

CLATSKANIE SCHOOL DISTRICT 6J

2022/2023

ADOPTED BUDGET



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Cathy Hurowitz
Superintendent

Maevè Mitchell
Business Manager

**CLATSKANIE SCHOOL DISTRICT
ADOPTED BUDGET 2022-2023**

BUDGET COMMITTEE

BOARD MEMBERS		COMMITTEE MEMBERS	
Name	Term Expires	Name	Term Expires
Megan Evenson, Chair	6/30/2023	Ann Davis	6/30/2024
Kara Harris, Vice Chair	6/30/2023	Margaret Magruder	6/30/2025
Ian Wiggins	6/30/2025	Cyndi Warren	6/30/2025
Kathy Engel	6/30/2025		
Katherine Willis	6/30/2025		

CLATSKANIE SCHOOL DISTRICT

SCHOOL DISTRICT PROFILE 2022-2023

Board of Directors			School District Administration	
Board Member	Position	Term Expires	Name/Contact	Position
Megan Evenson, Chair	1	6/30/2023	Cathy Hurowitz churowitz@csd.k12.or.us	Superintendent
Kara Harris	2	6/30/2023	Jeff Williamson jwilliamson@csd.k12.or.us	Middle High Principal
Katherine Willis	3	6/30/2025	Joanne Kallunki jkallunki@csd.k12.or.us	Middle High Vice Principal
Kathy Engel	4	6/30/2025	Kara Burghardt kburghardt@csd.k12.or.us	Elementary Principal
Ian Wiggins	5	6/30/2025	Ryan Tompkins rtompkins@csd.k12.or.us	Athletic Director
			Maevè Mitchell mmitchell@csd.k12.or.us	Business Manager
			Mark Bergthold mbergthold@csd.k12.or.us	Bond Manager
			Paul Simmons psimmons@csd.k12.or.us	Transportation Director/ Maint-Custodial Supervisor

SUPERINTENDENT'S BUDGET MESSAGE 2022-2023 BUDGET

May 16, 2022

INTRODUCTION

The Clatskanie School District budget message is intended to provide a summary of the proposed budget and how this budget differs from the prior year. In developing this budget, our focus continues to be on the district's priority values of Instruction, Engagement, Community and Wellness. We continue to face the impacts of the COVID 19 pandemic on our staff and students and expect further mandates and requirements from the Oregon Department of Education, the Oregon Health Authority, and OSHA. The Governor's \$9.3 Billion for the State School Fund for this biennium was barely enough to continue our current programs. When the Oregon School Business Officials evaluated the budget they determined that a \$9.6 billion budget was needed to maintain current services and programs.

REVENUE ASSUMPTIONS

Oregon's next economic forecast isn't due until late May 2022 therefore this budget is built on the estimate of a \$9.3 billion State School Fund. For this budget, Clatskanie School District is projecting General Fund Revenues of \$10,513,157. We continue to have highly restricted federal support to supplement pandemic expenses and have 2 more years to expend the funds. The 9.3 billion dollar budget was, as stated earlier, barely enough to cover our second year of the biennium and we are currently experiencing runaway inflation that is driving up costs across the district. Both classified and certified unions are in contract negotiations for salary and benefits. Despite the funding challenges and uncertainties, our commitment to supporting all students remains strong.

The District is proposing a budget that allows us to continue services to students and move toward our continuous improvement plan based on existing estimates. Currently, we are working to establish potential reductions should we face reductions as we move forward with negotiations. At this time we have no way of determining what the impact may be on our budget.

In addition, the long-anticipated SIA funding for the 22-23 fiscal year is \$613,422 which is over \$25,000 more than last year but still short of our original allocation. The SIA budget was built with community input and as of this writing we are able to continue to support the programs that our greater community expects. We have not used the SIA budget to backfill shortfalls in the current budget. We continue to employ the staff that was outlined in our SIA application and plan. This budget reflects current funding estimate for SIA funding; we hope that this income stream continues to increase so that the additional funds will supplement and not supplant its original intention. Regardless of the many challenges we face, we are committed to utilizing this budget to best serve the students of our community.

EXPENDITURE ASSUMPTIONS

Personnel expenses make-up 80% of the program costs for the instruction, support and administrative functions. These increasing costs and an extremely rapid rise in inflation are the most pressing concerns for the District as we attempt to balance student needs with the provision of a realistic compensation package for our staff. Health insurance costs are also expected to increase. Premiums for District health insurance plans have increased over the years, consistent with state and national trends, and this trend will likely continue. The cost of medical services and insurance continue to be a state and national issue and cannot be controlled locally.

Collective bargaining contracts exist for both classified and certified staff. The agreements determine salary and benefit schedules. Both the certified and classified union contracts are in negotiations. It is unknown what impact the outcomes will have on the budget.

In addition, employer rates for the Public Employees Retirement System (PERS) increased significantly for the 2017-2019 biennium. The rate effective July 1, 2015 for the 2015-2017 biennium was 22.33% of salary covered under the plan for Tiers 1 and 2 employees and 17.64% for employees covered under the Oregon Public Services Retirement Plan (OPSRP). For the 2017-2019 biennium the rates increased to 32.03% of salary covered under the plan for Tiers 1 and 2 employees and 26.58% for employees covered under OPSRP. Current actuarial projections show similar increases in the next two biennia.

