231	WORKERS' COMPENSATION	33	31	36	297
		232	UNEMPLOYMENT COMPENSATION	69	45	26	648
		240	CONTRACTUAL EMP BENEFITS	1,006	238	1,799	18,366
Total 200 Assoc Payroll Costs			4,770	3,272	3,347	41,243	
300	Purchased Services	324	RENTALS	3,210	0	0	4,000
		342	TRAVEL, OUT OF DISTRICT	333	0	0	0
		351	TELEPHONE	144	177	0	0
		389	NON-INSTR PROF TECH SERV	255	0	5,000	15,000
Total 300 Purchased Services			3,942	177	5,000	19,000	

400	Supplies & Materials	410	SUPPLIES AND MATERIALS	6,657	873	5,452	35,000
		460	NON-CONSUMABLE ITEMS	0	0	0	35,000
Total 400 Supplies & Materials				6,657	873	5,452	70,000
600	Other Objects	640	DUES & FEES	0	0	6,000	6,000
Total 600 Other Objects				0	0	6,000	6,000
Total Function 1121 ESSER GRANT				25,879	13,433	25,000	193,760
Function 1131 - ESSER GRANT							
100	Salaries	111	LICENSED SALARIES	0	0	234,548	200,228
		121	SUBSTITUTES-LICENSED	0	0	1,000	1,000
		130	ADDITIONAL SALARY	812	0	0	1,000
Total 100 Salaries				812	0	235,548	202,228
200	Assoc Payroll Costs	211	EMPLOYER PERS	261	0	48,190	58,742
		220	EMPLOYER FICA	62	0	19,101	16,863
		231	WORKERS' COMPENSATION	0	0	1,640	980
		232	UNEMPLOYMENT COMPENSATION	4	0	1,180	1,871
		240	CONTRACTUAL EMP BENEFITS	0	0	81,476	82,800
Total 200 Assoc Payroll Costs				328	0	151,587	161,256
300	Purchased Services	324	RENTALS	0	0	2,000	0
		342	TRAVEL, OUT OF DISTRICT	0	0	2,500	0
		389	NON-INSTR PROF TECH SERV	0	0	2,500	0
Total 300 Purchased Services				0	0	7,000	0
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	0	0	26,000	30,000
		460	NON-CONSUMABLE ITEMS	0	0	50,000	35,000
Total 400 Supplies & Materials				0	0	76,000	65,000
600	Other Objects	640	DUES & FEES	0	0	8,000	0
Total 600 Other Objects				0	0	8,000	0
Total Function 1131 ESSER GRANT				1,140	0	478,135	428,484

Function 1220 - SIA - SPECIAL EDUCATION							
100	Salaries	111	LICENSED SALARIES	0	0	0	48,920
Total 100 Salaries				0	0	0	48,920
200	Assoc Payroll Costs	211	EMPLOYER PERS	0	0	0	15,209
		220	EMPLOYER FICA	0	0	0	3,997
		231	WORKERS' COMPENSATION	0	0	0	245
		232	UNEMPLOYMENT COMPENSATION	0	0	0	538
		240	CONTRACTUAL EMP BENEFITS	0	0	0	16,560
Total 200 Assoc Payroll Costs				0	0	0	36,549
Total Function 1220 SIA - SPECIAL EDUCATION				0	0	0	85,469
Function 1231 - SIA							
100	Salaries	111	LICENSED SALARIES	0	0	423,228	147,708
		112	CLASSIFIED SALARIES	0	0	28,000	0
Total 100 Salaries				0	0	451,228	147,708
200	Assoc Payroll Costs	211	EMPLOYER PERS	0	0	84,000	45,921
		220	EMPLOYER FICA	0	0	30,600	11,978
		231	WORKERS' COMPENSATION	0	0	2,600	738
		232	UNEMPLOYMENT COMPENSATION	0	0	2,000	1,625
		240	CONTRACTUAL EMP BENEFITS	0	0	96,000	39,680
Total 200 Assoc Payroll Costs				0	0	215,200	99,942
600	Other Objects	640	DUES & FEES	0	0	0	10,000
Total 600 Other Objects				0	0	0	10,000
Total Function 1231 SIA				0	0	666,428	257,650
Function 1280 - RLIS GRANT							
100	Salaries	112	CLASSIFIED SALARIES	11,880	12,291	13,029	22,476
		122	SUBSTITUTES-CLASSIFIED	0	96	0	0
Total 100 Salaries				11,880	12,388	13,029	22,476
200	Assoc Payroll Costs	211	EMPLOYER PERS	1,049	1,962	2,665	4,715

