

Budget Book

Clatskanie School District
July 01, 2021

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Budget Summary 2020/21



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All Fund Summary

Clatskanie School District
July 01, 2021

All Fund Summary	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Major Fund - Fund	\$	\$	\$	\$
Revenue				
100 - General Fund				
100 - General Fund	8,583,625	9,307,584	9,496,060	9,188,850
130 - Medicaid Admin Claim	106,539	117,537	25,000	50,000
Total Fund:	8,690,164	9,425,121	9,521,060	9,238,850

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All Fund Summary		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Major Fund - Fund		\$	\$	\$	\$
<u>200 - Special Revenue Funds</u>					
216 - Esser III		-	-	-	1,144,155
217 - Esser II		-	-	509,450	509,000
218 - Comprehensive Distance Learning		-	-	129,404	-
219 - Esser		-	-	129,548	-
220 - Grant Revenues Fund		28,301	38,055	9,216	52,633
221 - IDEA Grant		93,106	92,555	210,897	122,072
222 - Title I A Grant		151,489	142,421	170,904	124,781
223 - Title II A Grant		23,067	18,633	28,942	28,942
226 - Forestry Program F269 20/21		5,476	-	-	-
227 - Chronic Absenteeism Implement F257 20/21		66,049	18,406	-	-
228 - TAP Grants School Facilities		-	64,474	-	-
229 - Measure 98 to F252 20/21		101,040	109,162	-	-
231 - ESSA D&SI Engagement Grant		-	6,759	45,770	45,770
232 - Title IV-A		-	-	11,588	11,588
240 - Self Sustaining Fund to F282 20/21		1,313	1,362	-	-
241 - CES Auction Fund to F261 20/21		84,020	24,010	-	-
242 - Community Emergency Fund to F281 20/21		6,750	4,002	-	-
243 - CES Playground to F262 20/21		5,274	5,230	-	-
244 - CES Garden & Heritage Trail to F263 20/21		6,418	5,892	-	-
250 - Food Service to F299 20/21		403,726	361,594	-	-
251 - SIA		-	-	204,769	520,912
252 - HSS Measure 98		-	-	219,721	208,961
253 - City of Clatskanie Cares		-	-	52,178	-
254 - Rural Broadband		-	-	22,000	-
257 - Chronic Absenteeism		-	-	48,182	7,087
260 - Student Body Elementary School		58,914	57,024	27,741	3,817
261 - CES Auction		-	-	24,000	24,000
262 - CES Playground		-	-	5,200	5,200
263 - CES Garden & Heritage Trail		-	-	5,800	5,800
265 - ASB Middle/High School Funds		97,241	86,921	47,715	225,000
266 - ASB Sports Funds		33,770	4,728	741	741
267 - Puzey Memorial Sports Fund		775	775	-	-
268 - College Career Readiness PGRM		-	-	6,993	6,993
270 - Transportation Equip/Rese		379,513	181,436	211,437	141,437
280 - Strategic Investment Program Fund		530,289	855,196	855,196	715,041
281 - Community Emergency Fund		-	-	4,000	4,000
282 - Self Sustaining Fund		-	-	5,000	5,000
299 - Child Nutrition		-	-	438,968	461,359
Total Fund:		2,076,530	2,078,638	3,425,360	4,374,289
<u>300 - Debt Service Funds</u>					
300 - Debt Service Fund		730,034	738,716	768,619	698,248
310 - Debt Service LED Fund		123,253	63,316	59,937	59,937
Total Fund:		853,287	802,032	828,556	758,185

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All Fund Summary		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Major Fund - Fund		\$	\$	\$	\$
<u>400 - Capital Projects Funds</u>					
401 - M5-284 Capital Projects		-	-	-	16,000,000
440 - Capital Maintenance Fund		88,182	138,182	138,182	138,182
	Total Fund:	88,182	138,182	138,182	16,138,182
<u>700 - Trust and Agency Funds</u>					
721 - Kleger Scholarship Fund		51,471	52,607	53,530	53,530
	Total Fund:	51,471	52,607	53,530	53,530
	Total Revenue:	11,759,634	12,496,580	13,966,688	30,563,036
Expenditure					
<u>100 - General Fund</u>					
100 - General Fund		8,264,617	9,131,600	9,496,060	9,188,850
130 - Medicaid Admin Claim		2,929	24,851	25,000	50,000
	Total Fund:	8,267,546	9,156,451	9,521,060	9,238,850

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All Fund Summary		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Major Fund - Fund		\$	\$	\$	\$
<u>200 - Special Revenue Funds</u>					
216 - Esser III		-	-	-	1,144,155
217 - Esser II		-	-	509,450	509,000
218 - Comprehensive Distance Learning		-	-	129,404	-
219 - Esser		-	-	129,548	-
220 - Grant Revenues Fund		20,785	13,309	9,216	52,633
221 - IDEA Grant		93,106	94,407	210,897	122,072
222 - Title I A Grant		151,489	178,985	170,904	124,781
223 - Title II A Grant		23,067	18,633	28,942	28,942
226 - Forestry Program F269 20/21		5,476	-	-	-
227 - Chronic Absenteeism Implement F257 20/21		66,049	18,406	-	-
228 - TAP Grants School Facilities		-	64,474	-	-
229 - Measure 98 to F252 20/21		101,040	211,516	-	-
231 - ESSA D&SI Engagement Grant		-	31,791	45,770	45,770
232 - Title IV-A		-	2,283	11,588	11,588
240 - Self Sustaining Fund to F282 20/21		166	76	-	-
241 - CES Auction Fund to F261 20/21		60,010	992	-	-
242 - Community Emergency Fund to F281 20/21		2,748	-	-	-
243 - CES Playground to F262 20/21		44	-	-	-
244 - CES Garden & Heritage Trail to F263 20/21		525	-	-	-
250 - Food Service to F299 20/21		403,726	392,966	-	-
251 - SIA		-	-	204,769	520,912
252 - HSS Measure 98		-	-	219,721	208,961
253 - City of Clatskanie Cares		-	-	52,178	-
254 - Rural Broadband		-	-	22,000	-
257 - Chronic Absenteeism		-	-	48,182	7,087
260 - Student Body Elementary School		27,193	31,994	27,741	3,817
261 - CES Auction		-	-	24,000	24,000
262 - CES Playground		-	-	5,200	5,200
263 - CES Garden & Heritage Trail		-	-	5,800	5,800
265 - ASB Middle/High School Funds		47,468	30,844	47,715	225,000
266 - ASB Sports Funds		30,730	4,372	741	741
268 - College Career Readiness PGRM		-	-	6,993	6,993
270 - Transportation Equip/Rese		379,513	153,352	211,437	141,437
280 - Strategic Investment Program Fund		106,422	340,000	855,196	715,041
281 - Community Emergency Fund		-	-	4,000	4,000
282 - Self Sustaining Fund		-	-	5,000	5,000
299 - Child Nutrition		-	-	438,968	461,359
Total Fund:		1,519,557	1,588,400	3,425,360	4,374,289
<u>300 - Debt Service Funds</u>					
300 - Debt Service Fund		697,344	699,355	768,619	698,248
310 - Debt Service LED Fund		59,937	64,931	59,937	59,937
Total Fund:		757,281	764,287	828,556	758,185
<u>400 - Capital Projects Funds</u>					
401 - M5-284 Capital Projects		-	-	-	16,000,000
440 - Capital Maintenance Fund		-	-	138,182	138,182

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All Fund Summary		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Major Fund - Fund		\$	\$	\$	\$
	Total Fund:	-	-	138,182	16,138,182
700 - Trust and Agency Funds					
	721 - Kleger Scholarship Fund	-	-	53,530	53,530
	Total Fund:	-	-	53,530	53,530
	Total Expenditure:	10,544,384	11,509,137	13,966,688	30,563,036
		(1,215,250)	(987,443)	-	-

General Fund

The General Fund is the District's primary operating fund and accounts for all revenues and expenditures, except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 90% of all General Fund revenue.

Property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable are due from property owners within the District.

State School Fund is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. The amount received from the state is adjusted down based on tax revenues received from the permanent rate local property taxes.

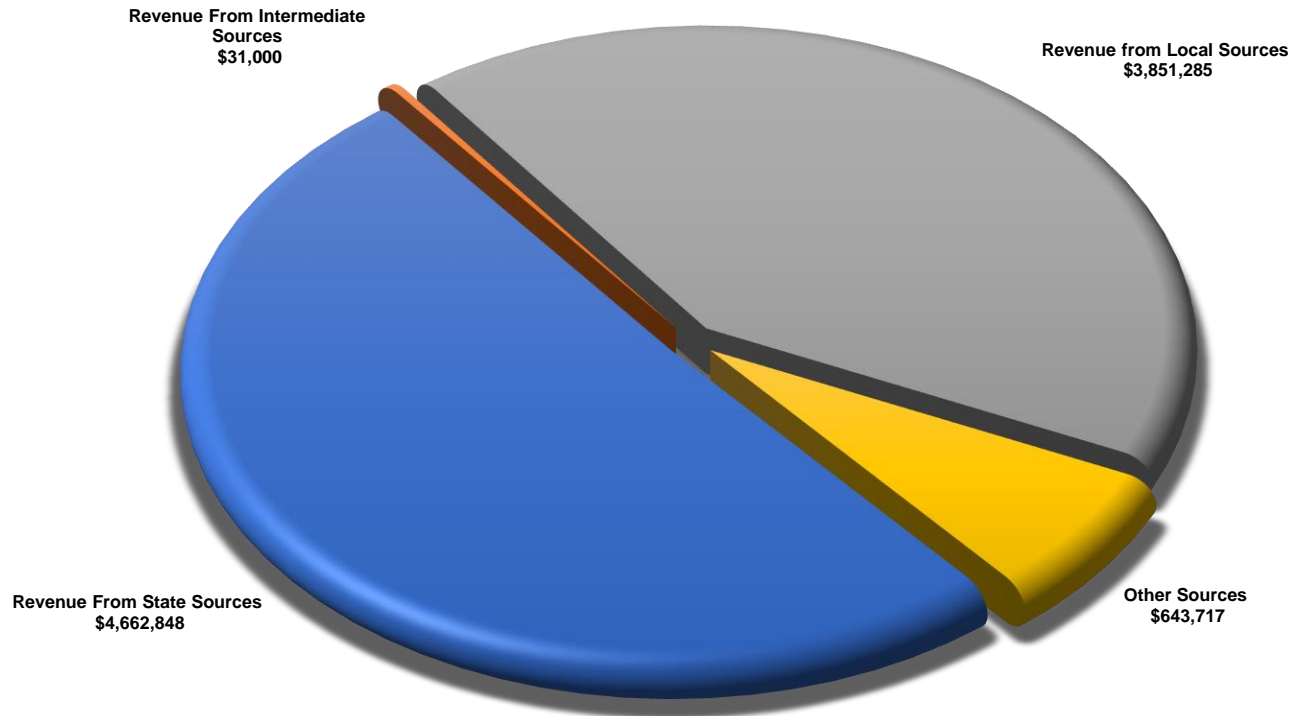
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General Fund Summary

Clatskanie School District
July 01, 2021

Resources

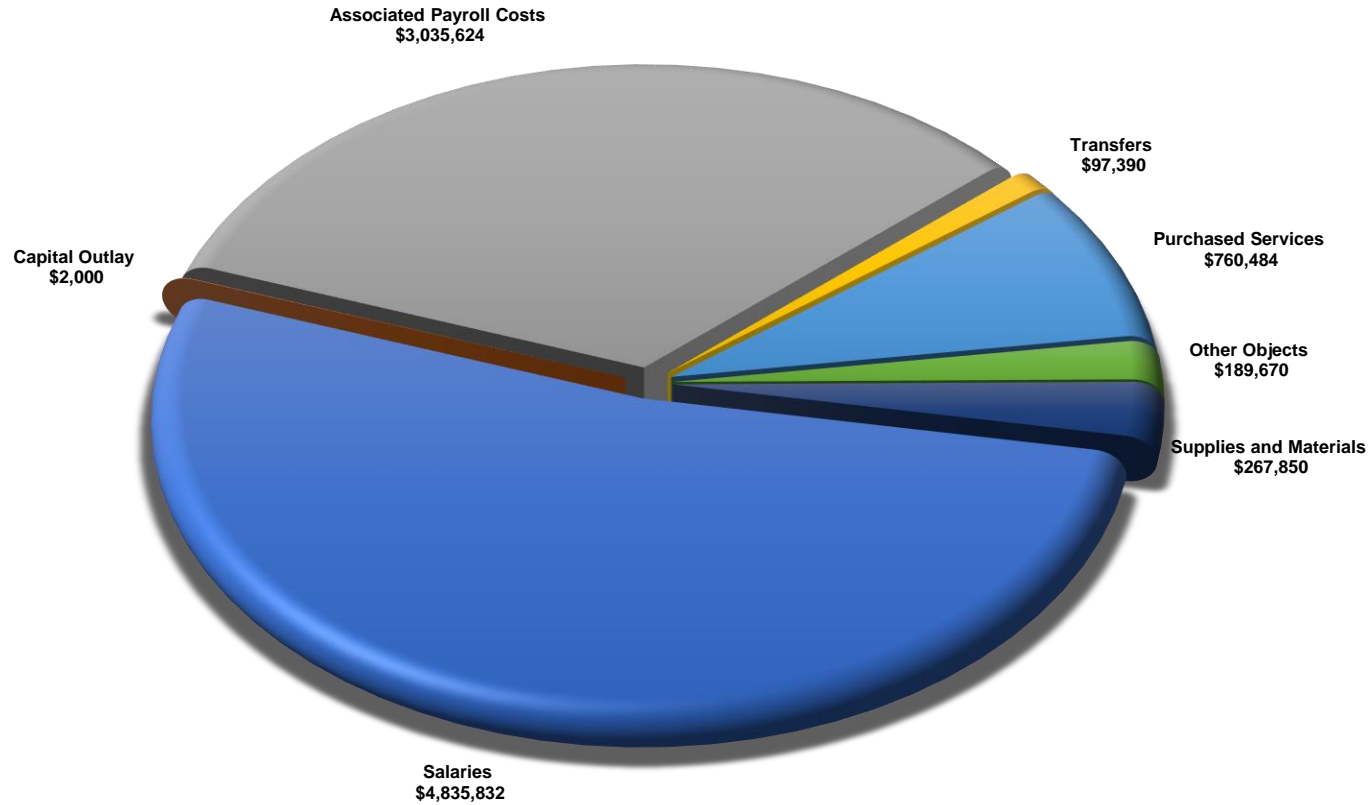
Total: \$9,188,850



Resources	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	
Object	\$	\$	\$	\$	%
1000 - Revenue from Local Sources	3,705,135	3,743,968	3,821,285	3,851,285	41.9%
2000 - Revenue From Intermediate Sources	80,374	72,919	31,000	31,000	0.3%
3000 - Revenue From State Sources	4,515,963	4,831,690	5,006,649	4,662,848	50.7%
4000 - Revenue From Federal Sources	36,627	-	-	-	
5000 - Other Sources	245,526	659,008	637,126	643,717	7.0%
Total Resources:	8,583,625	9,307,584	9,496,060	9,188,850	100.0%