PROPOSED CHANGES FROM THE 2021-2022 BUDGET

Contractual increases for salaries and associated payroll costs are reflected throughout the 2022-23 proposed budget pending negotiations. Following are the proposed changes:

1. In Function 1111, two elementary teachers were added using ESSER funds. These funds will run out in one to two years.
2. In Function 1111, full time substitute was added using ESSER 3 funds
3. In Function 1100, Two PE teachers were added and funded with SIA funds
4. In Function 1250, One special education teacher will be added using SIA funds
5. In function 1100, one alternative program teacher was hired using SIA funds

BUDGET TRANSPARENCY

A common concern expressed by citizens and elected officials relates to budget transparency. This is true not only at the local level, but also statewide, from the legislatively adopted budget, to how that translates to meeting individual student needs. Throughout the school year,

meetings were held with administrators and staff to share information, receive comments and suggestions, and to gather feedback. School Board meetings provided another opportunity for the Board and administration to engage with the community.

The Oregon Department of Education, with input from practitioners, established a standardized chart of accounts that is used by all school districts in the state. The purpose of the standardized chart was to ensure that data reported by each district was consistent in order to allow for reasonable comparison. Standardized data is submitted to ODE and information can be accessed through the Data Base Initiative (DBI) portion of its website. Data relating to resources and expenditures of every district in the state can be accessed. Comparative reports can also be accessed, as well as information relating to student achievement.

Financial and student achievement data is used by ODE and the Legislature to help determine how dollars are being spent and also whether student achievement has improved as a result of the expenditures. During the 2021-22 school year, CSD did not participate in State Assessments. This year, unless requested by families or students, all students in grades 3-8 and 11 will participate in the State Assessments. CSD has timely assessments used to measure student progress but no data to compare us to the rest of the state.

SUMMARY/CONCLUSION

This has been another unusual year, and the unknowns will probably continue for some time. Staff has worked diligently and had to think “outside the box” to engage our students and increase growth. We continue to offer comprehensive distance learning as we have discovered there are students who thrive in that environment.

Staff has worked diligently to prepare a budget that reflects the Board’s commitment to provide our community’s students with high quality educational opportunities while recognizing financial limitations. We are dedicated to delivering effective and innovative services that utilize the District resources as efficiently as possible to implement the Board’s policies.

The 2022-23 Proposed Budget is hereby submitted for your consideration.

Cathy Hurowitz
Superintendent

Budget Book
Clatskanie School District
June 13, 2022

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Budget Summary 2022/23 Adopted Budget



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All Fund Summary

Clatskanie School District
June 13, 2022

Major Fund - Fund	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$	\$	\$	\$
Revenue						
<u>100 - General Fund</u>						
100 - General Fund	9,366,342	9,657,938	9,420,214	10,513,157	10,513,157	10,513,157
130 - Medicaid Admin Claim	117,537	119,139	50,000	181,391	181,391	181,391
Total Fund:	9,483,879	9,777,077	9,470,214	10,694,548	10,694,548	10,694,548
<u>200 - Special Revenue Funds</u>						
216 - ESSER III	-	880	1,144,957	910,486	910,486	910,486
217 - ESSER II	-	122,435	461,332	201,601	201,601	201,601
218 - Comprehensive Distance Learning	-	129,404	-	-	-	-
219 - ESSER	-	129,548	-	-	-	-
220 - Federal Misc Grants	21,624	52,742	15,501	40,138	40,138	40,138
221 - IDEA Grant	94,407	189,292	151,067	151,067	151,067	151,067
222 - Title I A Grant	157,350	155,976	154,584	176,201	176,201	176,201
223 - Title II A Grant	18,633	26,575	29,086	29,021	29,021	29,021
225 - College Career Readiness F268 20/21	1,000	-	-	-	-	-
227 - Chronic Absenteeism Implement F257 20/21	18,406	-	-	-	-	-
228 - Tap Grants School Facilities	64,474	-	-	-	-	-
229 - Measure 98 to F252 20/21	211,516	-	-	-	-	-
231 - ESSA D&SI Engagement Grant	6,759	31,804	121,432	121,432	121,432	121,432
232 - Title IV-A	-	2,748	11,184	11,173	11,173	11,173
241 - CES Auction Fund to F261 20/21	24,010	-	-	-	-	-
242 - Community Emergency Fund to F281 20/21	4,002	-	-	-	-	-
243 - CES Playground to F262 20/21	5,230	-	-	-	-	-
244 - CES Garden & Heritage Trail to F263 20/21	5,892	-	-	-	-	-
250 - Food Service to F299 20/21	380,121	-	-	-	-	-
251 - SIA	-	201,577	588,678	613,422	613,422	613,422
252 - HSS Measure 98	-	207,040	192,153	192,153	192,153	192,153
253 - City of Clatskanie Cares	-	52,177	-	-	-	-
254 - Rural Broadband	-	22,000	-	-	-	-
255 - State Misc Grants	-	9,333	60,958	149,031	149,031	149,031
257 - Chronic Absenteeism	-	6,659	-	-	-	-
258 - Summer Academic High School	-	10,835	15,166	32,390	32,390	32,390
259 - Summer Enrichment K8	-	-	121,597	79,537	79,537	79,537
260 - Student Body Elementary School	57,024	50,383	58,014	58,097	58,097	58,097
261 - CES Auction	-	23,018	26,769	24,853	24,853	24,853
262 - CES Playground	-	5,230	3,781	2,710	2,710	2,710
263 - CES Garden & Heritage Trail	-	5,892	5,999	1,000	1,000	1,000
265 - ASB Middle/High School Funds	86,921	66,599	63,565	70,000	70,000	70,000