	220	EMPLOYER FICA	909	948	1,057	1,719
	231	WORKERS' COMPENSATION	58	57	9	86
	232	UNEMPLOYMENT COMPENSATION	59	62	65	319
	240	CONTRACTUAL EMP BENEFITS	6,243	9,527	4,507	16,359
Total 200 Assoc Payroll Costs			8,319	12,556	8,303	23,198
Total Function 1280 RLIS GRANT			20,199	24,944	21,332	45,674
Function 1290 - YOUTH TRANSITION PROGRAM						
100	Salaries	112	CLASSIFIED SALARIES	7,385	8,655	11,821
		122	SUBSTITUTES-CLASSIFIED	4,607	0	0
Total 100 Salaries			11,992	8,655	11,821	12,898
200	Assoc Payroll Costs	211	EMPLOYER PERS	207	1,462	2,418
		220	EMPLOYER FICA	917	652	987
		231	WORKERS' COMPENSATION	57	33	100
		232	UNEMPLOYMENT COMPENSATION	60	43	350
		240	CONTRACTUAL EMP BENEFITS	290	3,876	5,019
Total 200 Assoc Payroll Costs			1,531	6,067	7,607	9,036
300	Purchased Services	342	TRAVEL, OUT OF DISTRICT	424	14	1,055
		389	NON-INSTR PROF TECH SERV	0	0	700
Total 300 Purchased Services			424	14	0	1,755
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	0	50	200
Total 400 Supplies & Materials			0	50	0	200
600	Other Objects	640	DUES & FEES	0	0	240
Total 600 Other Objects			0	0	0	240
Total Function 1290 YOUTH TRANSITION PROGRAM			13,947	14,785	19,428	24,129
Function 2115 - SSAE - RESOURCE OFFICER						
300	Purchased Services	389	NON-INSTR PROF TECH SERV	30,000	71,513	77,025
Total 300 Purchased Services			30,000	71,513	75,000	77,025

Total Function 2115 SSAE - RESOURCE OFFICER				30,000	71,513	75,000	77,025
Function 2120 - MS ASPIRE							
100	Salaries	111	LICENSED SALARIES	0	0	0	119,810
Total 100 Salaries				0	0	0	119,810
200	Assoc Payroll Costs	211	EMPLOYER PERS	0	0	0	37,248
		220	EMPLOYER FICA	0	0	0	9,716
		231	WORKERS' COMPENSATION	0	0	0	598
		232	UNEMPLOYMENT COMPENSATION	0	0	0	1,318
		240	CONTRACTUAL EMP BENEFITS	0	0	0	33,120
Total 200 Assoc Payroll Costs				0	0	0	82,000
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	0	0	0	5,400
		460	NON-CONSUMABLE ITEMS	0	0	0	3,000
Total 400 Supplies & Materials				0	0	0	8,400
600	Other Objects	640	DUES & FEES	0	0	0	2,000
Total 600 Other Objects				0	0	0	2,000
Total Function 2120 MS ASPIRE				0	0	0	212,210
Function 2134 - SIA - DISTRICT NURSE							
100	Salaries	111	LICENSED SALARIES	0	0	0	91,872
Total 100 Salaries				0	0	0	91,872
200	Assoc Payroll Costs	211	EMPLOYER PERS	0	0	0	23,887
		220	EMPLOYER FICA	0	0	0	7,028
		231	WORKERS' COMPENSATION	0	0	0	351
		232	UNEMPLOYMENT COMPENSATION	0	0	0	772
		240	CONTRACTUAL EMP BENEFITS	0	0	0	16,560
Total 200 Assoc Payroll Costs				0	0	0	48,598
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	0	0	0	2,500
		460	NON-CONSUMABLE ITEMS	0	0	0	2,500
Total 400 Supplies & Materials				0	0	0	5,000