Requirements

Total: \$9,188,850



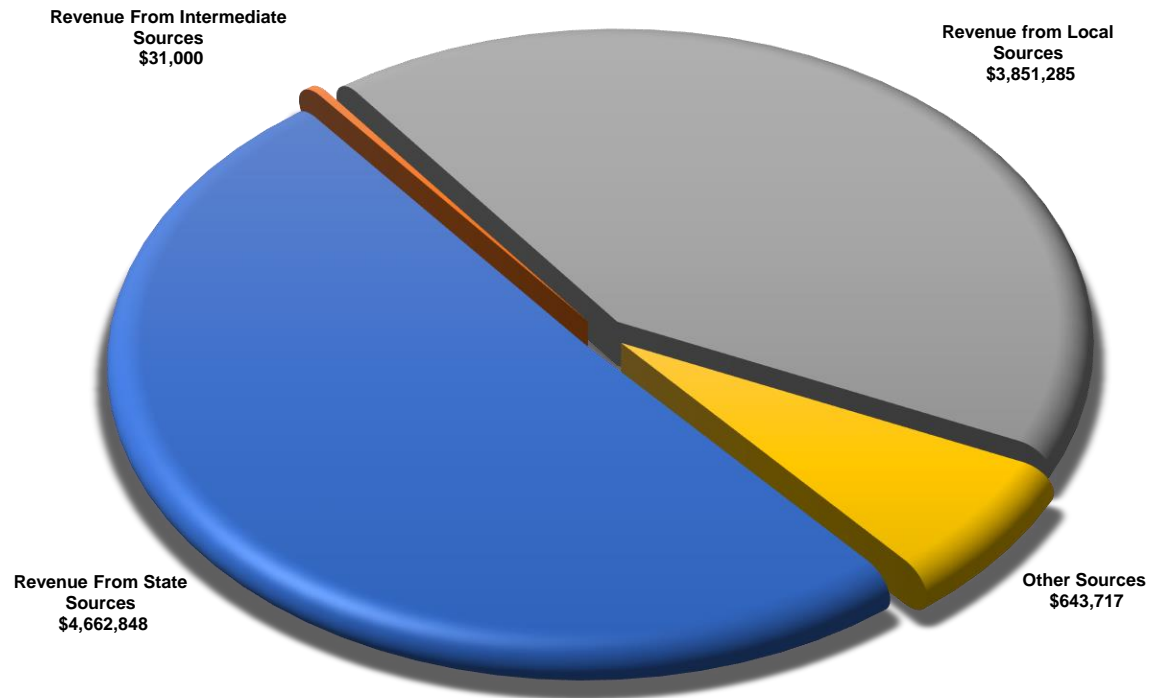
Requirements	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	
Object	\$	\$	\$	\$	%
0100 - Salaries	4,372,111	4,682,849	4,775,827	4,835,832	52.6%
0200 - Associated Payroll Costs	2,755,043	3,166,548	3,235,243	3,035,624	33.0%
0300 - Purchased Services	562,640	707,487	784,505	760,484	8.3%
0400 - Supplies and Materials	301,879	284,548	296,650	267,850	2.9%
0500 - Capital Outlay	-	-	2,000	2,000	0.02%
0600 - Other Objects	177,944	175,168	175,450	189,670	2.1%
0700 - Transfers	95,000	115,000	75,000	97,390	1.1%
0800 - Other Uses of Funds	-	-	151,385	-	
Total Requirements:	8,264,617	9,131,600	9,496,060	9,188,850	100.0%

General Fund Revenue by Object

Clatskanie School District

July 01, 2021

Total \$9,188,850



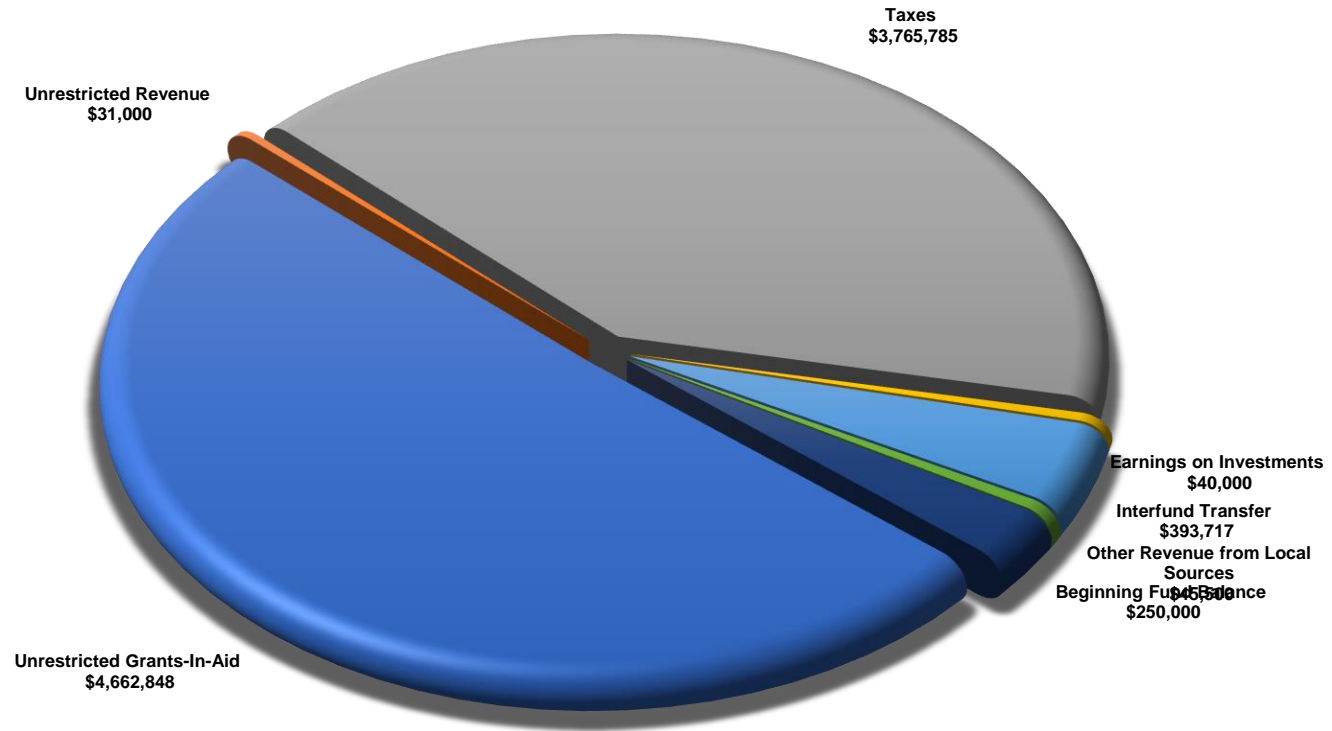
General Fund Revenue by Object		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Major Object - Object		\$	\$	\$	\$
1000 - Revenue from Local Sources					
1111 - Current Year Taxes		3,374,508	3,395,975	3,765,785	3,765,785
1112 - Prior Year Taxes		155,188	122,437	-	-
1114 - Payments IN Lieu of TAX		376	1,061	-	-
1190 - Penalties & Interest ON Taxes		1,802	1,503	-	-
1400 - Transportation Fees		-	7,217	-	-
1411 - Transportation Fees		48,946	23,608	-	-
1510 - Interest ON Investments		66,294	53,732	-	40,000
1710 - Admissions		17,293	10,482	10,000	-
1740 - ASB General Fees		150	-	-	-
1745 - User Fees		22,261	12,112	20,000	-
1910 - Rentals		-	10,000	-	-
1920 - Donations - Private Sources		6,650	-	500	500
1960 - Recovery of PY Expenditure		(3,594)	3,458	-	-
1961 - Recovery Current YR Expenditures		2,835	15,404	-	-
1990 - Miscellaneous		7,326	86,979	-	15,000
1993 - Medicaid Admin Claims		5,100	-	25,000	25,000
1995 - E-Rate		-	-	-	5,000
Total Object:		3,705,135	3,743,968	3,821,285	3,851,285
2000 - Revenue From Intermediate Sources					
2101 - County School Funds		74,548	16,367	31,000	31,000
2102 - ESD Apportionment		-	52,000	-	-
2105 - Natural GAS, OIL & Mineral Receipts		5,827	-	-	-
2200 - Restricted Revenue		-	4,552	-	-
Total Object:		80,374	72,919	31,000	31,000
3000 - Revenue From State Sources					
3101 - State School Fund		4,279,761	4,751,170	4,909,376	4,517,873
3103 - Common School Fund		71,757	32,959	72,273	69,975
3104 - State Managed County Timber		63,039	47,562	25,000	75,000
3199 - State Unrestricted Grants IN AID		44,155	-	-	-
3299 - State Restricted Grants-IN-AID		57,252	-	-	-
Total Object:		4,515,963	4,831,690	5,006,649	4,662,848
4000 - Revenue From Federal Sources					
4500 - Restricted Federal Funds		36,627	-	-	-
Total Object:		36,627	-	-	-
5000 - Other Sources					
5200 - Interfund Transfer		-	340,000	445,673	393,717
5400 - Beginning Fund Balance		245,526	319,008	191,453	250,000
Total Object:		245,526	659,008	637,126	643,717
Total General Fund Revenue by Object Total		8,583,625	9,307,584	9,496,060	9,188,850

General Fund Revenue Object Summary

Clatskanie School District

July 01, 2021

Total \$9,188,850



General Fund Revenue Object Summary

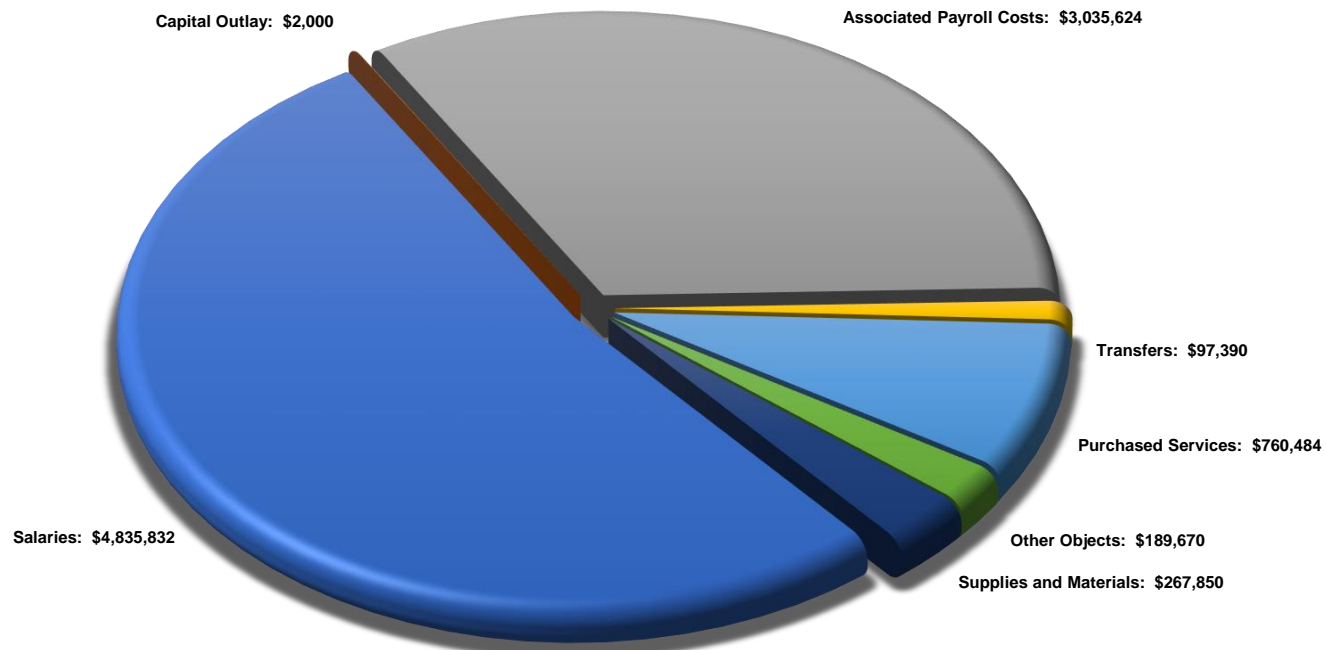
	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed	
Object	\$	\$	\$	\$	%
1100 - Taxes	3,531,875	3,520,977	3,765,785	3,765,785	41.0%
1400 - Transportation Fees	48,946	30,825	-	-	
1500 - Earnings on Investments	66,294	53,732	-	40,000	0.4%
1700 - Extracurricular Activities	39,704	22,594	30,000	-	
1900 - Other Revenue from Local Sources	18,316	115,841	25,500	45,500	0.5%
2100 - Unrestricted Revenue	80,374	68,367	31,000	31,000	0.3%
2200 - Restricted Revenue	-	4,552	-	-	
3100 - Unrestricted Grants-In-Aid	4,458,711	4,831,690	5,006,649	4,662,848	50.7%
3200 - Restricted Grants-In-Aid	57,252	-	-	-	
4500 - Restricted Federal Funds	36,627	-	-	-	
5200 - Interfund Transfer	-	340,000	445,673	393,717	4.3%
5400 - Beginning Fund Balance	245,526	319,008	191,453	250,000	2.7%
Total Object:	8,583,625	9,307,584	9,496,060	9,188,850	100.0%