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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Fund - Fund	\$	\$	\$	\$	\$	\$
266 - ASB Sports Funds	4,728	3,272	58,015	63,094	63,094	63,094
267 - Puzey Memorial Sports Fund	775	775	-	775	775	775
268 - College Career Readiness PGRM	-	13,531	6,993	-	-	-
270 - Transportation Equip/Rese	185,251	313,996	199,880	169,433	169,433	169,433
271 - Tap Grants School Facilities	-	-	-	25,000	25,000	25,000
280 - Strategic Investment Program Fund	855,196	947,714	745,570	963,243	963,243	963,243
281 - Community Emergency Fund	-	4,002	4,000	4,002	4,002	4,002
282 - Self Sustaining Fund	-	1,481	5,096	7,096	7,096	7,096
299 - Child Nutrition	-	365,182	446,315	424,761	424,761	424,761
Total Fund:	2,203,319	3,152,100	4,691,692	4,521,716	4,521,716	4,521,716
300 - Debt Service Funds						
300 - Debt Service Fund	738,785	752,091	698,248	695,800	695,800	695,800
310 - Debt Service LED Fund	63,316	55,385	59,937	61,937	61,937	61,937
Total Fund:	802,101	807,475	758,185	757,737	757,737	757,737
400 - Capital Projects Funds						
401 - M5-284 Capital Projects	-	-	16,236,228	13,050,000	13,050,000	13,050,000
440 - Capital Maintenance Fund	138,182	254,204	138,182	138,182	138,182	138,182
Total Fund:	138,182	254,204	16,374,410	13,188,182	13,188,182	13,188,182
700 - Trust and Agency Funds						
721 - Kleger Scholarship Fund	52,607	53,027	53,530	53,664	53,664	53,664
Total Fund:	52,607	53,027	53,530	53,664	53,664	53,664
Total Account Type	12,680,089	14,043,884	31,348,031	29,215,847	29,215,847	29,215,847
Expenditure						
100 - General Fund						
100 - General Fund	9,162,538	8,970,524	9,420,214	10,513,157	10,513,157	10,513,157
130 - Medicaid Admin Claim	24,851	9,638	50,000	181,391	181,391	181,391
Total Fund:	9,187,388	8,980,162	9,470,214	10,694,548	10,694,548	10,694,548
200 - Special Revenue Funds						
216 - ESSER III	-	880	1,144,957	910,486	910,486	910,486
217 - ESSER II	-	122,435	461,332	201,601	201,601	201,601
218 - Comprehensive Distance Learning	-	129,404	-	-	-	-
219 - ESSER	-	129,548	-	-	-	-
220 - Federal Misc Grants	15,388	46,506	15,501	40,138	40,138	40,138
221 - IDEA Grant	94,407	189,292	151,067	151,067	151,067	151,067
222 - Title I A Grant	157,350	155,976	154,584	176,201	176,201	176,201
223 - Title II A Grant	18,633	26,575	29,086	29,021	29,021	29,021
227 - Chronic Absenteeism Implement F257 20/21	18,399	-	-	-	-	-
228 - Tap Grants School Facilities	64,474	-	-	-	-	-
229 - Measure 98 to F252 20/21	136,347	-	-	-	-	-
231 - ESSA D&SI Engagement Grant	31,791	15,806	121,432	121,432	121,432	121,432