600	Other Objects	640	DUES & FEES	0	0	0	1,000
Total 600 Other Objects				0	0	0	1,000
Total Function 2134 SIA - DISTRICT NURSE				0	0	0	146,470
Function 2220 - SIA - LIBRARY/MEDIA							
100	Salaries	111	LICENSED SALARIES	0	0	0	74,385
Total 100 Salaries				0	0	0	74,385
200	Assoc Payroll Costs	211	EMPLOYER PERS	0	0	0	23,126
		220	EMPLOYER FICA	0	0	0	6,032
		231	WORKERS' COMPENSATION	0	0	0	372
		232	UNEMPLOYMENT COMPENSATION	0	0	0	818
		240	CONTRACTUAL EMP BENEFITS	0	0	0	16,560
Total 200 Assoc Payroll Costs				0	0	0	46,908
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	0	0	0	10,000
		460	NON-CONSUMABLE ITEMS	0	0	0	10,000
Total 400 Supplies & Materials				0	0	0	20,000
600	Other Objects	640	DUES & FEES	0	0	0	10,000
Total 600 Other Objects				0	0	0	10,000
Total Function 2220 SIA - LIBRARY/MEDIA				0	0	0	151,293
Function 2520 - ESSER GRANT							
100	Salaries	112	CLASSIFIED SALARIES	0	0	0	28,574
Total 100 Salaries				0	0	0	28,574
200	Assoc Payroll Costs	211	EMPLOYER PERS	0	0	0	5,994
		220	EMPLOYER FICA	0	0	0	2,186
		231	WORKERS' COMPENSATION	0	0	0	46
		232	UNEMPLOYMENT COMPENSATION	0	0	0	108
		240	CONTRACTUAL EMP BENEFITS	0	0	0	16,381
Total 200 Assoc Payroll Costs				0	0	0	24,715

400	Supplies & Materials	460	NON-CONSUMABLE ITEMS	0	0	0	7,706
Total 400 Supplies & Materials				0	0	0	7,706
Total Function 2520 ESSER GRANT				0	0	0	60,995
Function 2540 - ESSER GRANT							
100	Salaries	112	CLASSIFIED SALARIES	0	0	0	50,045
Total 100 Salaries				0	0	0	50,045
200	Assoc Payroll Costs	211	EMPLOYER PERS	0	0	0	12,055
		220	EMPLOYER FICA	0	0	0	3,828
		231	WORKERS' COMPENSATION	0	0	0	2,122
		232	UNEMPLOYMENT COMPENSATION	0	0	0	350
		240	CONTRACTUAL EMP BENEFITS	0	0	0	16,396
Total 200 Assoc Payroll Costs				0	0	0	34,751
300	Purchased Services	322	REPAIRS & MAINTENANCE	0	0	0	561,915
Total 300 Purchased Services				0	0	0	561,915
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	0	0	0	200,000
Total 400 Supplies & Materials				0	0	0	200,000
Total Function 2540 ESSER GRANT				0	0	0	846,711
Function 2640 - SPR&I FORMULA							
100	Salaries	111	LICENSED SALARIES	88	461	2,500	0
		121	SUBSTITUTES-LICENSED	360	188	500	0
Total 100 Salaries				448	649	3,000	0
200	Assoc Payroll Costs	211	EMPLOYER PERS	28	189	614	0
		220	EMPLOYER FICA	34	50	243	0
		231	WORKERS' COMPENSATION	2	1	21	0
		232	UNEMPLOYMENT COMPENSATION	2	3	15	0
		240	CONTRACTUAL EMP BENEFITS	28	9	1,038	0
Total 200 Assoc Payroll Costs				95	252	1,931	0

Total Function 2640 SPR&I FORMULA				543	901	4,931	0
Function 2660 - CDL - GEER GRANT							
300	Purchased Services	389	NON-INSTR PROF TECH SERV	0	10,900	0	20,000
Total 300 Purchased Services				0	10,900	0	20,000
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	0	5,584	0	20,000
		470	COMPUTER SOFTWARE	0	0	0	45,000
Total 400 Supplies & Materials				0	5,584	0	65,000
500	Capital Outlay	540	DEPRECIABLE EQUIPMENT	0	0	0	300,000
		541	INITIAL & ADDITNL EQUIP	0	43,724	0	200,000
Total 500 Capital Outlay				0	43,724	0	500,000
Total Function 2660 CDL - GEER GRANT				0	60,208	0	585,000
TOTAL FUND 203				91,708	188,980	1,290,254	3,210,143
Fund 204							
Function 1272 -							
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	0	0	500	500
Total 400 Supplies & Materials				0	0	500	500
Total Function 1272				0	0	500	500
TOTAL FUND 204				0	0	500	500
Fund 206							
Function 1131 - CARL PERKINS GRANT							
300	Purchased Services	342	TRAVEL, OUT OF DISTRICT	0	0	1,000	1,000
Total 300 Purchased Services				0	0	1,000	1,000
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	1,900	8,815	4,000	4,000
		460	NON-CONSUMABLE ITEMS	8,356	2,184	13,000	13,000
Total 400 Supplies & Materials				10,256	11,000	17,000	17,000