General Fund Expense Summary

Clatskanie School District

July 01, 2021

Total \$9,188,850



General Fund Expense Summary

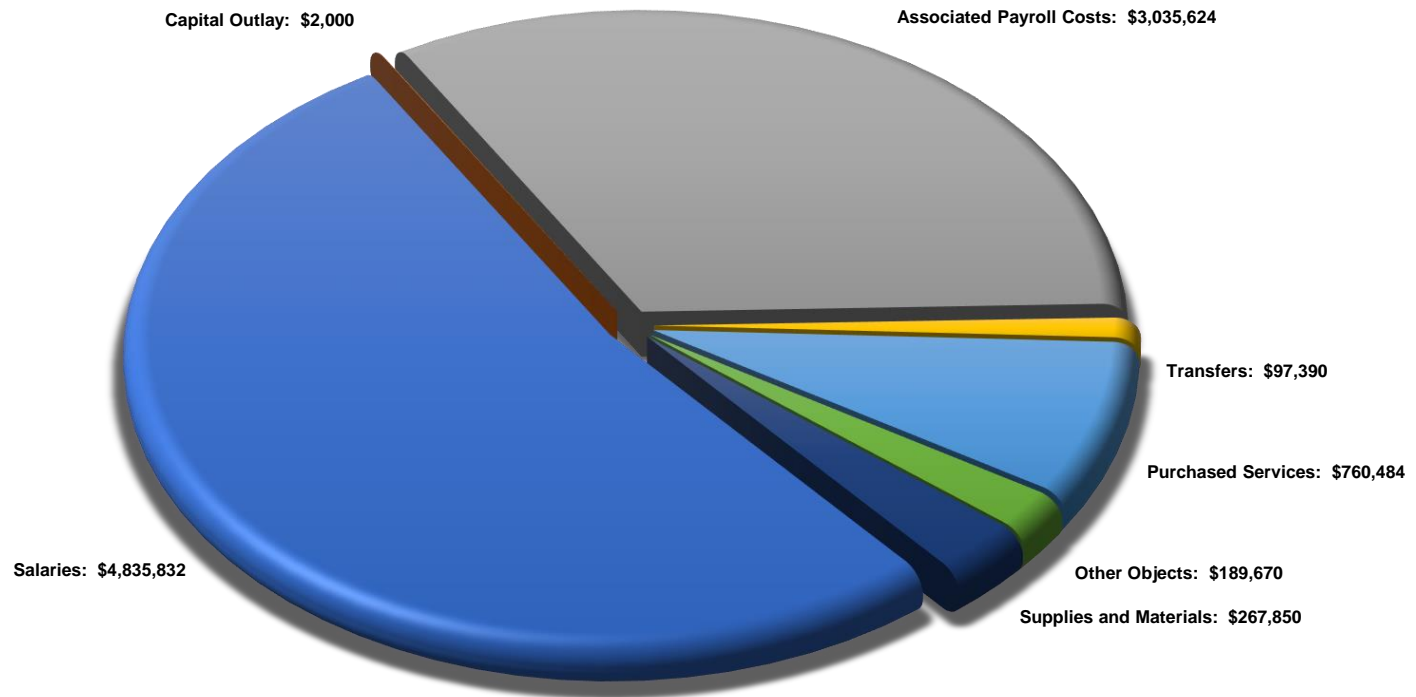
Object	2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed		
	\$	FTE	\$	FTE	\$	FTE	\$	FTE	%
0100 - Salaries	4,372,111	88.34	4,682,849	93.23	4,775,827	94.45	4,835,832	92.92	52.6%
0200 - Associated Payroll Costs	2,755,043		3,166,548		3,235,243		3,035,624		33.0%
0300 - Purchased Services	562,640		707,487		784,505		760,484		8.3%
0400 - Supplies and Materials	301,879		284,548		296,650		267,850		2.9%
0500 - Capital Outlay	-		-		2,000		2,000		0.02%
0600 - Other Objects	177,944		175,168		175,450		189,670		2.1%
0700 - Transfers	95,000		115,000		75,000		97,390		1.1%
0800 - Other Uses of Funds	-		-		151,385		-		
Total Object:	8,264,617	88.34	9,131,600	93.23	9,496,060	94.45	9,188,850	92.92	100.0%

General Fund Expenses By Object

Clatskanie School District

July 01, 2021

Total \$9,188,850



General Fund Expenses By Object

2018/19
Actual

2019/20
Actual

2020/21
Adopted

2021/22
Proposed

Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries								
0111 - Certificated Salaries	2,116,877	35.25	2,392,662	40.25	2,454,169	37.75	2,427,476	35.75
0112 - Classified Salaries	1,189,885	46.74	1,280,018	47.98	1,438,337	49.70	1,488,282	50.17
0113 - Administrators	361,139	2.75	340,545	2.00	419,203	4.00	428,240	4.00
0114 - Managerial/Confidential C	157,298	3.60	155,802	3.00	168,648	3.00	174,301	3.00
0116 - Early Retirement Stipend	32,400		28,800		28,800		28,800	
0121 - Substitutes Certificated	109,469		73,383		26,000		25,000	
0122 - Substitute Classified Sal	143,390		78,854		42,000		41,000	
0123 - Temporary Certified Salar	17,165		13,806		1,320		-	
0124 - Temporary Classified Sala	-		11,434		-		-	
0130 - Additional Salary	112,097		178,176		68,834		97,639	
0131 - Overtime/Extra Time - Licensed	5,732		8,709		-		-	
0132 - Overtime/Extra Time - Classified	23,689		13,963		2,000		2,000	
0134 - Imputed Income	-		(1,804)		-		-	
0135 - GTL	-		60		-		-	
0139 - OPT OUT Insurance	102,970		108,439		126,516		123,094	
Total Object:	4,372,111	88.34	4,682,849	93.23	4,775,827	94.45	4,835,832	92.92
0200 - Associated Payroll Costs								
0211 - Public Employees Retireme	950,326		1,203,229		1,296,174		1,151,533	
0212 - Public Employee Retirement	32,973		35,150		34,126		31,834	
0219 - PERS Prior Year Adjustments	1,383		2,823		3,000		3,000	
0220 - Social Security	328,129		350,097		365,388		369,944	
0231 - Workers Compensation	44,025		39,955		31,960		31,342	
0232 - Unemployment Compensation	751		807		955		965	
0240 - Contractual Employee Bene	1,408		1,436		1,000		1,000	
0241 - Health Insurance	1,387,273		1,527,696		1,472,640		1,416,006	
0243 - Physicals & Drug Testing	5,225		4,761		5,000		5,000	
0245 - Tuition Reimbursement	3,549		594		25,000		25,000	
Total Object:	2,755,043		3,166,548		3,235,243		3,035,624	

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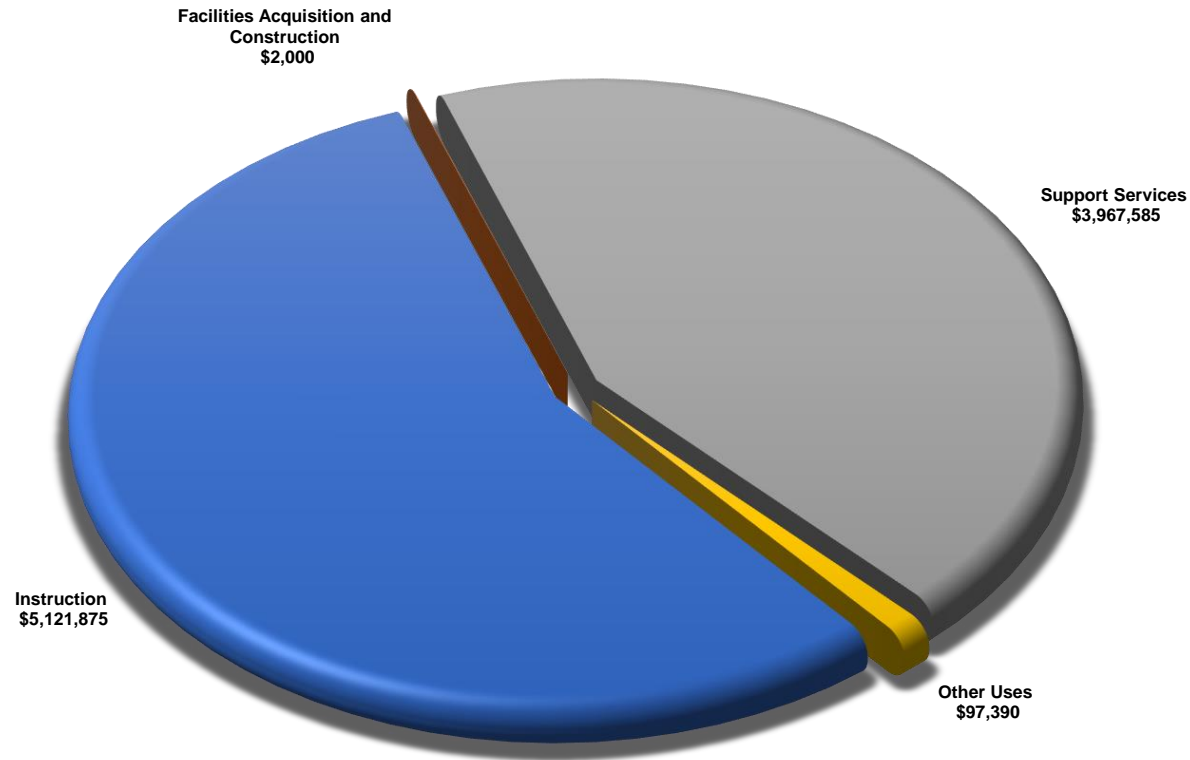
General Fund Expenses By Object		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Major Object - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
0300 - Purchased Services					
0310 - Professional & Technical		46,741	185,173	239,905	240,418
0311 - Instruction Services		6,990	-	-	-
0321 - Cleaning Services		2,119	1,718	2,000	2,000
0322 - Repairs & Maintenance SER		26,908	29,825	32,500	32,500
0324 - Rentals		33,686	53,683	41,000	40,500
0325 - Electricity		91,034	98,735	107,000	107,000
0326 - Fuel		51,764	50,207	60,000	60,000
0327 - Water & Sewage		21,578	25,645	42,500	42,500
0328 - Garbage		25,809	26,117	30,500	30,500
0329 - Other Property Services		13,234	7,145	9,000	9,000
0340 - Travel		30,098	41,072	10,750	7,050
0343 - Student Travel		54,426	28,949	13,000	6,500
0351 - Telephone		15,226	18,022	21,000	21,000
0353 - Postage		6,089	4,765	6,300	6,300
0354 - Advertising		1,342	767	1,500	1,500
0359 - Other Communication		29,827	15,435	25,000	25,000
0370 - Tuition		10,804	6,896	25,000	20,000
0380 - NON-Instructional Prof & Tech		61,257	64,849	79,000	58,780
0381 - Audit Services		29,500	48,200	30,550	41,936
0382 - Legal Services		2,821	282	6,000	6,000
0388 - Election Services		1,385	-	2,000	2,000
Total Object:		562,640	707,487	784,505	760,484
0400 - Supplies and Materials					
0410 - Consumable Supplies & MAT		181,723	179,853	174,300	175,500
0415 - Vehicle Fuel		59,906	47,099	50,000	50,000
0420 - Textbooks		1,997	7,295	2,000	2,000
0430 - Library Books		4,661	464	500	500
0440 - Periodicals		35	52	100	100
0460 - Nonconsumable Supplies		18,454	12,243	10,250	15,250
0470 - Computer Software		8,952	30,676	33,500	18,500
0480 - Computer Hardware		26,150	6,867	26,000	6,000
Total Object:		301,879	284,548	296,650	267,850
0500 - Capital Outlay					
0530 - Improvements Other Than Buildings		-	-	2,000	2,000
Total Object:		-	-	2,000	2,000
0600 - Other Objects					
0640 - Dues & Fees		69,804	67,633	46,650	41,550
0650 - Insurance & Judgments		108,140	107,535	128,800	148,120
Total Object:		177,944	175,168	175,450	189,670
0700 - Transfers					
0710 - Fund Modifications		95,000	115,000	75,000	97,390
Total Object:		95,000	115,000	75,000	97,390
0800 - Other Uses of Funds					
0810 - Planned Reserves		-	-	151,385	-
Total Object:		-	-	151,385	-
Total General Fund Expenses By Object Total		8,264,617 88.34	9,131,600 93.23	9,496,060 94.45	9,188,850 92.92

General Fund Function Summary

Clatskanie School District

July 01, 2021

Total \$9,188,850



General Fund Function Summary

Function	2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed	
	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction	4,863,125	55.36	5,375,111	61.26	5,225,950	60.58	5,121,875	59.58
2000 - Support Services	3,306,492	32.98	3,640,591	31.97	4,041,725	33.87	3,967,585	33.34
4000 - Facilities Acquisition and Construction	-		-		2,000		2,000	
5000 - Other Uses	95,000		115,000		75,000		97,390	
6000 - Contingencies	-		-		151,385		-	
8000 - Internal	-		898		-		-	
Total Function:	8,264,617	88.34	9,131,600	93.23	9,496,060	94.45	9,188,850	92.92

General Fund Function by Major Function

Clatskanie School District

July 01, 2021

Total \$9,188,850

General Fund Function by Major Function		2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed	
Major Function - Function		\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction									
1111 - Elementary, K-6		1,749,451	15.83	1,928,058	19.13	1,737,656	16.30	1,751,670	16.30
1121 - Middle/Junior High Program		253,483	2.17	320,698	2.88	336,966	2.88	335,350	2.88
1122 - Middle/JR HS Extracurricular		14,332		17,373		5,921		7,889	
1131 - High School Programs		1,112,663	10.33	1,281,673	12.50	1,304,909	11.78	1,297,951	11.78
1132 - High School Extracurricular		262,922	0.50	226,687	0.50	71,533		84,715	
1210 - Talented & Gifted Students		1,773		-		2,000		-	
1220 - Classrms for Disabled Students		624,602	12.56	796,538	14.88	819,096	14.44	689,614	12.88
1250 - Resource Rooms		802,726	13.97	757,747	11.38	919,952	15.19	931,835	15.75
1272 - Title 1		1,382		19,477		-		-	
1280 - Alternative Education		27,471		6,896		25,000		20,000	
1291 - English 2ND Language Prog		600		130		200		200	
1410 - Summer School/Grade School		11,720		19,836		2,717		2,651	
Total Function:		4,863,125	55.36	5,375,111	61.26	5,225,950	60.58	5,121,875	59.58
2000 - Support Services									
2122 - Counseling Services		3,203		96,363	1.00	106,865	1.00	108,248	1.00
2130 - Health Services		-		1,280		1,400		1,400	
2134 - Nurse Services		72,252	0.67	74,536	0.67	79,023	0.67	77,272	0.67
2139 - Other Health Services		-		762		1,000		1,000	
2140 - Psychological Services		11,000		109,287		80,500		80,500	
2150 - Speech Pathology		1,746		45,028		92,855		92,855	
2190 - Service Direction/Student		148,895	1.22	155,572	1.22	236,706	1.72	238,927	1.72
2220 - Library/Media		113,109	2.00	112,157	2.00	119,460	2.00	119,063	2.00
2240 - Instructional Staff Devel		4,961		1,092		25,700		25,700	
2310 - Board of Education Services		134,224		144,229		150,550		177,461	
2320 - Executive Administrative		-		-		-		12,000	
2321 - Office of Superintendent		152,878	0.98	166,117	0.98	260,788	1.48	257,932	1.48
2410 - Office of Principal Services		614,247	5.75	642,989	4.13	653,480	6.06	671,216	6.06
2520 - Fiscal Services		182,483	1.40	265,055	1.80	291,663	1.80	274,667	1.80
2524 - Payroll Services		18,300		2,866		3,000		3,000	
2542 - Care & Upkeep of Building		541,872	3.59	545,917	3.60	620,056	3.60	524,138	3.06
2543 - Care & Upkeep of Grounds		58,188	1.00	58,741	1.00	77,580	1.00	78,591	1.00
2544 - District-Wide Maintenance		106,826	1.00	93,856		79,276		73,762	
2551 - Transportation Direction		129,647	1.00	136,327	1.00	142,955	1.00	142,750	1.00
2552 - Vehicle Operation Service		768,562	13.38	827,382	13.58	837,623	12.54	857,276	12.54
2640 - Personnel Services		29,592		17,180		12,100		7,313	
2649 - Other Staff Services		77,734		-		-		-	
2660 - Technology Services		101,617	1.00	108,768	1.00	128,813	1.00	103,678	1.00
2690 - Other Support Services -		110		104		-		-	
2700 - Supplemental Retirement		35,047		34,984		40,332		38,836	
Total Function:		3,306,492	32.98	3,640,591	31.97	4,041,725	33.87	3,967,585	33.34