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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Fund - Fund	\$	\$	\$	\$	\$	\$
232 - Title IV-A	-	2,748	11,184	11,173	11,173	11,173
241 - CES Auction Fund to F261 20/21	992	-	-	-	-	-
250 - Food Service to F299 20/21	413,605	-	-	-	-	-
251 - SIA	-	201,577	588,678	613,422	613,422	613,422
252 - HSS Measure 98	-	207,040	192,153	192,153	192,153	192,153
253 - City of Clatskanie Cares	-	52,177	-	-	-	-
254 - Rural Broadband	-	22,000	-	-	-	-
255 - State Misc Grants	-	9,333	60,958	149,031	149,031	149,031
257 - Chronic Absenteeism	-	6,659	-	-	-	-
258 - Summer Academic High School	-	10,835	15,166	32,390	32,390	32,390
259 - Summer Enrichment K8	-	-	121,597	79,537	79,537	79,537
260 - Student Body Elementary School	31,994	24,367	58,014	58,097	58,097	58,097
261 - CES Auction	-	-	26,769	24,853	24,853	24,853
262 - CES Playground	-	1,449	3,781	2,710	2,710	2,710
263 - CES Garden & Heritage Trail	-	65	5,999	1,000	1,000	1,000
265 - ASB Middle/High School Funds	30,844	10,096	63,565	70,000	70,000	70,000
266 - ASB Sports Funds	4,372	1,365	58,015	63,094	63,094	63,094
267 - Puzey Memorial Sports Fund	-	-	-	775	775	775
268 - College Career Readiness PGRM	-	12,531	6,993	-	-	-
270 - Transportation Equip/Rese	153,352	266,648	199,880	169,433	169,433	169,433
271 - Tap Grants School Facilities	-	-	-	25,000	25,000	25,000
280 - Strategic Investment Program Fund	340,000	569,479	745,570	963,243	963,243	963,243
281 - Community Emergency Fund	-	-	4,000	4,002	4,002	4,002
282 - Self Sustaining Fund	-	-	5,096	7,096	7,096	7,096
299 - Child Nutrition	-	386,222	446,315	424,761	424,761	424,761
Total Fund:	1,511,947	2,601,012	4,691,692	4,521,716	4,521,716	4,521,716
300 - Debt Service Funds						
300 - Debt Service Fund	711,710	730,168	698,248	695,800	695,800	695,800
310 - Debt Service LED Fund	64,931	59,937	59,937	61,937	61,937	61,937
Total Fund:	776,642	790,104	758,185	757,737	757,737	757,737
400 - Capital Projects Funds						
401 - M5-284 Capital Projects	-	-	16,236,228	13,050,000	13,050,000	13,050,000
440 - Capital Maintenance Fund	-	-	138,182	138,182	138,182	138,182
Total Fund:	-	-	16,374,410	13,188,182	13,188,182	13,188,182
700 - Trust and Agency Funds						
721 - Kleger Scholarship Fund	-	-	53,530	53,664	53,664	53,664
Total Fund:	-	-	53,530	53,664	53,664	53,664
Total Account Type	11,475,977	12,371,279	31,348,031	29,215,847	29,215,847	29,215,847
Total Account Type	(1,204,112)	(1,672,605)	-	-	-	-

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.

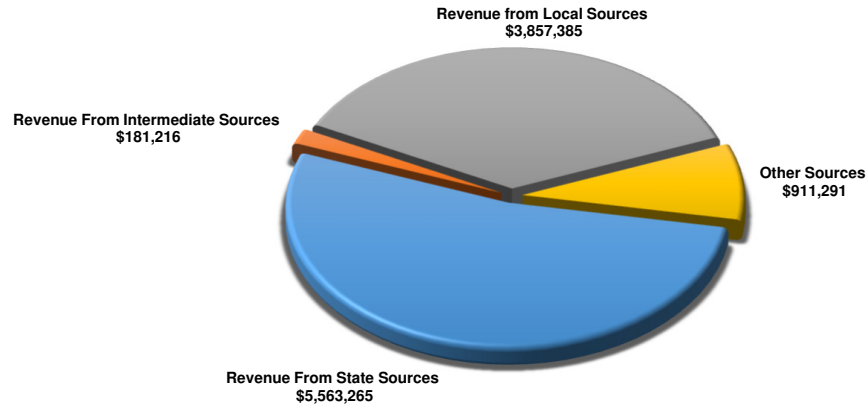
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General Fund Summary

Clatskanie School District
June 13, 2022

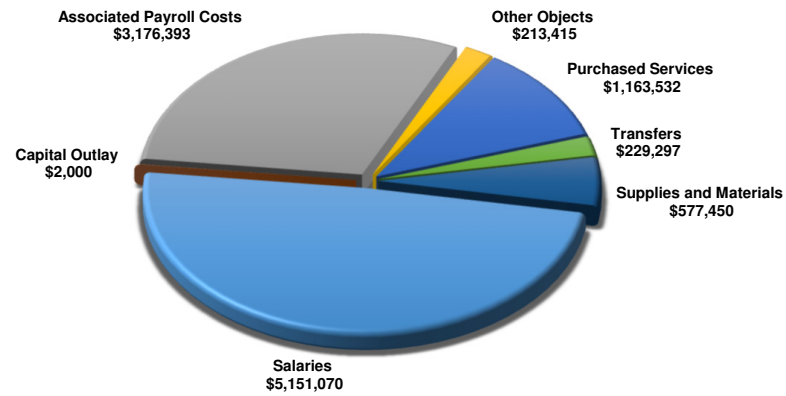
Resources

Total: \$10,513,157



Resources	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Object	\$	\$	\$ FTE	\$	\$	\$ FTE %	
1000 - Revenue from Local Sources	3,749,977	3,734,804	3,831,089	3,857,385	3,857,385	3,857,385	36.7%
2000 - Revenue From Intermediate Sources	85,034	66,232	31,000	181,216	181,216	181,216	1.7%
3000 - Revenue From State Sources	4,860,834	5,207,425	4,908,125	5,563,265	5,563,265	5,563,265	52.9%
4000 - Revenue From Federal Sources	11,490	-	-	-	-	-	
5000 - Other Sources	659,008	649,478	650,000	911,291	911,291	911,291	8.7%
Total Account Type	9,366,342	9,657,938	9,420,214	10,513,157	10,513,157	10,513,157	100%