Total Function 1131 CARL PERKINS GRANT			10,256	11,000	18,000	18,000	
TOTAL FUND 206			10,256	11,000	18,000	18,000	
Fund 207							
Function 1111 - TITLE II CARRYOVER							
100	Salaries	111	LICENSED SALARIES	10,043	782	1,000	1,000
		121	SUBSTITUTES-LICENSED	6,483	6,295	9,820	9,820
		130	ADDITIONAL SALARY	1,975	1,450	2,000	2,000
Total 100 Salaries			18,501	8,527	12,820	12,820	
200	Assoc Payroll Costs	211	EMPLOYER PERS	2,891	1,286	2,623	1,923
		220	EMPLOYER FICA	1,399	655	1,040	981
		231	WORKERS' COMPENSATION	42	30	89	91
		232	UNEMPLOYMENT COMPENSATION	93	43	64	70
		240	CONTRACTUAL EMP BENEFITS	238	48	4,434	1,500
Total 200 Assoc Payroll Costs			4,662	2,061	8,250	4,565	
300	Purchased Services	310	PROF & TECHNICAL SERVICES	0	0	4,000	0
		342	TRAVEL, OUT OF DISTRICT	34,884	19,578	45,000	40,000
		389	NON-INSTR PROF TECH SERV	0	0	5,000	5,447
Total 300 Purchased Services			34,884	19,578	54,000	45,447	
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	1,937	7,571	0	0
Total 400 Supplies & Materials			1,937	7,571	0	0	
600	Other Objects	640	DUES & FEES	14,725	12,777	25,000	0
Total 600 Other Objects			14,725	12,777	25,000	0	
Total Function 1111 TITLE II CARRYOVER			74,709	50,513	100,070	62,832	
TOTAL FUND 207			74,709	50,513	100,070	62,832	
Fund 209							
Function 1220 - 6-8 SPECIAL EDUCATION							

100	Salaries	111	LICENSED SALARIES	133,005	139,057	123,382	120,892
		112	CLASSIFIED SALARIES	22,598	24,906	25,341	21,767
Total 100 Salaries				155,603	163,964	148,723	142,659
200	Assoc Payroll Costs	211	EMPLOYER PERS	34,424	40,190	30,427	41,939
		220	EMPLOYER FICA	11,794	13,019	12,060	11,237
		231	WORKERS' COMPENSATION	661	678	1,035	761
		232	UNEMPLOYMENT COMPENSATION	778	820	745	1,319
		240	CONTRACTUAL EMP BENEFITS	41,754	45,160	51,444	53,852
Total 200 Assoc Payroll Costs				89,410	99,867	95,711	109,108
Total Function 1220 6-8 SPECIAL EDUCATION				245,013	263,830	244,434	251,767
TOTAL FUND 209				245,013	263,830	244,434	251,767
Fund 210							
Function 1272 - 6-8 TITLE I							
100	Salaries	111	LICENSED SALARIES	238,253	258,291	268,179	277,357
		112	CLASSIFIED SALARIES	186,897	218,826	254,871	243,149
		121	SUBSTITUTES-LICENSED	2,866	658	900	2,500
		122	SUBSTITUTES-CLASSIFIED	17,666	4,802	7,086	2,500
		130	ADDITIONAL SALARY	30,000	23,514	0	0
Total 100 Salaries				475,681	506,090	531,036	525,506
200	Assoc Payroll Costs	211	EMPLOYER PERS	86,388	100,453	131,851	137,985
		220	EMPLOYER FICA	33,243	36,286	36,619	41,473
		231	WORKERS' COMPENSATION	1,963	2,141	2,236	2,457
		232	UNEMPLOYMENT COMPENSATION	3,250	2,532	2,608	4,130
		240	CONTRACTUAL EMP BENEFITS	168,143	223,485	236,484	212,500
Total 200 Assoc Payroll Costs				292,988	364,897	409,798	398,545
300	Purchased Services	313	STUDENT SERVICES	205	0	0	0
		322	REPAIRS & MAINTENANCE	87	0	0	0
		342	TRAVEL, OUT OF DISTRICT	5,930	87	0	0
		389	NON-INSTR PROF TECH SERV	1,225	0	0	1,000
Total 300 Purchased Services				7,447	87	0	1,000