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General Fund Function by Major Function		2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed	
Major Function - Function		\$	FTE	\$	FTE	\$	FTE	\$	FTE
<u>4000 - Facilities Acquisition and Construction</u>									
4150 - BLDG Acquisition/Construc		-		-		2,000		2,000	
	Total Function:	-		-		2,000		2,000	
<u>5000 - Other Uses</u>									
5200 - Interfund Transfers		95,000		115,000		75,000		97,390	
	Total Function:	95,000		115,000		75,000		97,390	
<u>6000 - Contingencies</u>									
6110 - Operating Contingency		-		-		151,385		-	
	Total Function:	-		-		151,385		-	
<u>8000 - Internal</u>									
0000 - Undesignated		-		898		-		-	
	Total Function:	-		898		-		-	
Total General Fund Function by Major Function Total		8,264,617	88.34	9,131,600	93.23	9,496,060	94.45	9,188,850	92.92

General Fund Object by Major Function

Clatskanie School District

July 01, 2021

Total \$9,188,850

General Fund Object by Major Function		2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed	
Function - Object		\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction									
0110 - Regular Salaries		2,507,767	55.36	2,764,368	61.26	2,895,458	60.58	2,922,570	59.58
0120 - Nonpermanent Salaries		193,272		136,288		40,820		37,500	
0130 - Additional Salaries		171,903		195,324		127,403		141,969	
0210 - Public Employees Retirement System		626,310		780,308		827,131		750,240	
0220 - Social Security		217,008		233,488		234,400		237,306	
0230 - Other Required Payroll Costs.		17,642		16,836		12,314		12,444	
0241 - Health Insurance		875,426		1,004,726		916,624		882,246	
0310 - Instructional, Professional and Technical Services		8,924		-		-		-	
0320 - Property Services		39,398		51,888		45,500		45,000	
0340 - Travel		69,252		57,807		14,200		7,500	
0370 - Tuition		10,804		6,896		25,000		20,000	
0410 - Consumable Supplies & MAT		63,846		63,345		43,000		35,500	
0420 - Textbooks		1,997		7,295		2,000		2,000	
0460 - Nonconsumable Supplies		3,779		3,247		-		-	
0470 - Computer Software		3,773		12,394		15,000		5,000	
0480 - Computer Hardware		-		858		-		-	
0640 - Dues & Fees		52,024		40,044		27,100		22,600	
Total Function:		4,863,125	55.36	5,375,111	61.26	5,225,950	60.58	5,121,875	59.58

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General Fund Object by Major Function		2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed	
Function - Object		\$	FTE	\$	FTE	\$	FTE	\$	FTE
2000 - Support Services									
0110 - Regular Salaries		1,349,832	32.98	1,433,460	31.97	1,613,699	33.87	1,624,529	33.34
0120 - Nonpermanent Salaries		76,753		41,189		28,500		28,500	
0130 - Additional Salaries		72,584		112,220		69,947		80,764	
0210 - Public Employees Retirement System		358,373		460,894		506,169		436,127	
0220 - Social Security		111,121		116,610		130,988		132,638	
0230 - Other Required Payroll Costs.		27,134		23,926		20,601		19,863	
0240 - Contractual Employee Bene		1,408		1,436		1,000		1,000	
0241 - Health Insurance		511,847		522,970		556,016		533,760	
0243 - Physicals & Drug Testing		5,225		4,761		5,000		5,000	
0245 - Tuition Reimbursement		3,549		594		25,000		25,000	
0310 - Instructional, Professional and Technical Services		44,807		185,173		239,905		240,418	
0320 - Property Services		226,735		241,189		279,000		279,000	
0340 - Travel		15,273		12,214		9,550		6,050	
0350 - Communication		52,484		38,989		53,800		53,800	
0380 - Non-instructional Professional and Technical Services		94,963		113,331		117,550		108,716	
0410 - Consumable Supplies & MAT		117,877		116,507		131,300		140,000	
0415 - Vehicle Fuel		59,906		47,099		50,000		50,000	
0430 - Library Books		4,661		464		500		500	
0440 - Periodicals		35		52		100		100	
0460 - Nonconsumable Supplies		14,675		8,996		10,250		15,250	
0470 - Computer Software		5,179		18,282		18,500		13,500	
0480 - Computer Hardware		26,150		5,111		26,000		6,000	
0640 - Dues & Fees		17,780		27,589		19,550		18,950	
0650 - Insurance and Judgments		108,140		107,535		128,800		148,120	
Total Function:		3,306,492	32.98	3,640,591	31.97	4,041,725	33.87	3,967,585	33.34
4000 - Facilities Acquisition and Construction									
0530 - Improvements Other Than Buildings		-		-		2,000		2,000	
Total Function:		-		-		2,000		2,000	
5000 - Other Uses									
0710 - Fund Modifications		95,000		115,000		75,000		97,390	
Total Function:		95,000		115,000		75,000		97,390	
6000 - Contingencies									
0810 - Planned Reserves		-		-		151,385		-	
Total Function:		-		-		151,385		-	
8000 - Internal									
0480 - Computer Hardware		-		898		-		-	
Total Function:		-		898		-		-	
Total General Fund Object by Major Function Total		8,264,617	88.34	9,131,600	93.23	9,496,060	94.45	9,188,850	92.92

General Fund Expenditures Object by Function

Clatskanie School District

July 01, 2021

Total \$9,188,850

General Fund Expenditures Object by Function		2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed	
Function - Object		\$	FTE	\$	FTE	\$	FTE	\$	FTE
<u>Undesignated:</u>									
0000 - Undesignated									
0480 - Computer Hardware		-		898		-		-	
<i>Total Function:</i>		-		898		-		-	
<u>Elementary, K-6:</u> 1111 - Elementary, K-5 Or K-6: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the primary school years.									
1111 - Elementary, K-6									
0110 - Regular Salaries		1,009,285	15.83	1,095,155	19.13	1,031,485	16.30	1,071,821	16.30
0120 - Nonpermanent Salaries		54,796		33,554		12,000		11,000	
0130 - Additional Salaries		31,751		32,269		31,893		30,713	
0210 - Public Employees Retirement System		248,328		295,519		283,011		270,965	
0220 - Social Security		83,537		88,518		82,266		85,187	
0230 - Other Required Payroll Costs.		6,690		5,872		4,016		4,153	
0241 - Health Insurance		279,117		314,280		240,985		235,831	
0320 - Property Services		18,417		21,352		20,000		20,000	
0340 - Travel		2,522		6,265		-		-	
0410 - Consumable Supplies & MAT		9,219		14,756		15,000		15,000	
0420 - Textbooks		436		4,018		2,000		2,000	
0460 - Nonconsumable Supplies		1,997		3,247		-		-	
0470 - Computer Software		3,358		12,394		15,000		5,000	
0480 - Computer Hardware		-		858		-		-	
<i>Total Function:</i>		1,749,451	15.83	1,928,058	19.13	1,737,656	16.30	1,751,670	16.30

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

1121 - Middle/Junior High Program								
0110 - Regular Salaries	149,286	2.17	187,977	2.88	201,804	2.88	207,061	2.88
0120 - Nonpermanent Salaries	-		233		1,000		-	
0130 - Additional Salaries	3,136		5,527		3,430		3,498	
0210 - Public Employees Retirement System	33,933		43,069		54,827		49,944	
0220 - Social Security	11,631		14,780		15,778		16,108	
0230 - Other Required Payroll Costs.	852		973		767		779	
0241 - Health Insurance	35,530		52,186		52,860		52,860	
0320 - Property Services	5,025		8,987		4,000		4,000	
0340 - Travel	142		165		-		-	
0410 - Consumable Supplies & MAT	2,388		404		500		1,100	
0420 - Textbooks	665		-		-		-	
0640 - Dues & Fees	10,895		6,396		2,000		-	
Total Function:	253,483	2.17	320,698	2.88	336,966	2.88	335,350	2.88

Middle/JR HS Extracurricular: 1122 - Middle School Extracurricular: School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student- financed and managed activities.

1122 - Middle/JR HS Extracurricular								
0120 - Nonpermanent Salaries	1,070		800		820		-	
0130 - Additional Salaries	5,145		8,183		-		2,680	
0210 - Public Employees Retirement System	266		537		406		194	
0220 - Social Security	474		681		89		205	
0230 - Other Required Payroll Costs.	39		51		6		10	
0310 - Instructional, Professional and Technical Services	128		-		-		-	
0340 - Travel	7,210		4,776		2,000		2,000	
0640 - Dues & Fees	-		2,345		2,600		2,800	
Total Function:	14,332		17,373		5,921		7,889	

High School Programs: 1131 - High School Programs: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve CIM and CAM requirements. Area of responsibility codes are required with this function.

1131 - High School Programs							
0110 - Regular Salaries	633,642	10.33	720,992	12.50	761,560	11.78	783,304 11.78
0120 - Nonpermanent Salaries	49,215		36,151		12,000		12,000
0130 - Additional Salaries	28,966		26,000		29,004		23,763
0210 - Public Employees Retirement System	144,884		207,782		214,681		195,058
0220 - Social Security	53,879		59,762		61,398		62,658
0230 - Other Required Payroll Costs.	4,023		3,956		3,015		3,067
0241 - Health Insurance	170,089		189,130		196,851		196,851
0310 - Instructional, Professional and Technical Services	1,666		-		-		-
0320 - Property Services	7,350		14,020		11,500		11,000
0340 - Travel	135		925		200		100
0410 - Consumable Supplies & MAT	13,792		11,141		9,800		5,900
0420 - Textbooks	897		3,278		-		-
0470 - Computer Software	416		-		-		-
0640 - Dues & Fees	3,710		8,537		4,900		4,250
Total Function:	1,112,663	10.33	1,281,673	12.50	1,304,909	11.78	1,297,951 11.78

High School Extracurricular: 1132 - High School Extracurricular: School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

1132 - High School Extracurricular							
0110 - Regular Salaries	28,996	0.50	28,791	0.50	-		-
0120 - Nonpermanent Salaries	16,095		13,006		500		-
0130 - Additional Salaries	58,782		63,673		20,470		39,899
0210 - Public Employees Retirement System	16,658		19,578		5,579		9,464
0220 - Social Security	7,925		7,863		1,604		3,052
0230 - Other Required Payroll Costs.	722		529		80		150
0241 - Health Insurance	8,645		10,912		-		-
0310 - Instructional, Professional and Technical Services	140		-		-		-
0320 - Property Services	8,607		7,529		10,000		10,000
0340 - Travel	58,832		37,722		11,100		4,500
0410 - Consumable Supplies & MAT	22,938		17,931		9,600		7,100
0640 - Dues & Fees	34,581		19,153		12,600		10,550
Total Function:	262,922	0.50	226,687	0.50	71,533		84,715

Talented & Gifted Students: 1210 - Talented and Gifted: Special learning experiences for students identified as gifted or talented.

1210 - Talented & Gifted Students							
0410 - Consumable Supplies & MAT	1,773		-		2,000		-
Total Function:	1,773		-		2,000		-

Classrms for Disabled Students: 1220 - Restrictive Program-Disability: Special learning experiences for students identified as being mentally handicapped.

1220 - Classrms for Disabled Students

0110 - Regular Salaries	283,612	12.56	385,181	14.88	439,213	14.44	377,615	12.88
0120 - Nonpermanent Salaries	42,615		29,775		8,500		8,500	
0130 - Additional Salaries	11,201		18,268		18,856		19,232	
0210 - Public Employees Retirement System	73,504		109,520		133,490		100,819	
0220 - Social Security	24,940		32,056		35,692		31,008	
0230 - Other Required Payroll Costs.	2,548		3,219		1,751		1,526	
0241 - Health Insurance	184,560		214,261		178,094		147,414	
0340 - Travel	86		465		500		500	
0410 - Consumable Supplies & MAT	1,537		3,794		3,000		3,000	
Total Function:	624,602	12.56	796,538	14.88	819,096	14.44	689,614	12.88

Resource Rooms: 1250 - Disability Less Restrictive PR: Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

1250 - Resource Rooms

0110 - Regular Salaries	402,947	13.97	346,272	11.38	461,396	15.19	482,769	15.75
0120 - Nonpermanent Salaries	29,480		22,769		6,000		6,000	
0130 - Additional Salaries	23,838		26,577		21,750		20,184	
0210 - Public Employees Retirement System	106,474		100,606		134,587		123,311	
0220 - Social Security	33,938		28,693		37,420		38,935	
0230 - Other Required Payroll Costs.	2,687		2,083		2,665		2,746	
0241 - Health Insurance	197,485		223,933		247,834		249,290	
0340 - Travel	325		300		300		300	
0410 - Consumable Supplies & MAT	2,714		2,902		3,000		3,300	
0640 - Dues & Fees	2,838		3,612		5,000		5,000	
Total Function:	802,726	13.97	757,747	11.38	919,952	15.19	931,835	15.75

Title 1: 1272 - Title IA/D: Record Title I instructional activities here.

1272 - Title 1

0340 - Travel	-		7,060		-		-	
0410 - Consumable Supplies & MAT	1,382		12,417		-		-	
Total Function:	1,382		19,477		-		-	

Alternative Education: 1280 - Alternative Education: Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework.

1280 - Alternative Education

0130 - Additional Salaries	302		-		-		-	
0210 - Public Employees Retirement System	66		-		-		-	
0220 - Social Security	23		-		-		-	
0230 - Other Required Payroll Costs.	2		-		-		-	
0310 - Instructional, Professional and Technical Services	6,990		-		-		-	
0370 - Tuition	10,804		6,896		25,000		20,000	
0410 - Consumable Supplies & MAT	7,502		-		-		-	
0460 - Nonconsumable Supplies	1,782		-		-		-	
Total Function:	27,471		6,896		25,000		20,000	

English 2ND Language Prog: 1291 - English Second Lang Program: Instructional activities designed to improve English skills of students who do not speak English as their native language.