Requirements Total: \$10,513,157



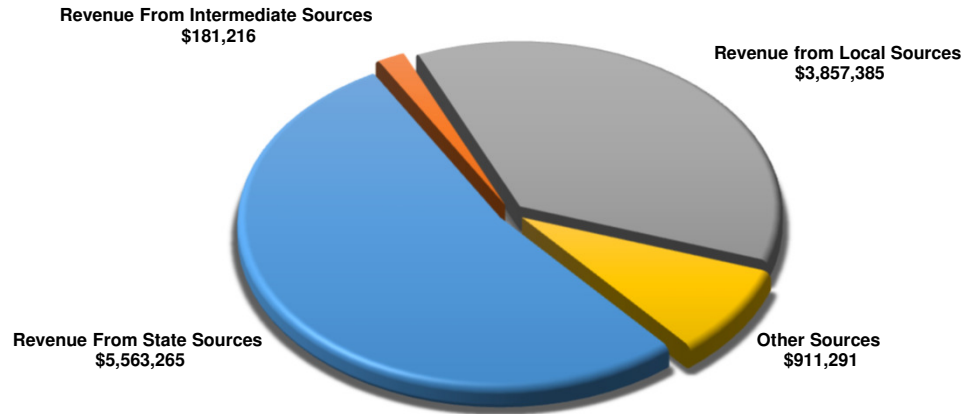
Requirements	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted		
Object	\$	\$	\$ FTE	\$	\$	\$ FTE %		
0100 - Salaries	4,692,552	4,644,564	4,972,340 97.34	5,148,477	5,151,070	5,151,070 92.66		49.0%
0200 - Associated Payroll Costs	3,176,780	3,108,672	3,070,861	3,175,431	3,176,393	3,176,393		30.2%
0300 - Purchased Services	717,425	770,340	881,165	1,167,087	1,163,532	1,163,532		11.1%
0400 - Supplies and Materials	285,613	192,252	254,711	577,450	577,450	577,450		5.5%
0500 - Capital Outlay	-	-	2,000	2,000	2,000	2,000		0.02%
0600 - Other Objects	175,168	179,697	188,215	213,415	213,415	213,415		2.0%
0700 - Transfers	115,000	75,000	50,922	229,297	229,297	229,297		2.2%
Total Account Type	9,162,538	8,970,524	9,420,214 97.34	10,513,157	10,513,157	10,513,157 92.66		100%

General Fund Revenue by Object

Clatskanie School District

June 13, 2022

Total \$10,513,157



Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$	\$	\$	\$
1000 - Revenue from Local Sources						
1111 - Current Year Taxes	3,395,509	3,458,184	3,628,545	3,765,785	3,765,785	3,765,785
1112 - Prior Year Taxes	122,913	109,469	-	-	-	-
1114 - Payments In Lieu of TAX	1,061	948	-	3,200	3,200	3,200
1190 - Penalties & Interest On Taxes	1,503	604	-	-	-	-
1400 - Transportation Fees	7,217	-	600	400	400	400
1411 - Transportation Fees	23,608	6,997	-	-	-	-
1412 - Undesignated	-	-	40	-	-	-
1510 - Interest On Investments	53,732	16,697	10,000	10,000	10,000	10,000
1710 - Admissions	10,482	-	5,000	8,500	8,500	8,500
1745 - User Fees	12,112	283	10,000	10,000	10,000	10,000
1910 - Rentals	10,000	5,000	-	-	-	-
1920 - Donations - Private Sources	-	6,225	-	-	-	-
1921 - Grants - Private Sources	6,000	-	2,000	2,000	2,000	2,000
1960 - Recovery of Py Expenditure	3,458	185	23,100	-	-	-
1961 - Recovery Current Yr Expenditures	15,404	98,064	585	-	-	-
1990 - Miscellaneous	86,979	18,222	26,275	20,000	20,000	20,000