400	Supplies & Materials	410	SUPPLIES AND MATERIALS	20,845	2,951	28,396	5,000
Total 400 Supplies & Materials				20,845	2,951	28,396	5,000
600	Other Objects	640	DUES & FEES	0	0	0	3,808
Total 600 Other Objects				0	0	0	3,808
Total Function 1272 6-8 TITLE I				796,961	874,025	969,230	933,859
Function 2490 - SCHOOL ADMINISTRATION							
100	Salaries	112	CLASSIFIED SALARIES	35,077	25,111	26,673	28,424
		113	ADMINISTRATORS	47,247	48,192	43,215	50,620
Total 100 Salaries				82,324	73,304	69,888	79,044
200	Assoc Payroll Costs	211	EMPLOYER PERS	18,453	20,358	22,285	21,641
		220	EMPLOYER FICA	6,240	5,592	5,763	6,009
		231	WORKERS' COMPENSATION	363	310	313	935
		232	UNEMPLOYMENT COMPENSATION	414	369	376	722
		240	CONTRACTUAL EMP BENEFITS	26,762	20,499	27,368	23,070
Total 200 Assoc Payroll Costs				52,232	47,128	56,105	52,377
Total Function 2490 SCHOOL ADMINISTRATION				134,556	120,432	125,993	131,421
TOTAL FUND 210				931,517	994,457	1,095,223	1,065,280
Fund 212							
Function 1225 - INDIAN EDUCATION							
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	0	0	500	500
Total 400 Supplies & Materials				0	0	500	500
Total Function 1225 INDIAN EDUCATION				0	0	500	500
TOTAL FUND 212				0	0	500	500
Fund 232							
Function 2550 - PUPIL TRANSPORTATION							

500	Capital Outlay	564	BUS & BUS IMPROVEMENTS	191,765	269,592	300,000	310,000
Total 500 Capital Outlay				191,765	269,592	300,000	310,000
Total Function 2550 PUPIL TRANSPORTATION				191,765	269,592	300,000	310,000
Function 5110 - LONG-TERM DEBT SERVICE							
600	Other Objects	610	REDEMPTION OF PRINCIPAL	158,210	198,644	213,745	243,760
		622	INTEREST-BUS, CAP IMP.	18,629	21,470	23,342	31,386
Total 600 Other Objects				176,839	220,114	237,087	275,146
Total Function 5110 LONG-TERM DEBT SERVICE				176,839	220,114	237,087	275,146
Function 6110 - OPERATING CONTINGENCY							
800	Other Uses	810	PLANNED RESERVE	452,285	462,105	379,951	377,254
Total 800 Other Uses				452,285	462,105	379,951	377,254
Total Function 6110 OPERATING CONTINGENCY				820,890	462,105	379,951	377,254
TOTAL FUND 232				820,891	951,811	917,038	962,400
Fund 240							
Function 3100 - FOOD SERVICES							
100	Salaries	112	CLASSIFIED SALARIES	142,838	139,851	179,000	179,000
		114	MANAGERIAL	39,431	40,097	45,090	45,151
		122	SUBSTITUTES-CLASSIFIED	3,113	3,882	5,104	5,000
Total 100 Salaries				185,383	183,829	229,194	229,151
200	Assoc Payroll Costs	211	EMPLOYER PERS	18,486	28,274	42,890	47,540
		220	EMPLOYER FICA	13,975	13,890	18,585	15,235
		231	WORKERS' COMPENSATION	5,633	4,880	4,485	4,588
		232	UNEMPLOYMENT COMPENSATION	928	1,103	1,142	7,000
		240	CONTRACTUAL EMP BENEFITS	78,805	67,501	79,278	90,057
Total 200 Assoc Payroll Costs				117,827	115,648	146,380	164,420
300	Purchased Services	322	REPAIRS & MAINTENANCE	0	0	1,000	0
		342	TRAVEL, OUT OF DISTRICT	1,730	0	1,500	1,000