1291 - English 2ND Language Prog				
0340 - Travel	-	130	100	100
0410 - Consumable Supplies & MAT	600	-	100	100
Total Function:	600	130	200	200

Summer School/Grade School: 1410 - Summer School Elementary: Instructional activities as defined under 1112 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1410 - Summer School/Grade School				
0130 - Additional Salaries	8,784	14,826	2,000	2,000
0210 - Public Employees Retirement System	2,196	3,697	550	485
0220 - Social Security	661	1,134	153	153
0230 - Other Required Payroll Costs.	79	153	14	13
0241 - Health Insurance	-	25	-	-
Total Function:	11,720	19,836	2,717	2,651

Counseling Services: 2122 - Counseling Services: Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

2122 - Counseling Services				
0110 - Regular Salaries	-	56,262 1.00	60,626 1.00	62,997 1.00
0130 - Additional Salaries	-	-	3,128	3,191
0210 - Public Employees Retirement System	-	14,954	16,946	15,700
0220 - Social Security	-	4,244	4,877	5,063
0230 - Other Required Payroll Costs.	-	285	236	245
0241 - Health Insurance	-	19,250	20,852	20,852
0340 - Travel	-	1,008	-	-
0410 - Consumable Supplies & MAT	3,203	361	200	200
Total Function:	3,203	96,363 1.00	106,865 1.00	108,248 1.00

Health Services: 2130 - Health Services: Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

2130 - Health Services				
0410 - Consumable Supplies & MAT	-	1,280	1,400	1,400
Total Function:	-	1,280	1,400	1,400

Nurse Services: 2134 - Nursing Services: Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

2134 - Nurse Services				
0110 - Regular Salaries	43,501 0.67	43,445 0.67	45,480 0.67	45,935 0.67
0210 - Public Employees Retirement System	11,832	13,915	14,567	12,324
0220 - Social Security	3,305	3,304	3,479	3,514
0230 - Other Required Payroll Costs.	244	218	168	170
0241 - Health Insurance	13,370	13,654	13,329	13,329
0410 - Consumable Supplies & MAT	-	-	2,000	2,000
Total Function:	72,252 0.67	74,536 0.67	79,023 0.67	77,272 0.67

Other Health Services: 2139 - Other Health Services: Other health services not classified above.						
2139 - Other Health Services						
0310 - Instructional, Professional and Technical Services	-	762	1,000	1,000		
Total Function:	-	762	1,000	1,000		
Psychological Services: 2140 - Psychological Services: Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents.						
2140 - Psychological Services						
0110 - Regular Salaries	-	29,000	-	-		
0310 - Instructional, Professional and Technical Services	11,000	80,287	80,000	80,000		
0460 - Nonconsumable Supplies	-	-	500	500		
Total Function:	11,000	109,287	80,500	80,500		
Speech Pathology: 2150 - Speech Path and Audiology: Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.						
2150 - Speech Pathology						
0120 - Nonpermanent Salaries	-	5,140	-	-		
0210 - Public Employees Retirement System	-	1,366	-	-		
0220 - Social Security	-	393	-	-		
0230 - Other Required Payroll Costs.	-	28	-	-		
0310 - Instructional, Professional and Technical Services	-	38,067	92,355	92,355		
0340 - Travel	54	-	-	-		
0410 - Consumable Supplies & MAT	1,692	34	500	500		
Total Function:	1,746	45,028	92,855	92,855		
Service Direction/Student: 2190 - Student Support Svce Direct: Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director for the district should be recorded here.						
2190 - Service Direction/Student						
0110 - Regular Salaries	86,819	1.22	86,603	1.22	139,997	1.72
0130 - Additional Salaries	360		1,514		720	3,012
0210 - Public Employees Retirement System	23,746		28,773		42,899	39,726
0220 - Social Security	6,679		6,730		10,765	11,039
0230 - Other Required Payroll Costs.	489		446		521	534
0241 - Health Insurance	30,499		31,309		41,304	42,323
0310 - Instructional, Professional and Technical Services	113		131		-	300
0340 - Travel	189		66		500	500
0410 - Consumable Supplies & MAT	-		-		-	200
Total Function:	148,895	1.22	155,572	1.22	236,706	238,927

Library/Media: 2220 - Educational Media Services: Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

2220 - Library/Media				
0110 - Regular Salaries	49,220	2.00	51,034	2.00
0120 - Nonpermanent Salaries	1,226		2,466	
0130 - Additional Salaries	1,050		125	
0210 - Public Employees Retirement System	12,960		15,196	
0220 - Social Security	3,787		3,960	
0230 - Other Required Payroll Costs.	316		291	
0241 - Health Insurance	39,229		38,564	
0410 - Consumable Supplies & MAT	660		57	
0430 - Library Books	4,661		464	
Total Function:	113,109	2.00	112,157	2.00

Instructional Staff Devel: 2240 - Instructional Staff Development: Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. Area Code 330 is required for targeted staff development to enable tracking of Instructional Staff Development costs that are focused on improving student performance to reach state standards. All staff development costs for non- instructional staff should be charged to their function.

2240 - Instructional Staff Devel				
0245 - Tuition Reimbursement	3,549		594	
0310 - Instructional, Professional and Technical Services	1,100		300	
0340 - Travel	312		198	
Total Function:	4,961		1,092	

Board of Education Services: 2310 - Board of Education Services: Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.

2310 - Board of Education Services				
0310 - Instructional, Professional and Technical Services	3,265		-	
0340 - Travel	3,550		3,792	
0350 - Communication	-		174	
0380 - Non-instructional Professional and Technical Services	33,706		48,482	
0410 - Consumable Supplies & MAT	1,218		184	
0640 - Dues & Fees	4,404		5,609	
0650 - Insurance and Judgments	88,082		85,988	
Total Function:	134,224		144,229	

Executive Administrative: 2320 - Executive Administration Services: Activities associated with the overall general administrative or executive responsibility for the entire district.

2320 - Executive Administrative				
0410 - Consumable Supplies & MAT	-		-	
0460 - Nonconsumable Supplies	-		-	
Total Function:	-		-	

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

2321 - Office of Superintendent							
0110 - Regular Salaries	82,298	0.98	83,546	0.98	149,036	1.48	153,743 1.48
0130 - Additional Salaries	360		1,514		720		720
0210 - Public Employees Retirement System	23,516		28,944		46,083		42,369
0220 - Social Security	6,333		6,497		11,456		11,816
0230 - Other Required Payroll Costs.	457		426		554		571
0241 - Health Insurance	23,287		24,557		36,289		35,663
0310 - Instructional, Professional and Technical Services	113		132		150		150
0320 - Property Services	4,775		8,631		5,000		5,000
0340 - Travel	4,590		2,979		3,000		-
0350 - Communication	5,076		4,045		5,000		5,000
0410 - Consumable Supplies & MAT	1,342		1,760		2,000		2,000
0440 - Periodicals	35		52		100		100
0640 - Dues & Fees	695		3,035		1,400		800
Total Function:	152,878	0.98	166,117	0.98	260,788	1.48	257,932 1.48

Office of Principal Services: 2410 - Office of Principal: Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staff for these activities are included.

2410 - Office of Principal Services							
0110 - Regular Salaries	348,065	5.75	322,601	4.13	358,705	6.06	369,967 6.06
0120 - Nonpermanent Salaries	10,338		5,224		1,000		1,000
0130 - Additional Salaries	3,849		46,363		25,788		34,155
0210 - Public Employees Retirement System	90,019		118,887		113,401		107,492
0220 - Social Security	26,310		28,485		29,498		30,992
0230 - Other Required Payroll Costs.	1,960		1,889		2,951		3,063
0241 - Health Insurance	117,534		107,568		106,187		107,097
0310 - Instructional, Professional and Technical Services	226		263		400		400
0320 - Property Services	346		336		500		500
0340 - Travel	4,384		1,393		1,150		1,150
0350 - Communication	1,013		720		1,300		1,300
0410 - Consumable Supplies & MAT	8,065		6,839		6,000		7,500
0460 - Nonconsumable Supplies	-		-		3,000		3,000
0480 - Computer Hardware	-		-		1,000		1,000
0640 - Dues & Fees	2,138		2,421		2,600		2,600
Total Function:	614,247	5.75	642,989	4.13	653,480	6.06	671,216 6.06

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

2520 - Fiscal Services							
0110 - Regular Salaries	58,206	1.40	82,755	1.80	88,964	1.80	90,868 1.80
0130 - Additional Salaries	-		1,002		-		-
0210 - Public Employees Retirement System	19,325		28,469		31,673		27,952
0220 - Social Security	4,347		6,301		6,806		6,952
0230 - Other Required Payroll Costs.	336		433		329		336
0241 - Health Insurance	33,301		35,157		35,391		35,779
0310 - Instructional, Professional and Technical Services	135		50,137		55,000		60,000
0340 - Travel	1,298		284		500		-
0380 - Non-instructional Professional and Technical Services	56,650		44,400		62,000		41,780
0410 - Consumable Supplies & MAT	775		1,471		1,500		1,500
0470 - Computer Software	-		4,848		8,500		8,500
0640 - Dues & Fees	8,109		9,800		1,000		1,000
Total Function:	182,483	1.40	265,055	1.80	291,663	1.80	274,667 1.80

Payroll Services: 2524 - Payroll Services: Activities concerned with paying periodic salaries and wages to employees for services rendered; paying related payroll taxes, assessments, and withholdings; and filing all required reports.

2524 - Payroll Services							
0210 - Public Employees Retirement System	1,383		2,823		3,000		3,000
0230 - Other Required Payroll Costs.	(2)		(97)		-		-
0241 - Health Insurance	16,920		140		-		-
Total Function:	18,300		2,866		3,000		3,000

Care & Upkeep of Building: 2542 - Care and Upkeep of Building Services: Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; are included.

2542 - Care & Upkeep of Building							
0110 - Regular Salaries	135,299	3.59	142,425	3.60	151,818	3.60	111,993 3.06
0120 - Nonpermanent Salaries	18,150		13,504		10,000		10,000
0130 - Additional Salaries	7,530		6,722		6,480		8,255
0210 - Public Employees Retirement System	35,839		43,865		44,826		25,089
0220 - Social Security	12,770		12,982		12,874		9,965
0230 - Other Required Payroll Costs.	5,323		5,057		4,176		2,939
0241 - Health Insurance	53,477		55,456		54,632		20,647
0310 - Instructional, Professional and Technical Services	500		-		500		500
0320 - Property Services	199,416		204,097		242,000		242,000
0350 - Communication	45,053		33,457		46,000		46,000
0410 - Consumable Supplies & MAT	26,741		26,999		45,000		45,000
0460 - Nonconsumable Supplies	1,578		793		750		750
0640 - Dues & Fees	197		560		1,000		1,000
Total Function:	541,872	3.59	545,917	3.60	620,056	3.60	524,138 3.06

Care & Upkeep of Grounds: 2543 - Care and Upkeep of Grounds Ser: Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

2543 - Care & Upkeep of Grounds

0110 - Regular Salaries	29,762	1.00	39,340	1.00	42,744	1.00	44,705	1.00
0120 - Nonpermanent Salaries	6,593		-		5,000		5,000	
0130 - Additional Salaries	233		276		6,480		6,480	
0210 - Public Employees Retirement System	4,230		10,570		14,459		13,353	
0220 - Social Security	2,798		3,042		4,149		4,299	
0230 - Other Required Payroll Costs.	777		210		217		223	
0241 - Health Insurance	4,578		26		31		31	
0320 - Property Services	-		986		1,000		1,000	
0410 - Consumable Supplies & MAT	9,217		4,292		3,500		3,500	
Total Function:	58,188	1.00	58,741	1.00	77,580	1.00	78,591	1.00

District-Wide Maintenance: 2544 - Maintenance: Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

2544 - District-Wide Maintenance

0110 - Regular Salaries	22,439	1.00	-		-		-	
0120 - Nonpermanent Salaries	2,063		575		500		500	
0130 - Additional Salaries	4,816		14,445		2,400		-	
0210 - Public Employees Retirement System	7,041		1,835		3,035		121	
0220 - Social Security	2,231		1,138		222		38	
0230 - Other Required Payroll Costs.	946		99		19		3	
0241 - Health Insurance	11,247		-		-		-	
0310 - Instructional, Professional and Technical Services	1,888		-		-		-	
0320 - Property Services	14,519		13,414		16,000		16,000	
0340 - Travel	113		564		500		500	
0380 - Non-instructional Professional and Technical Services	4,607		20,449		17,000		17,000	
0410 - Consumable Supplies & MAT	21,431		28,790		27,000		27,000	
0460 - Nonconsumable Supplies	12,942		6,974		6,000		6,000	
0640 - Dues & Fees	544		5,573		6,600		6,600	
Total Function:	106,826	1.00	93,856		79,276		73,762	

Transportation Direction: 2551 - Student Transport Direction: Activities pertaining to directing and managing student transportation services.

2551 - Transportation Direction

0110 - Regular Salaries	66,424	1.00	69,305	1.00	73,853	1.00	76,091	1.00
0130 - Additional Salaries	720		720		720		720	
0210 - Public Employees Retirement System	22,292		26,630		26,123		22,845	
0220 - Social Security	5,137		5,357		5,705		5,876	
0230 - Other Required Payroll Costs.	3,335		3,337		3,028		3,118	
0241 - Health Insurance	22,792		22,448		21,626		22,200	
0320 - Property Services	6,445		5,650		10,000		10,000	
0340 - Travel	-		210		200		200	
0410 - Consumable Supplies & MAT	2,159		1,269		1,200		1,200	
0460 - Nonconsumable Supplies	86		1,230		-		-	
0640 - Dues & Fees	258		172		500		500	
Total Function:	129,647	1.00	136,327	1.00	142,955	1.00	142,750	1.00

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

2552 - Vehicle Operation Service

0110 - Regular Salaries	303,121	13.38	351,463	13.58	369,059	12.54	391,591	12.54
0120 - Nonpermanent Salaries	38,383		14,281		10,000		10,000	
0130 - Additional Salaries	53,666		39,539		23,511		23,511	
0210 - Public Employees Retirement System	78,269		105,548		107,111		88,685	
0220 - Social Security	27,930		28,422		30,797		32,521	
0230 - Other Required Payroll Costs.	12,287		10,925		7,897		8,147	
0241 - Health Insurance	126,122		151,886		163,248		173,026	
0243 - Physicals & Drug Testing	5,225		4,761		5,000		5,000	
0320 - Property Services	1,233		8,075		4,500		4,500	
0340 - Travel	306		809		1,000		1,000	
0410 - Consumable Supplies & MAT	41,145		42,812		40,000		40,000	
0415 - Vehicle Fuel	59,906		47,099		50,000		50,000	
0640 - Dues & Fees	911		215		200		200	
0650 - Insurance and Judgments	20,058		21,547		25,300		29,095	
Total Function:	768,562	13.38	827,382	13.58	837,623	12.54	857,276	12.54

Personnel Services: 2640 - Staff Service: Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.

2640 - Personnel Services

0240 - Contractual Employee Bene	1,408		1,436		1,000		1,000	
0310 - Instructional, Professional and Technical Services	26,468		15,095		10,000		5,213	
0350 - Communication	1,342		593		1,000		1,000	
0640 - Dues & Fees	374		55		100		100	
Total Function:	29,592		17,180		12,100		7,313	

Other Staff Services: 2649 - Other Staff Services: Staff services which cannot be classified under the preceding areas of responsibility.