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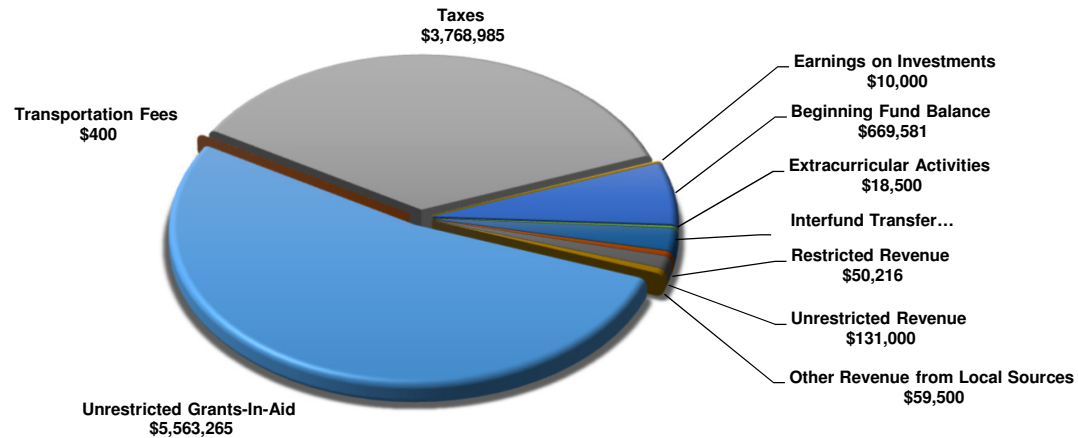
Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$	\$	\$	\$
1991 - IT Protection Plan	-	-	2,400	1,000	1,000	1,000
1993 - Medicaid Admin Claims	-	-	25,000	-	-	-
1994 - Medicaid FFS Reimbursement	-	7,142	26,444	26,444	26,444	26,444
1995 - E-Rate	-	6,784	71,100	10,056	10,056	10,056
Total Objects	3,749,977	3,734,804	3,831,089	3,857,385	3,857,385	3,857,385
<u>2000 - Revenue From Intermediate Sources</u>						
2101 - County School Funds	16,367	12,545	31,000	31,000	31,000	31,000
2102 - ESD Apportionment	46,000	-	-	100,000	100,000	100,000
2105 - Natural Gas, Oil & Mineral Receipts	18,115	-	-	-	-	-
2200 - Restricted Revenue	4,552	53,193	-	50,216	50,216	50,216
2800 - Revenue In Lieu of Taxes	-	495	-	-	-	-
Total Objects	85,034	66,232	31,000	181,216	181,216	181,216
<u>3000 - Revenue From State Sources</u>						
3101 - State School Fund	4,671,019	5,071,939	4,746,593	5,401,607	5,401,607	5,401,607
3103 - Common School Fund	65,918	70,832	74,740	76,658	76,658	76,658
3104 - State Managed County Timber	47,562	64,653	86,792	85,000	85,000	85,000
3299 - State Restricted Grants-In-Aid	76,335	-	-	-	-	-
Total Objects	4,860,834	5,207,425	4,908,125	5,563,265	5,563,265	5,563,265
<u>4000 - Revenue From Federal Sources</u>						
4500 - Restricted Federal Funds	11,490	-	-	-	-	-
Total Objects	11,490	-	-	-	-	-
<u>5000 - Other Sources</u>						
0000 - Undesignated	-	-	50,000	-	-	-
5200 - Interfund Transfer	340,000	445,673	200,000	241,710	241,710	241,710
5400 - Beginning Fund Balance	319,008	203,805	400,000	669,581	669,581	669,581
Total Objects	659,008	649,478	650,000	911,291	911,291	911,291
Total Objects	9,366,342	9,657,938	9,420,214	10,513,157	10,513,157	10,513,157

General Fund Revenue Object Summary

Clatskanie School District

June 13, 2022

Total \$10,513,157



General Fund Revenue Object Summary

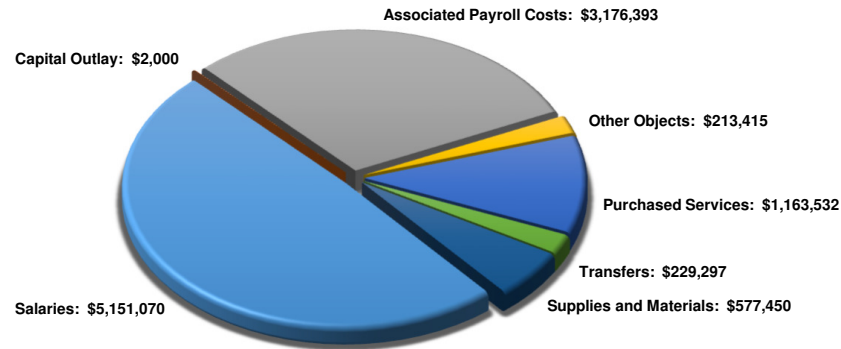
	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Object	\$	\$	\$	\$	\$	\$	%
0000 - Undesignated	-	-	50,000	-	-	-	
1100 - Taxes	3,520,986	3,569,205	3,628,545	3,768,985	3,768,985	3,768,985	35.9%
1400 - Transportation Fees	30,825	6,997	640	400	400	400	0.004%
1500 - Earnings on Investments	53,732	16,697	10,000	10,000	10,000	10,000	0.10%
1700 - Extracurricular Activities	22,594	283	15,000	18,500	18,500	18,500	0.2%
1900 - Other Revenue from Local Sources	121,841	141,622	176,904	59,500	59,500	59,500	0.6%
2100 - Unrestricted Revenue	80,482	12,545	31,000	131,000	131,000	131,000	1.2%
2200 - Restricted Revenue	4,552	53,193	-	50,216	50,216	50,216	0.5%
2800 - Revenue In Lieu of Taxes	-	495	-	-	-	-	
3100 - Unrestricted Grants-In-Aid	4,784,498	5,207,425	4,908,125	5,563,265	5,563,265	5,563,265	52.9%
3200 - Restricted Grants-In-Aid	76,335	-	-	-	-	-	
4500 - Restricted Federal Funds	11,490	-	-	-	-	-	
5200 - Interfund Transfer	340,000	445,673	200,000	241,710	241,710	241,710	2.3%
5400 - Beginning Fund Balance	319,008	203,805	400,000	669,581	669,581	669,581	6.4%
Total Objects	9,366,342	9,657,938	9,420,214	10,513,157	10,513,157	10,513,157	100%