	354	ADVERTISING	0	0	250	250	
	389	NON-INSTR PROF TECH SERV	40,565	48,773	2,000	3,000	
	Total 300 Purchased Services		42,295	48,773	4,750	4,250	
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	235,554	227,567	25,000	25,000
		450	FOOD	0	0	340,000	340,000
	Total 400 Supplies & Materials		235,554	227,567	365,000	365,000	
500	Capital Outlay	541	INITIAL & ADDITNL EQUIP	0	0	0	3,500
		542	REPLACE EQUIP PURCHASE	0	0	1,000	1,000
	Total 500 Capital Outlay		0	0	1,000	4,500	
600	Other Objects	640	DUES & FEES	1,469	630	1,500	2,250
	Total 600 Other Objects		1,469	630	1,500	2,250	
	Total Function 3100 FOOD SERVICES		582,528	576,447	747,824	769,571	
Function 3190 - CACFP							
100	Salaries	114	MANAGERIAL	16,899	17,184	17,540	19,351
	Total 100 Salaries		16,899	17,184	17,540	19,351	
200	Assoc Payroll Costs	211	EMPLOYER PERS	2,517	3,640	3,588	5,031
		220	EMPLOYER FICA	1,293	1,315	1,422	1,480
		231	WORKERS' COMPENSATION	73	73	122	70
		232	UNEMPLOYMENT COMPENSATION	85	86	88	120
		240	CONTRACTUAL EMP BENEFITS	3,495	5,079	6,067	5,700
	Total 200 Assoc Payroll Costs		7,463	10,193	11,287	12,401	
	Total Function 3190 CACFP		24,362	27,377	28,827	31,752	
	TOTAL FUND 240		606,890	603,824	776,651	801,323	
Fund 270							
Function 1111 - STUDENT BODY K - 3							
300	Purchased Services	320	PROPERTY SERVICES	4,816	4,737	0	0
	Total 300 Purchased Services		4,816	4,737	0	0	

400	Supplies & Materials	410	SUPPLIES AND MATERIALS	20,708	17,859	25,000	25,000
Total 400 Supplies & Materials				20,708	17,859	25,000	25,000
600	Other Objects	640	DUES & FEES	6,411	2,184	30,000	30,000
Total 600 Other Objects				6,411	2,184	30,000	30,000
Total Function 1111 STUDENT BODY K - 3				31,935	24,779	55,000	55,000
Function 1112 - STUDENT BODY 4 - 5							
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	16,298	17,032	12,000	12,000
Total 400 Supplies & Materials				16,298	17,032	12,000	12,000
600	Other Objects	640	DUES & FEES	5,045	2,083	10,000	10,000
Total 600 Other Objects				5,045	2,083	10,000	10,000
Total Function 1112 STUDENT BODY 4 - 5				21,343	19,115	22,000	22,000
Function 1121 - STUDENT BODY 6 - 8							
300	Purchased Services	320	PROPERTY SERVICES	16,880	15,400	35,000	35,000
Total 300 Purchased Services				16,880	15,400	35,000	35,000
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	28,930	34,899	70,000	70,000
Total 400 Supplies & Materials				28,930	34,899	70,000	70,000
500	Capital Outlay	541	INITIAL & ADDITNL EQUIP	0	0	27,000	27,000
Total 500 Capital Outlay				0	0	27,000	27,000
Total Function 1121 STUDENT BODY 6 - 8				45,810	50,299	132,000	132,000
Function 1131 - STUDENT BODY 9 - 12							
300	Purchased Services	320	PROPERTY SERVICES	90,099	76,264	92,000	92,000
Total 300 Purchased Services				90,099	76,264	92,000	92,000
400	Supplies & Materials	410	SUPPLIES AND MATERIALS	241,721	158,177	80,000	80,000
Total 400 Supplies & Materials				241,721	158,177	80,000	80,000

600	Other Objects	640	DUES & FEES	0	0	30,000	30,000
Total 600 Other Objects				0	0	30,000	30,000
Total Function 1131 STUDENT BODY 9 - 12				331,820	234,441	202,000	202,000
Function 6110 - OPERATING CONTINGENCY							
800	Other Uses	810	PLANNED RESERVE	391,820	429,572	342,870	355,072
Total 800 Other Uses				391,820	429,572	342,870	355,072
Total Function 6110 OPERATING CONTINGENCY				391,820	429,572	342,870	355,072
TOTAL FUND 270				826,518	762,723	753,870	766,072
Fund 280							
Function 4190 - OTHER FACILITIES							
300	Purchased Services	389	NON-INSTR PROF TECH SERV	0	0	300,000	300,000
Total 300 Purchased Services				0	0	300,000	300,000
Total Function 4190 OTHER FACILITIES				0	0	300,000	300,000
Function 7000 - UNAPPROP ENDING FUND BAL							
800	Other Uses	820	RESESRVED FOR NEXT YEAR	670,260	798,163	520,845	486,507
Total 800 Other Uses				670,260	798,163	520,845	486,507
Total Function 7000 UNAPPROP ENDING FUND BAL				670,260	798,163	520,845	486,507
TOTAL FUND 280				670,260	798,163	820,845	786,507
Fund 300							
Function 5110 - LONG-TERM DEBT SERVICE							
600	Other Objects	610	REDEMPTION OF PRINCIPAL	1,564,978	0	0	0
		620	INTEREST	77,222	0	0	0
Total 600 Other Objects				1,642,200	0	0	0
Total Function 5110 LONG-TERM DEBT SERVICE				1,642,200	0	0	0