2649 - Other Staff Services

0110 - Regular Salaries	55,000		-		-		-	
0210 - Public Employees Retirement System	18,260		-		-		-	
0220 - Social Security	4,208		-		-		-	
0230 - Other Required Payroll Costs.	280		-		-		-	
0241 - Health Insurance	(14)		-		-		-	
Total Function:	77,734		-		-		-	

Technology Services: 2660 - Technology Services: Activities concerned with all aspects of Technology which includes Computing and Data Processing Services.

2660 - Technology Services							
0110 - Regular Salaries	37,278	1.00	46,883	1.00	49,939	1.00	50,439 1.00
0130 - Additional Salaries	-		0		-		720
0210 - Public Employees Retirement System	9,661		15,275		16,205		15,066
0220 - Social Security	2,810		3,552		3,820		3,914
0230 - Other Required Payroll Costs.	218		240		185		189
0241 - Health Insurance	19,504		22,957		22,514		22,200
0340 - Travel	477		912		500		500
0410 - Consumable Supplies & MAT	230		359		500		500
0460 - Nonconsumable Supplies	69		-		-		-
0470 - Computer Software	5,179		13,434		10,000		5,000
0480 - Computer Hardware	26,040		5,008		25,000		5,000
0640 - Dues & Fees	150		150		150		150
Total Function:	101,617	1.00	108,768	1.00	128,813	1.00	103,678 1.00

Other Support Services -: 2690 - Other Support Services-Central: Central Services not classified above.

2690 - Other Support Services -							
0480 - Computer Hardware	110		104		-		-
Total Function:	110		104		-		-

Supplemental Retirement: 2700 - Supplemental Retirement Progra: Costs associated with a supplemental retirement program provided to employees by the district.

2700 - Supplemental Retirement							
0110 - Regular Salaries	32,400		28,800		28,800		28,800
0210 - Public Employees Retirement System	-		3,844		9,224		7,728
0220 - Social Security	2,479		2,203		2,204		2,204
0230 - Other Required Payroll Costs.	168		137		104		104
Total Function:	35,047		34,984		40,332		38,836

BLDG Acquisition/Construc: 4150 - Building Acquisition: Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

4150 - BLDG Acquisition/Construc							
0530 - Improvements Other Than Buildings	-		-		2,000		2,000
Total Function:	-		-		2,000		2,000

Interfund Transfers: 5200 - Transfer of Funds: These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

5200 - Interfund Transfers							
0710 - Fund Modifications	95,000		115,000		75,000		97,390
Total Function:	95,000		115,000		75,000		97,390

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

6110 - Operating Contingency							
0810 - Planned Reserves	-		-		151,385		-
Total Function:	-		-		151,385		-

Total General Fund Expenditures Object by Function Total	8,264,617	88.34	9,131,600	93.23	9,496,060	94.45	9,188,850 92.92
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Special Revenue Funds

The Special Revenue Funds account for the uses of specific revenue sources that are legally restricted to specified purposes. Some examples of special revenue funds include restricted state or federal grants-in-aid and food service sales.

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Special Revenue Fund Summary

Clatskanie School District

July 01, 2021

Total \$4,374,289

Special Revenue Fund Summary

Account Type - Fund	2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed	
	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
216 - Esser III	-		-		-		1,144,155	
217 - Esser II	-		-		509,450		509,000	
218 - Comprehensive Distance Learning	-		-		129,404		-	
219 - Esser	-		-		129,548		-	
220 - Grant Revenues Fund	28,301		38,055		9,216		52,633	
221 - IDEA Grant	93,106		92,555		210,897		122,072	
222 - Title I A Grant	151,489		142,421		170,904		124,781	
223 - Title II A Grant	23,067		18,633		28,942		28,942	
226 - Forestry Program F269 20/21	5,476		-		-		-	
227 - Chronic Absenteeism Implement F257 20/21	66,049		18,406		-		-	
228 - TAP Grants School Facilities	-		64,474		-		-	
229 - Measure 98 to F252 20/21	101,040		109,162		-		-	
231 - ESSA D&SI Engagement Grant	-		6,759		45,770		45,770	
232 - Title IV-A	-		-		11,588		11,588	
240 - Self Sustaining Fund to F282 20/21	1,313		1,362		-		-	
241 - CES Auction Fund to F261 20/21	84,020		24,010		-		-	
242 - Community Emergency Fund to F281 20/21	6,750		4,002		-		-	
243 - CES Playground to F262 20/21	5,274		5,230		-		-	
244 - CES Garden & Heritage Trail to F263 20/21	6,418		5,892		-		-	
250 - Food Service to F299 20/21	403,726		361,594		-		-	
251 - SIA	-		-		204,769		520,912	
252 - HSS Measure 98	-		-		219,721		208,961	
253 - City of Clatskanie Cares	-		-		52,178		-	
254 - Rural Broadband	-		-		22,000		-	
257 - Chronic Absenteeism	-		-		48,182		7,087	
260 - Student Body Elementary School	58,914		57,024		27,741		3,817	
261 - CES Auction	-		-		24,000		24,000	
262 - CES Playground	-		-		5,200		5,200	
263 - CES Garden & Heritage Trail	-		-		5,800		5,800	
265 - ASB Middle/High School Funds	97,241		86,921		47,715		225,000	
266 - ASB Sports Funds	33,770		4,728		741		741	
267 - Puzey Memorial Sports Fund	775		775		-		-	
268 - College Career Readiness PGRM	-		-		6,993		6,993	
270 - Transportation Equip/Rese	379,513		181,436		211,437		141,437	
280 - Strategic Investment Program Fund	530,289		855,196		855,196		715,041	
281 - Community Emergency Fund	-		-		4,000		4,000	
282 - Self Sustaining Fund	-		-		5,000		5,000	
299 - Child Nutrition	-		-		438,968		461,359	
Total Resources:	2,076,530		2,078,638		3,425,360		4,374,289	

Continued on next page...

Special Revenue Fund Summary

	2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed	
Account Type - Fund	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Requirements								
216 - Esser III	-		-		-		1,144,155	
217 - Esser II	-		-		509,450		509,000	0.25
218 - Comprehensive Distance Learning	-		-		129,404		-	
219 - Esser	-		-		129,548		-	
220 - Grant Revenues Fund	20,785		13,309		9,216	0.38	52,633	0.13
221 - IDEA Grant	93,106	1.91	94,407	1.82	210,897		122,072	1.44
222 - Title I A Grant	151,489	1.63	178,985	2.44	170,904	2.56	124,781	2.69
223 - Title II A Grant	23,067	0.25	18,633		28,942		28,942	
226 - Forestry Program F269 20/21	5,476		-		-		-	
227 - Chronic Absenteeism Implement F257 20/21	66,049		18,406		-		-	
228 - TAP Grants School Facilities	-		64,474		-		-	
229 - Measure 98 to F252 20/21	101,040	2.88	211,516	1.94	-		-	
231 - ESSA D&SI Engagement Grant	-		31,791		45,770		45,770	
232 - Title IV-A	-		2,283		11,588		11,588	
240 - Self Sustaining Fund to F282 20/21	166		76		-		-	
241 - CES Auction Fund to F261 20/21	60,010		992		-		-	
242 - Community Emergency Fund to F281 20/21	2,748		-		-		-	
243 - CES Playground to F262 20/21	44		-		-		-	
244 - CES Garden & Heritage Trail to F263 20/21	525		-		-		-	
250 - Food Service to F299 20/21	403,726	5.06	392,966	5.56	-		-	
251 - SIA	-		-		204,769	0.50	520,912	4.50
252 - HSS Measure 98	-		-		219,721	1.50	208,961	3.50
253 - City of Clatskanie Cares	-		-		52,178		-	
254 - Rural Broadband	-		-		22,000		-	
257 - Chronic Absenteeism	-		-		48,182		7,087	
260 - Student Body Elementary School	27,193		31,994		27,741		3,817	
261 - CES Auction	-		-		24,000		24,000	
262 - CES Playground	-		-		5,200		5,200	
263 - CES Garden & Heritage Trail	-		-		5,800		5,800	
265 - ASB Middle/High School Funds	47,468		30,844		47,715		225,000	
266 - ASB Sports Funds	30,730		4,372		741		741	
268 - College Career Readiness PGRM	-		-		6,993		6,993	
270 - Transportation Equip/Rese	379,513		153,352		211,437		141,437	
280 - Strategic Investment Program Fund	106,422		340,000		855,196		715,041	
281 - Community Emergency Fund	-		-		4,000		4,000	
282 - Self Sustaining Fund	-		-		5,000		5,000	
299 - Child Nutrition	-		-		438,968	5.13	461,359	5.60
Total Requirements:	1,519,557	11.72	1,588,400	11.76	3,425,360	10.06	4,374,289	18.09
Total Special Revenue Fund Summary Total	(556,973)	11.72	(490,238)	11.76	-	10.06	-	18.09

Special Revenue Funds

Clatskanie School District

July 01, 2021

Total \$4,374,289

216 - Esser III

Total: \$1,144,155

216 - Esser III

2018/19
Actual

2019/20
Actual

2020/21
Adopted

2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
3299 - State Restricted Grants-IN-AID	-		-		-		1,144,155	
Total Resources:	-		-		-		1,144,155	
Requirements								
0111 - Certificated Salaries	-		-		-		450,000	
0211 - Public Employees Retirement	-		-		-		109,034	
0220 - Social Security	-		-		-		34,426	
0231 - Workers Compensation	-		-		-		2,926	
0232 - Unemployment Compensation	-		-		-		90	
0820 - Reserve for Next Year	-		-		-		547,679	
Total Requirements:	-		-		-		1,144,155	
Total Fund:	-		-		-		-	

217 - Esser II

Total: \$509,000

217 - Esser II

2018/19
Actual

2019/20
Actual

2020/21
Adopted

2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
4500 - Restricted Federal Funds	-		-		509,450		509,000	
Total Resources:	-		-		509,450		509,000	

Continued on next page...

217 - Esser II2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Requirements								
0111 - Certificated Salaries	-		-		25,000		144,400	
0112 - Classified Salaries	-		-		25,000		55,481	0.25
0124 - Temporary Classified Sala	-		-		50,000		25,800	
0139 - OPT OUT Insurance	-		-		-		3,657	
0211 - Public Employees Retireme	-		-		27,500		55,316	
0220 - Social Security	-		-		7,651		17,545	
0231 - Workers Compensaton	-		-		680		1,464	
0232 - Unemployment Compensation	-		-		20		46	
0241 - Health Insurance	-		-		-		3,616	
0310 - Professional & Technical	-		-		50,000		25,567	
0410 - Consumable Supplies & MAT	-		-		45,000		67,346	
0460 - Nonconsumable Supplies	-		-		10,000		10,000	
0470 - Computer Software	-		-		39,149		45,000	
0480 - Computer Hardware	-		-		50,000		-	
0520 - Building Improvements	-		-		159,450		-	
0540 - Equipment	-		-		20,000		-	
0711 - Transfer to Food Service	-		-		-		53,762	
<i>Total Requirements:</i>	-		-		509,450		509,000	0.25
<i>Total Fund:</i>	-		-		-		-	0.25

218 - Comprehensive Distance Learning**218 - Comprehensive Distance Learning**2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
3299 - State Restricted Grants-IN-AID	-		-		129,404		-	
<i>Total Resources:</i>	-		-		129,404		-	
Requirements								
0324 - Rentals	-		-		24,000		-	
0410 - Consumable Supplies & MAT	-		-		21,404		-	
0470 - Computer Software	-		-		32,000		-	
0480 - Computer Hardware	-		-		52,000		-	
<i>Total Requirements:</i>	-		-		129,404		-	
<i>Total Fund:</i>	-		-		-		-	

219 - Esser**219 - Esser**2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
4500 - Restricted Federal Funds	-		-		129,548		-	
<i>Total Resources:</i>	-		-		129,548		-	

219 - Esser2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Requirements								
0310 - Professional & Technical	-		-		12,228		-	
0470 - Computer Software	-		-		16,747		-	
0480 - Computer Hardware	-		-		100,573		-	
<i>Total Requirements:</i>	-		-		129,548		-	
<i>Total Fund:</i>	-		-		-		-	

220 - Grant Revenues Fund

Total: \$52,633

220 - Grant Revenues Fund2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
1920 - Donations - Private Sources	3,500		-		-		-	
1990 - Miscellaneous	4,195		4,339		-		-	
2200 - Restricted Revenue	4,016		-		-		-	
3299 - State Restricted Grants-IN-AID	2,618		-		1,216		44,633	
4311 - Restricted Federal Funds	3,878		4,000		4,000		4,000	
4500 - Restricted Federal Funds	-		11,490		-		-	
4506 - NSLP Snacks	-		-		1,000		1,000	
4508 - Restricted Federal Funds	10,000		10,710		-		-	
5400 - Beginning Fund Balance	94		7,516		3,000		3,000	
<i>Total Resources:</i>	28,301		38,055		9,216		52,633	
Requirements								
0111 - Certificated Salaries	-		-		-		12,500	
0112 - Classified Salaries	-		-		3,701	0.38	18,269	0.13
0124 - Temporary Classified Sala	3,505		3,202		-		-	
0139 - OPT OUT Insurance	110		729		2,430		522	
0211 - Public Employees Retireme	-		-		-		7,565	
0220 - Social Security	263		271		469		2,394	
0231 - Workers Compensaton	19		21		21		192	
0232 - Unemployment Compensation	1		1		1		7	
0241 - Health Insurance	-		17		31		4	
0310 - Professional & Technical	5,203		-		-		-	
0340 - Travel	2,076		-		-		-	
0410 - Consumable Supplies & MAT	5,672		8,824		2,563		11,180	
0460 - Nonconsumable Supplies	3,937		245		-		-	
<i>Total Requirements:</i>	20,785		13,309		9,216	0.38	52,633	0.13
<i>Total Fund:</i>	(7,516)		(24,747)		-	0.38	-	0.13

221 - IDEA Grant

Total: \$122,072

221 - IDEA Grant2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

221 - IDEA Grant**2018/19
Actual****2019/20
Actual****2020/21
Adopted****2021/22
Proposed**

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
4508 - Restricted Federal Funds	93,106		92,555		210,897		122,072	
Total Resources:	93,106		92,555		210,897		122,072	
Requirements								
0111 - Certificated Salaries	-		-		-		57,697	1.00
0112 - Classified Salaries	44,574	1.91	43,650	1.82	50,000		11,248	0.44
0122 - Substitute Classified Sal	1,329		1,989		-		-	
0130 - Additional Salary	-		169		-		583	
0139 - OPT OUT Insurance	5,204		5,216		-		-	
0211 - Public Employees Retirement	11,265		13,997		13,750		11,780	
0220 - Social Security	3,833		3,719		3,826		5,318	
0231 - Workers Compensation	265		264		340		243	
0232 - Unemployment Compensation	9		9		10		14	
0241 - Health Insurance	24,704		22,940		-		31,066	
0340 - Travel	518		1,007		-		-	
0410 - Consumable Supplies & MAT	1,405		1,447		142,971		4,123	
Total Requirements:	93,106	1.91	94,407	1.82	210,897		122,072	1.44
Total Fund:	-	1.91	1,851	1.82	-		-	1.44