General Fund Expense Summary

Clatskanie School District

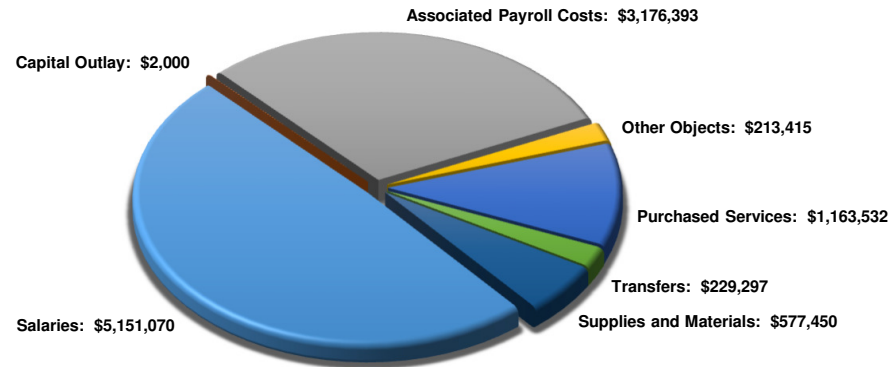
June 13, 2022

Total \$10,513,157



General Fund Expense Summary		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted		
Object	\$	\$	\$	FTE	\$	\$	\$	FTE	%
0100 - Salaries	4,692,552	4,644,564	4,972,340	97.34	5,148,477	5,151,070	5,151,070	92.66	49.0%
0200 - Associated Payroll Costs	3,176,780	3,108,672	3,070,861		3,175,431	3,176,393	3,176,393		30.2%
0300 - Purchased Services	717,425	770,340	881,165		1,167,087	1,163,532	1,163,532		11.1%
0400 - Supplies and Materials	285,613	192,252	254,711		577,450	577,450	577,450		5.5%
0500 - Capital Outlay	-	-	2,000		2,000	2,000	2,000		0.02%
0600 - Other Objects	175,168	179,697	188,215		213,415	213,415	213,415		2.0%
0700 - Transfers	115,000	75,000	50,922		229,297	229,297	229,297		2.2%
Total Objects	9,162,538	8,970,524	9,420,214	97.34	10,513,157	10,513,157	10,513,157	92.66	100%

General Fund Expenses By Object
 Clatskanie School District
 June 13, 2022
Total \$10,513,157



Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
	\$	\$	\$	FTE	\$	\$	\$	FTE
0100 - Salaries								
0111 - Certificated Salaries	2,396,614	2,346,945	2,349,916	35.00	2,411,984	2,411,984	2,411,984	34.00
0112 - Classified Salaries	1,285,242	1,340,983	1,423,137	50.71	1,525,243	1,525,243	1,525,243	48.42
0113 - Administrators	340,545	384,006	431,876	4.00	410,677	410,676	410,676	4.00
0114 - Managerial/Confidential C	155,802	172,214	370,970	7.62	393,053	393,053	393,053	6.24
0116 - Early Retirement Stipend	28,800	28,800	22,800		14,400	14,400	14,400	
0121 - Substitutes Certificated	73,383	43,255	44,300		56,400	56,400	56,400	
0122 - Substitute Classified Sal	78,959	50,440	36,450		47,500	47,500	47,500	
0123 - Temporary Certified Salar	13,806	6,115	-		-	-	-	
0124 - Temporary Classified Sala	11,434	-	-		-	-	-	
0130 - Additional Salary	178,599	147,988	131,307		118,133	120,727	120,727	
0131 - Overtime/Extra Time - Licensed	8,709	2,292	-		-	-	-	
0132 - Overtime/Extra Time - Classified	13,963	12,733	6,000		9,500	9,500	9,500	
0134 - Imputed Income	(1,804)	(5,206)	-		2,500	2,500	2,500	
0135 - GTL	60	(90)	-		-	-	-	
0139 - Opt Out Insurance	108,439	114,090	155,584		159,087	159,087	159,087	
Total Objects	4,692,552	4,644,564	4,972,340	97.34	5,148,477	5,151,070	5,151,070	92.66
0200 - Associated Payroll Costs								
0211 - Public Employees Retireme	1,202,753	1,228,475	1,179,502		1,247,429	1,248,129	1,248,129	
0212 - Public Employee Retiremen	35,150	40,238	48,795		49,280	49,280	49,280	
0219 - PERS Prior Year Adjustments	2,823	141	1,000		4,000	4,000	4,000	
0220 - Social Security	350,827	352,270	382,474		394,038	394,263	394,263	
0231 - Workers Compensaton	37,451	41,019	41,475		43,453	43,464	43,464	