Function 7000 - ENDING FUND BALANCE

800	Other Uses	820	RESESRVED FOR NEXT YEAR	650,904	685,494	676,862	703,876
Total 800 Other Uses				650,904	685,494	676,862	703,876
Total Function 7000 ENDING FUND BALANCE				650,904	685,494	676,862	703,876
TOTAL FUND 300				2,293,104	685,494	676,862	703,876

Fund 301**Function 7000 - RESERVED FOR NEXT YEAR**

800	Other Uses	820	RESESRVED FOR NEXT YEAR	8,284	8,284	8,284	8,284
Total 800 Other Uses				8,284	8,284	8,284	8,284
Total Function 7000 RESERVED FOR NEXT YEAR				8,284	8,284	8,284	8,284
TOTAL FUND 301				8,284	8,284	8,284	8,284

Fund 302**Function 5110 - QSCB**

600	Other Objects	610	REDEMPTION OF PRINCIPAL	55,000	55,000	55,000	55,000
		621	REGULAR INTEREST	8,838	8,269	20,000	20,000
Total 600 Other Objects				63,838	63,269	75,000	75,000
Total Function 5110 QSCB				63,838	63,269	75,000	75,000

Function 7000 - RESERVED FOR NEXT YEAR

800	Other Uses	820	RESESRVED FOR NEXT YEAR	3,319	-3,083	5,000	5,000
Total 800 Other Uses				3,319	-3,083	5,000	5,000
Total Function 7000 RESERVED FOR NEXT YEAR				3,319	-3,083	5,000	5,000
TOTAL FUND 302				67,157	60,186	80,000	80,000

Fund 400**Function 7000 - UNAPPROP. ENDING FUND BAL**

800	Other Uses	820	RESESRVED FOR NEXT YEAR	131	134	131	137
Total 800 Other Uses				131	134	131	137
Total Function 7000 UNAPPROP. ENDING FUND BAL				131	134	131	137
TOTAL FUND 400				131	134	131	137
Fund 402							
Function 2529 - QSCB OTHER FISCAL SERVICE							
300	Purchased Services	389	NON-INSTR PROF TECH SERV	0	0	3,000	3,000
Total 300 Purchased Services				0	0	3,000	3,000
Total Function 2529 QSCB OTHER FISCAL SERVICE				0	0	3,000	3,000
TOTAL FUND 402				0	0	3,000	3,000

Total Costs by Object - All Funds

SIUSLAW SCHOOL DISTRICT 97J

4/14/21

Acct Group	Acct Group Title	2018-2019 Actual	2018-2019 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Aproved	2021-2022 Adopted
100	Salaries	\$8,446,658	\$9,208,920	\$10,878,793	\$10,576,861	-	-
200	Assoc Payroll Costs	\$5,224,685	\$5,938,369	\$7,004,625	\$7,176,416	-	-
300	Purchased Services	\$1,403,434	\$2,011,348	\$2,518,650	\$2,984,144	-	-
400	Supplies & Materials	\$1,212,290	\$1,502,106	\$2,019,587	\$2,324,172	-	-
500	Capital Outlay	\$406,726	\$405,562	\$527,000	\$1,096,250	-	-
600	Other Objects	\$2,578,243	\$623,300	\$783,787	\$839,394	-	-
700	Transfer	\$55,479	\$50,198	\$57,800	\$224,773	-	-
800	Other Uses	-	-	\$3,488,559	\$4,493,570	-	-
TOTAL		\$19,327,514.29	\$19,739,802.16	\$27,278,801.00	\$29,715,580.00	\$0.00	\$0.00