222 - Title I A Grant**Total: \$124,781****222 - Title I A Grant****2018/19
Actual****2019/20
Actual****2020/21
Adopted****2021/22
Proposed**

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
4501 - Restricted Federal Funds	151,489		142,421		170,904		124,781	
Total Resources:	151,489		142,421		170,904		124,781	
Requirements								
0111 - Certificated Salaries	57,079	0.75	57,146	0.75	87,018	1.75	35,273	0.75
0112 - Classified Salaries	21,513	0.88	30,736	1.69	18,153	0.81	38,363	1.94
0121 - Substitutes Certificated	905		6,966		-		-	
0122 - Substitute Classified Sal	4,181		2,379		-		-	
0130 - Additional Salary	4,006		4,586		5,973		2,513	
0139 - OPT OUT Insurance	-		1,418		-		-	
0211 - Public Employees Retirement	22,639		28,300		30,817		16,843	
0220 - Social Security	6,606		7,869		8,503		5,825	
0231 - Workers Compensation	435		517		361		172	
0232 - Unemployment Compensation	15		18		22		17	
0241 - Health Insurance	33,999		39,051		17,067		16,984	
0340 - Travel	111		-		-		-	
0410 - Consumable Supplies & MAT	-		-		2,990		8,791	
Total Requirements:	151,489	1.63	178,985	2.44	170,904	2.56	124,781	2.69
Total Fund:	-	1.63	36,564	2.44	-	2.56	-	2.69

223 - Title II A Grant

Total: \$28,942

223 - Title II A Grant		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
4501 - Restricted Federal Funds		23,067	18,633	28,942	28,942
	Total Resources:	23,067	18,633	28,942	28,942
Requirements					
0113 - Administrators		7,247 0.25	-	-	-
0130 - Additional Salary		180	-	-	-
0211 - Public Employees Retirement		6,554	1	-	-
0212 - Public Employee Retirement		1,446	0	-	-
0220 - Social Security		1,843	0	-	-
0231 - Workers Compensation		114	0	-	-
0232 - Unemployment Compensation		4	-	-	-
0241 - Health Insurance		5,678	-	-	-
0310 - Professional & Technical		-	14,000	20,000	20,000
0340 - Travel		-	4,036	-	-
0410 - Consumable Supplies & MAT		-	595	8,942	8,942
	Total Requirements:	23,067 0.25	18,633	28,942	28,942
Total Fund:		- 0.25	-	-	-

226 - Forestry Program F269 20/21

226 - Forestry Program F269 20/21		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
3299 - State Restricted Grants-IN-AID		5,476	-	-	-
	Total Resources:	5,476	-	-	-
Requirements					
0410 - Consumable Supplies & MAT		5,476	-	-	-
	Total Requirements:	5,476	-	-	-
Total Fund:		-	-	-	-

227 - Chronic Absenteeism Implement F257 20/21

227 - Chronic Absenteeism Implement F257 20/21		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
3299 - State Restricted Grants-IN-AID		66,049	18,406	-	-
	Total Resources:	66,049	18,406	-	-

Continued on next page...

227 - Chronic Absenteeism
Implement F257 20/21

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Requirements				
0121 - Substitutes Certificated	18,760	8	-	-
0122 - Substitute Classified Sal	2,295	-	-	-
0130 - Additional Salary	2,008	-	-	-
0211 - Public Employees Retireme	809	-	-	-
0220 - Social Security	1,991	-	-	-
0231 - Workers Compensaton	140	-	-	-
0232 - Unemployment Compensation	5	-	-	-
0241 - Health Insurance	13	-	-	-
0310 - Professional & Technical	19,133	9,900	-	-
0340 - Travel	11,854	1,957	-	-
0410 - Consumable Supplies & MAT	9,040	6,542	-	-
Total Requirements:	66,049	18,406	-	-
Total Fund:	-	-	-	-

228 - TAP Grants School Facilities

228 - TAP Grants School Facilities

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources				
3299 - State Restricted Grants-IN-AID	-	64,474	-	-
Total Resources:	-	64,474	-	-
Requirements				
0383 - Architect/Engineer Servic	-	64,474	-	-
Total Requirements:	-	64,474	-	-
Total Fund:	-	-	-	-

229 - Measure 98 to F252 20/21

229 - Measure 98 to F252 20/21

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources				
3299 - State Restricted Grants-IN-AID	101,040	109,162	-	-
Total Resources:	101,040	109,162	-	-

Continued on next page...

229 - Measure 98 to F252 20/212018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Requirements								
0111 - Certificated Salaries	-		32,668		-		-	
0112 - Classified Salaries	50,551	2.88	54,245	1.94	-		-	
0122 - Substitute Classified Sal	425		1,004		-		-	
0130 - Additional Salary	77		-		-		-	
0139 - OPT OUT Insurance	12,107		12,555		-		-	
0211 - Public Employees Retirement	15,521		28,861		-		-	
0220 - Social Security	4,787		7,443		-		-	
0231 - Workers Compensation	329		506		-		-	
0232 - Unemployment Compensation	11		12		-		-	
0241 - Health Insurance	-		58		-		-	
0340 - Travel	401		507		-		-	
0410 - Consumable Supplies & MAT	16,831		39,074		-		-	
0540 - Equipment	-		34,584		-		-	
Total Requirements:	101,040	2.88	211,516	1.94	-		-	
Total Fund:	-	2.88	102,354	1.94	-		-	

231 - ESSA D&SI Engagement Grant

Total: \$45,770

231 - ESSA D&SI Engagement Grant2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
4500 - Restricted Federal Funds	-		6,759		45,770		45,770	
Total Resources:	-		6,759		45,770		45,770	
Requirements								
0124 - Temporary Classified Sala	-		1,351		5,000		5,000	
0211 - Public Employees Retirement	-		-		7,954		1,212	
0220 - Social Security	-		103		383		383	
0231 - Workers Compensation	-		7		34		33	
0232 - Unemployment Compensation	-		0		1		1	
0310 - Professional & Technical	-		10,000		20,672		20,672	
0470 - Computer Software	-		20,330		11,726		18,469	
Total Requirements:	-		31,791		45,770		45,770	
Total Fund:	-		25,032		-		-	

232 - Title IV-A

Total: \$11,588

232 - Title IV-A2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
4500 - Restricted Federal Funds	-		-		11,588		11,588	

232 - Title IV-A2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
<i>Total Resources:</i>	-		-		11,588		11,588	
Requirements								
0460 - Nonconsumable Supplies	-		2,283		11,588		11,588	
<i>Total Requirements:</i>	-		2,283		11,588		11,588	
<i>Total Fund:</i>	-		2,283		-		-	

240 - Self Sustaining Fund to F282 20/21**240 - Self Sustaining Fund to F282 20/21**2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
1920 - Donations - Private Sources	190		215		-		-	
5400 - Beginning Fund Balance	1,123		1,147		-		-	
<i>Total Resources:</i>	1,313		1,362		-		-	
Requirements								
0410 - Consumable Supplies & MAT	166		76		-		-	
<i>Total Requirements:</i>	166		76		-		-	
<i>Total Fund:</i>	(1,147)		(1,286)		-		-	

241 - CES Auction Fund to F261 20/21**241 - CES Auction Fund to F261 20/21**2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
1760 - Club Fund Raising	25,443		-		-		-	
1920 - Donations - Private Sources	6,394		-		-		-	
5400 - Beginning Fund Balance	52,184		24,010		-		-	
<i>Total Resources:</i>	84,020		24,010		-		-	
Requirements								
0324 - Rentals	510		-		-		-	
0353 - Postage	51		-		-		-	
0354 - Advertising	25		-		-		-	
0410 - Consumable Supplies & MAT	6,725		992		-		-	
0460 - Nonconsumable Supplies	41,807		-		-		-	
0480 - Computer Hardware	892		-		-		-	
0719 - Transfer to CES Playground Fund	10,000		-		-		-	
<i>Total Requirements:</i>	60,010		992		-		-	
<i>Total Fund:</i>	(24,010)		(23,018)		-		-	

242 - Community Emergency Fund to F281 20/21

242 - Community Emergency Fund to F281 20/21		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
5400 - Beginning Fund Balance		6,750	4,002	-	-
	Total Resources:	6,750	4,002	-	-
Requirements					
0410 - Consumable Supplies & MAT		2,748	-	-	-
	Total Requirements:	2,748	-	-	-
Total Fund:		(4,002)	(4,002)	-	-

243 - CES Playground to F262 20/21

243 - CES Playground to F262 20/21		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
5400 - Beginning Fund Balance		5,274	5,230	-	-
	Total Resources:	5,274	5,230	-	-
Requirements					
0410 - Consumable Supplies & MAT		44	-	-	-
	Total Requirements:	44	-	-	-
Total Fund:		(5,230)	(5,230)	-	-

244 - CES Garden & Heritage Trail to F263 20/21

244 - CES Garden & Heritage Trail to F263 20/21		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
5400 - Beginning Fund Balance		6,418	5,892	-	-
	Total Resources:	6,418	5,892	-	-
Requirements					
0410 - Consumable Supplies & MAT		525	-	-	-
	Total Requirements:	525	-	-	-
Total Fund:		(5,892)	(5,892)	-	-

250 - Food Service to F299 20/21

250 - Food Service to F299 20/21		2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed	
Account Type - Object		\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources									
1600 - Food Service Sales		84,798		60,115		-		-	
1920 - Donations - Private Sources		300		-		-		-	
1990 - Miscellaneous		316		435		-		-	
3102 - SSF Lunch Fund Match		3,133		3,227		-		-	
3299 - State Restricted Grants-IN-AID		8,884		8,377		-		-	
4503 - NSLP Breakfast		49,705		83,502		-		-	
4505 - NSLP Lunch		159,784		165,938		-		-	
4905 - Federal Commodities		26,006		-		-		-	
5200 - Interfund Transfer		86,777		40,000		-		-	
5400 - Beginning Fund Balance		(15,978)		-		-		-	
Total Resources:		403,726		361,594		-		-	
Requirements									
0112 - Classified Salaries		120,159	5.06	115,545	5.56	-		-	
0122 - Substitute Classified Sal		8,075		14,061		-		-	
0130 - Additional Salary		4,525		3,906		-		-	
0132 - Overtime/Extra Time - Classified		402		-		-		-	
0139 - OPT OUT Insurance		7,629		2,025		-		-	
0211 - Public Employees Retirement		34,724		36,361		-		-	
0212 - Public Employee Retirement		1,211		-		-		-	
0220 - Social Security		9,727		10,006		-		-	
0231 - Workers Compensation		4,028		3,245		-		-	
0232 - Unemployment Compensation		22		23		-		-	
0241 - Health Insurance		70,716		89,781		-		-	
0310 - Professional & Technical		-		510		-		-	
0340 - Travel		150		629		-		-	
0410 - Consumable Supplies & MAT		337		842		-		-	
0411 - Supplies/Cafeteria		5,927		6,570		-		-	
0412 - Food/Cafeteria		205		-		-		-	
0450 - Food/Cafeteria		101,204		102,086		-		-	
0459 - Food - Commodities		26,006		-		-		-	
0470 - Computer Software		2,623		4,159		-		-	
0640 - Dues & Fees		6,054		3,217		-		-	
Total Requirements:		403,726	5.06	392,966	5.56	-		-	
Total Fund:		-	5.06	31,372	5.56	-		-	

251 - SIA Total: \$520,912

251 - SIA		2018/19 Actual		2019/20 Actual		2020/21 Adopted		2021/22 Proposed	
Account Type - Object		\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources									
3299 - State Restricted Grants-IN-AID		-		-		204,769		520,912	

Continued on next page...

251 - SIA2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Total Resources:	-		-		204,769		520,912	
Requirements								
0111 - Certificated Salaries	-		-		26,237	0.50	280,891	4.50
0123 - Temporary Certified Salar	-		-		85,855		-	
0130 - Additional Salary	-		-		-		4,667	
0211 - Public Employees Retireme	-		-		30,584		66,023	
0220 - Social Security	-		-		8,575		21,844	
0231 - Workers Compensaton	-		-		676		1,131	
0232 - Unemployment Compensation	-		-		22		57	
0241 - Health Insurance	-		-		21,600		101,299	
0310 - Professional & Technical	-		-		26,220		40,000	
0400 - Supplies & Materials	-		-		5,000		5,000	
Total Requirements:	-		-		204,769	0.50	520,912	4.50
Total Fund:	-		-		-	0.50	-	4.50

252 - HSS Measure 98

Total: \$208,961

252 - HSS Measure 982018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
3299 - State Restricted Grants-IN-AID	-		-		219,721		208,961	
Total Resources:	-		-		219,721		208,961	
Requirements								
0111 - Certificated Salaries	-		-		77,834	1.50	124,545	2.50
0112 - Classified Salaries	-		-		-		22,015	1.00
0130 - Additional Salary	-		-		1,760		-	
0139 - OPT OUT Insurance	-		-		9,180		9,180	
0211 - Public Employees Retireme	-		-		25,727		40,172	
0220 - Social Security	-		-		6,791		11,913	
0231 - Workers Compensaton	-		-		311		1,105	
0232 - Unemployment Compensation	-		-		18		31	
0410 - Consumable Supplies & MAT	-		-		83,100		-	
0540 - Equipment	-		-		15,000		-	
Total Requirements:	-		-		219,721	1.50	208,961	3.50
Total Fund:	-		-		-	1.50	-	3.50

253 - City of Clatskanie Cares**253 - City of Clatskanie Cares**2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
2200 - Restricted Revenue	-		-		52,178		-	

Continued on next page...

253 - City of Clatskanie Cares2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Total Resources:	-	-	52,178	-
Requirements				
0410 - Consumable Supplies & MAT	-	-	52,178	-
Total Requirements:	-	-	52,178	-
Total Fund:	-	-	-	-

254 - Rural Broadband**254 - Rural Broadband**2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources				
2200 - Restricted Revenue	-	-	22,000	-
Total Resources:	-	-	22,000	-
Requirements				
0310 - Professional & Technical	-	-	8,250	-
0324 - Rentals	-	-	11,000	-
0359 - Other Communication	-	-	2,750	-
Total Requirements:	-	-	22,000	-
Total Fund:	-	-	-	-

257 - Chronic Absenteeism

Total: \$7,087

257 - Chronic Absenteeism2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources				
3299 - State Restricted Grants-IN-AID	-	-	48,182	7,087
Total Resources:	-	-	48,182	7,087
Requirements				
0310 - Professional & Technical	-	-	9,900	7,087
0340 - Travel	-	-	1,000	-
0410 - Consumable Supplies & MAT	-	-	37,282	-
Total Requirements:	-	-	48,182	7,087
Total Fund:	-	-	-	-

260 - Student Body Elementary School

Total: \$3,817

260 - Student Body Elementary School		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
1740 - ASB General Fees		13,544	-	-	-
1760 - Club Fund Raising		538	266	-	-
1790 - Other Xcurr Activities		3,456	1,497	-	-
1920 - Donations - Private Sources		4,277	1,668	-	1,000
1961 - Recovery Current YR Expenditures		214	147	-	-
1990 - Miscellaneous		5,748	5,454	-	-
3299 - State Restricted Grants-IN-AID		-	16,269	-	-
5200 - Interfund Transfer		10,000	-	-	-
5400 - Beginning Fund Balance		21,138	31,721	27,741	2,817
Total Resources:		58,914	57,024	27,741	3,817
Requirements					
0130 - Additional Salary		3,750	7,615	2,815	2,898
0211 - Public Employees Retireme		860	2,477	749	688
0220 - Social Security		287	727	215	221
0231 - Workers Compensaton		18	46	10	10
0232 - Unemployment Compensation		1	2	-	-
0241 - Health Insurance		190	108	-	-
0343 - Student Travel		4,713	14,276	-	-
0355 - Printing & Binding		-	326	-	-
0410 - Consumable Supplies & MAT		17,374	6,143	6,000	-
0430 - Library Books		-	275	501	-
0810 - Planned Reserves		-	-	17,451	-
Total Requirements:		27,193	31,994	27,741	3,817
Total Fund:		(31,721)	(25,030)	-	-

261 - CES Auction

Total: \$24,000

261 - CES Auction		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
5400 - Beginning Fund Balance		-	-	24,000	24,000
Total Resources:		-	-	24,000	24,000

Continued on next page...

261 - CES Auction2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Requirements				
0310 - Professional & Technical	-	-	10,000	10,000
0324 - Rentals	-	-	1,000	1,000
0353 - Postage	-	-	200	200
0354 - Advertising	-	-	500	500
0410 - Consumable Supplies & MAT	-	-	4,300	4,300
0460 - Nonconsumable Supplies	-	-	4,000	4,000
0480 - Computer Hardware	-	-	4,000	4,000
<i>Total Requirements:</i>	-	-	24,000	24,000
<i>Total Fund:</i>	-	-	-	-

262 - CES Playground
Total: \$5,200**262 - CES Playground**2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources				
5400 - Beginning Fund Balance	-	-	5,200	5,200
<i>Total Resources:</i>	-	-	5,200	5,200
Requirements				
0410 - Consumable Supplies & MAT	-	-	5,200	5,200
<i>Total Requirements:</i>	-	-	5,200	5,200
<i>Total Fund:</i>	-	-	-	-

263 - CES Garden & Heritage Trail
Total: \$5,800**263 - CES Garden & Heritage Trail**2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources				
5400 - Beginning Fund Balance	-	-	5,800	5,800
<i>Total Resources:</i>	-	-	5,800	5,800
Requirements				
0410 - Consumable Supplies & MAT	-	-	5,800	5,800
<i>Total Requirements:</i>	-	-	5,800	5,800
<i>Total Fund:</i>	-	-	-	-

265 - ASB Middle/High School Funds

Total: \$225,000

265 - ASB Middle/High School Funds		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
1710 - Admissions		2,834	-	-	-
1740 - ASB General Fees		7,647	4,936	-	25,000
1741 - ASB Club Fees		8,636	3,987	-	-
1760 - Club Fund Raising		28,840	15,260	-	50,000
1790 - Other Xcurr Activities		-	-	-	100,000
1920 - Donations - Private Sources		7,974	12,814	-	-
1960 - Recovery of PY Expenditure		8,591	-	-	-
1970 - Services Provided Other Funds		1,330	-	-	-
1990 - Miscellaneous		33	151	-	-
5400 - Beginning Fund Balance		31,356	49,772	47,715	50,000
Total Resources:		97,241	86,921	47,715	225,000
Requirements					
0340 - Travel		5,548	409	-	-
0343 - Student Travel		312	2,525	-	-
0410 - Consumable Supplies & MAT		40,683	25,172	-	225,000
0412 - Food/Cafeteria		415	-	-	-
0640 - Dues & Fees		510	2,737	-	-
0810 - Planned Reserves		-	-	47,715	-
Total Requirements:		47,468	30,844	47,715	225,000
Total Fund:		(49,772)	(56,076)	-	-

266 - ASB Sports Funds

Total: \$741

266 - ASB Sports Funds		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
1742 - ASB Sports Fees		-	956	-	-
1760 - Club Fund Raising		16,748	303	-	-
1920 - Donations - Private Sources		9,543	430	-	-
5400 - Beginning Fund Balance		7,479	3,039	741	741
Total Resources:		33,770	4,728	741	741
Requirements					
0340 - Travel		8,983	836	-	-
0410 - Consumable Supplies & MAT		21,748	3,536	-	-
0810 - Planned Reserves		-	-	741	741
Total Requirements:		30,730	4,372	741	741
Total Fund:		(3,039)	(356)	-	-

267 - Puzey Memorial Sports Fund

Total: \$6,993

267 - Puzey Memorial Sports Fund		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
1920 - Donations - Private Sources		775	-	-	-
5400 - Beginning Fund Balance		-	775	-	-
<i>Total Resources:</i>		775	775	-	-
<i>Total Fund:</i>		(775)	(775)	-	-

268 - College Career Readiness PGRM

Total: \$6,993

268 - College Career Readiness PGRM		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
3299 - State Restricted Grants-IN-AID		-	-	6,993	6,993
<i>Total Resources:</i>		-	-	6,993	6,993
Requirements					
0540 - Equipment		-	-	6,993	6,993
<i>Total Requirements:</i>		-	-	6,993	6,993
<i>Total Fund:</i>		-	-	-	-

270 - Transportation Equip/Rese

Total: \$141,437

270 - Transportation Equip/Rese		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
3222 - SSF Transportation Equipment		70,623	106,436	106,437	106,437
5160 - Lease Purchase Receipts		222,892	-	-	-
5200 - Interfund Transfer		75,000	75,000	105,000	35,000
5400 - Beginning Fund Balance		10,998	0	-	-
<i>Total Resources:</i>		379,513	181,436	211,437	141,437
Requirements					
0540 - Equipment		-	-	70,000	-
0564 - BUS and Capital BUS Improvements		222,892	-	-	-
0610 - Redemption of Principal		148,544	144,640	126,299	126,299
0622 - BUS Interest		8,077	8,712	10,254	10,254
0810 - Planned Reserves		-	-	4,884	4,884
<i>Total Requirements:</i>		379,513	153,352	211,437	141,437
<i>Total Fund:</i>		(0)	(28,084)	-	-

280 - Strategic Investment Program Fund

Total: \$715,041

280 - Strategic Investment Program Fund		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
1920 - Donations - Private Sources		415,793	431,329	340,000	340,000
5400 - Beginning Fund Balance		114,496	423,867	515,196	375,041
<i>Total Resources:</i>		530,289	855,196	855,196	715,041
Requirements					
0420 - Textbooks		4,716	-	-	-
0460 - Nonconsumable Supplies		-	-	30,000	-
0530 - Improvements Other Than Buildings		34,929	-	-	-
0711 - Transfer to Food Service		66,777	-	-	-
0716 - Transfer to LED Debt Fund		-	-	57,000	57,000
0717 - Transfer to BUS Replaceme		-	-	70,000	-
0718 - Transfer to General Fund		-	340,000	445,673	393,717
0810 - Planned Reserves		-	-	252,523	264,324
<i>Total Requirements:</i>		106,422	340,000	855,196	715,041
<i>Total Fund:</i>		(423,867)	(515,196)	-	-

281 - Community Emergency Fund

Total: \$4,000

281 - Community Emergency Fund		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
5400 - Beginning Fund Balance		-	-	4,000	4,000
<i>Total Resources:</i>		-	-	4,000	4,000
Requirements					
0410 - Consumable Supplies & MAT		-	-	4,000	4,000
<i>Total Requirements:</i>		-	-	4,000	4,000
<i>Total Fund:</i>		-	-	-	-

282 - Self Sustaining Fund

Total: \$5,000

282 - Self Sustaining Fund		2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object		\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources					
1990 - Miscellaneous		-	-	4,000	4,000
5400 - Beginning Fund Balance		-	-	1,000	1,000
<i>Total Resources:</i>		-	-	5,000	5,000

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282 - Self Sustaining Fund2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Requirements				
0410 - Consumable Supplies & MAT	-	-	5,000	5,000
<i>Total Requirements:</i>	-	-	5,000	5,000
<i>Total Fund:</i>	-	-	-	-

299 - Child Nutrition

Total: \$461,359

299 - Child Nutrition2018/19
Actual2019/20
Actual2020/21
Adopted2021/22
Proposed

Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources				
1600 - Food Service Sales	-	-	124,000	124,000
1921 - Grants - Private Sources	-	-	6,000	6,000
3299 - State Restricted Grants-IN-AID	-	-	4,742	4,742
4505 - NSLP Lunch	-	-	230,000	230,000
4905 - Federal Commodities	-	-	34,226	34,227
5200 - Interfund Transfer	-	-	40,000	62,390
<i>Total Resources:</i>	-	-	438,968	461,359
Requirements				
0112 - Classified Salaries	-	-	127,954	137,199
0122 - Substitute Classified Sal	-	-	1,250	1,250
0130 - Additional Salary	-	-	3,820	3,820
0139 - OPT OUT Insurance	-	-	2,835	2,835
0211 - Public Employees Retirement	-	-	33,627	33,625
0220 - Social Security	-	-	6,394	11,101
0231 - Workers Compensation	-	-	2,587	2,648
0232 - Unemployment Compensation	-	-	27	28
0241 - Health Insurance	-	-	85,544	93,923
0340 - Travel	-	-	500	500
0410 - Consumable Supplies & MAT	-	-	500	500
0411 - Supplies/Cafeteria	-	-	13,150	13,150
0450 - Food/Cafeteria	-	-	120,000	120,000
0459 - Food - Commodities	-	-	38,780	38,780
0470 - Computer Software	-	-	1,000	1,000
0640 - Dues & Fees	-	-	1,000	1,000
<i>Total Requirements:</i>	-	-	438,968	461,359
<i>Total Fund:</i>	-	-	-	-

<i>Total Special Revenue Funds Total</i>	(556,973)	11.72	(490,238)	11.76	-	10.06	-	18.09
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Debt Service Funds

Oregon Budget Law requires the establishment of a Debt Service Fund when a bond levy is passed. These funds account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

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Debt Service Funds

Clatskanie School District

July 01, 2021

Total \$758,185

300 - Debt Service Fund

Total: \$698,248

300 - Debt Service Fund

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources				
1111 - Current Year Taxes	620,528	682,091	729,619	698,248
1112 - Prior Year Taxes	30,756	23,674	20,000	-
1190 - Penalties & Interest ON Taxes	328	260	-	-
1510 - Interest ON Investments	47	0	-	-
5400 - Beginning Fund Balance	78,374	32,690	19,000	-
Total Resources:	730,034	738,716	768,619	698,248
Requirements				
0610 - Redemption of Principal	661,000	687,000	717,000	395,000
0621 - Interest	36,344	12,355	12,619	303,248
0810 - Planned Reserves	-	-	39,000	-
Total Requirements:	697,344	699,355	768,619	698,248
Total Fund:	(32,690)	(39,361)	-	-

310 - Debt Service LED Fund

Total: \$59,937

310 - Debt Service LED Fund

	2018/19 Actual	2019/20 Actual	2020/21 Adopted	2021/22 Proposed
Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources				
5200 - Interfund Transfer	-	-	57,000	57,000
5400 - Beginning Fund Balance	123,253	63,316	2,937	2,937
Total Resources:	123,253	63,316	59,937	59,937
Requirements				
0610 - Redemption of Principal	42,086	45,586	47,027	48,804
0621 - Interest	17,851	19,345	12,910	11,133
Total Requirements:	59,937	64,931	59,937	59,937
Total Fund:	(63,316)	1,615	-	-

Total Debt Service Funds Total

(96,006)

(37,746)

-

-

Capital Maintenance Funds

The Capital Maintenance Funds accounts for activities related to the acquisition, construction, repairing and equipping of facilities

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Capital Project Funds

Clatskanie School District

July 01, 2021

Total \$16,138,182

401 - M5-284 Capital Projects

Total: \$16,000,000

401 - M5-284 Capital Projects

2018/19
Actual

2019/20
Actual

2020/21
Adopted

2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
3299 - State Restricted Grants-IN-AID	-		-		-		6,000,000	
5110 - Bond Proceeds	-		-		-		10,000,000	
Total Resources:	-		-		-		16,000,000	
Requirements								
0383 - Architect/Engineer Servic	-		-		-		200,000	
0520 - Building Improvements	-		-		-		15,000,000	
0540 - Equipment	-		-		-		800,000	
Total Requirements:	-		-		-		16,000,000	
Total Fund:	-		-		-		-	

440 - Capital Maintenance Fund

Total: \$138,182

440 - Capital Maintenance Fund

2018/19
Actual

2019/20
Actual

2020/21
Adopted

2021/22
Proposed

Account Type - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Resources								
5300 - Sale of Fixed Asset	50,000		50,000		50,000		-	
5400 - Beginning Fund Balance	38,182		88,182		88,182		138,182	
Total Resources:	88,182		138,182		138,182		138,182	
Requirements								
0322 - Repairs & Maintenance SER	-		-		40,000		40,000	
0460 - Nonconsumable Supplies	-		-		40,000		40,000	
0810 - Planned Reserves	-		-		58,182		58,182	
Total Requirements:	-		-		138,182		138,182	
Total Fund:	(88,182)		(138,182)		-		-	

Total Capital Project Funds Total	(88,182)		(138,182)		-		-	
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Scholarship Trust Funds

The Scholarship Funds account for activities of assets held in trust by the district.

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Trust and Agency Funds

Clatskanie School District

July 01, 2021

Total \$53,530

721 - Kleger Scholarship Fund

Total: \$53,530

721 - Kleger Scholarship Fund

2018/19
Actual

2019/20
Actual

2020/21
Adopted

2021/22
Proposed

Account Type - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>Resources</u>				
1510 - Interest ON Investments	1,209	1,136	800	430
5400 - Beginning Fund Balance	50,262	51,471	52,730	53,100
<i>Total Resources:</i>	51,471	52,607	53,530	53,530
<u>Requirements</u>				
0374 - Other Tuition	-	-	53,530	53,530
<i>Total Requirements:</i>	-	-	53,530	53,530
<i>Total Fund:</i>	(51,471)	(52,607)	-	-

<i>Total Trust and Agency Funds Total</i>	(51,471)	(52,607)	-	-
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