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Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$	\$	\$ FTE
0232 - Unemployment Compensation	3,583	35,624	34,466	35,532	35,552	35,552
0233 - Paid Family Medical Leave	-	-	-	10,305	10,311	10,311
0240 - Contractual Employee Bene	1,436	1,484	1,000	1,100	1,100	1,100
0241 - Health Insurance	1,536,299	1,394,331	1,373,149	1,368,794	1,368,794	1,368,794
0243 - Physicals & Drug Testing	4,861	3,858	2,000	2,000	2,000	2,000
0244 - Fingerprinting	1,003	826	500	700	700	700
0245 - Tuition Reimbursement	594	10,406	6,500	18,800	18,800	18,800
Total Objects	3,176,780	3,108,672	3,070,861	3,175,431	3,176,393	3,176,393
0300 - Purchased Services						
0310 - Professional & Technical	185,173	331,714	304,965	483,831	483,831	483,831
0311 - Instruction Services	-	-	-	3,700	3,700	3,700
0312 - Instructional PGRMS Improvmnt SVCS	-	500	-	-	-	-
0318 - Prof Imp for Non Instr Staff	-	-	1,475	6,475	6,475	6,475
0320 - Property Services	-	1,853	-	-	-	-
0321 - Cleaning Services	1,718	2,784	2,000	2,300	2,300	2,300
0322 - Repairs & Maintenance Ser	39,763	97,132	35,472	46,800	46,800	46,800
0324 - Rentals	53,683	27,487	38,700	43,200	43,200	43,200
0325 - Electricity	98,735	92,381	107,000	129,000	129,000	129,000
0326 - Fuel	50,207	41,329	57,500	66,500	66,500	66,500
0327 - Water & Sewage	25,645	22,055	27,500	33,500	33,500	33,500
0328 - Garbage	26,117	18,175	30,500	33,100	33,100	33,100
0329 - Other Property Services	7,145	5,336	16,400	22,200	22,200	22,200
0340 - Travel	41,072	1,326	9,574	11,720	11,720	11,720
0342 - Conferences	-	-	300	800	800	800
0343 - Student Travel Out of District	28,949	12,984	14,206	21,193	21,193	21,193
0344 - Bus Driver Meals	-	-	1,480	1,780	1,780	1,780
0345 - Student Travel - Playoffs	-	-	1,400	6,000	6,000	6,000
0351 - Telephone	18,022	16,978	18,200	23,200	23,200	23,200
0352 - Data Communications	-	2,297	-	-	-	-
0353 - Postage	4,765	5,704	6,600	6,600	6,600	6,600
0354 - Advertising	767	1,240	1,600	3,200	3,200	3,200
0359 - Other Communication	15,435	13,031	25,000	25,000	25,000	25,000
0370 - Tuition	6,896	14,825	10,000	10,000	10,000	10,000
0374 - Other Tuition	-	50,124	60,000	60,000	60,000	60,000
0380 - Non-Instructional Prof & Tech	64,849	8,501	40,000	45,000	45,000	45,000
0381 - Audit Services	48,200	-	50,000	50,000	46,445	46,445
0382 - Legal Services	282	2,584	6,000	6,000	6,000	6,000
0388 - Election Services	-	-	2,000	2,000	2,000	2,000
0389 - Other Non-Instructional Prof & Tech	-	-	3,328	3,928	3,928	3,928
0390 - Other General Prof & Tech	-	-	9,965	20,060	20,060	20,060
Total Objects	717,425	770,340	881,165	1,167,087	1,163,532	1,163,532
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	180,917	134,300	152,111	169,290	169,290	169,290
0415 - Vehicle Fuel	47,099	36,114	40,200	95,200	95,200	95,200
0420 - Textbooks	7,295	2,354	6,400	247,360	247,360	247,360
0430 - Library Books	464	960	1,000	1,000	1,000	1,000

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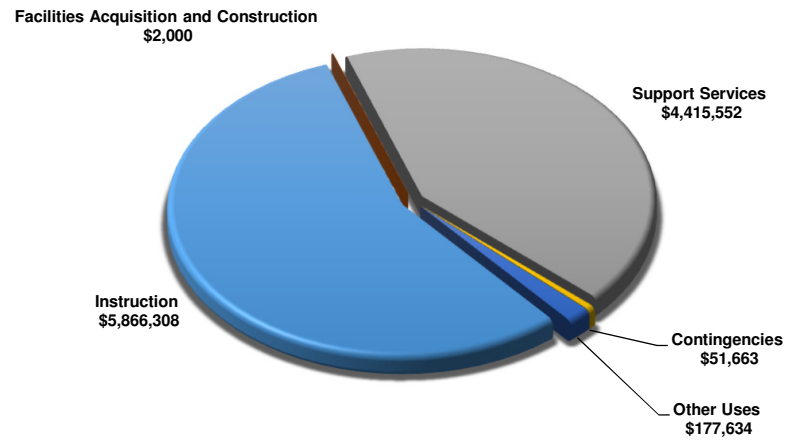
Major Object - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$	\$	\$ FTE
0440 - Periodicals	52	160	100	200	200	200
0460 - Nonconsumable Supplies	12,243	8,750	10,800	16,300	16,300	16,300
0470 - Computer Software	30,676	8,582	37,600	41,600	41,600	41,600
0480 - Computer Hardware	6,867	1,033	6,500	6,500	6,500	6,500
Total Objects	285,613	192,252	254,711	577,450	577,450	577,450
0500 - Capital Outlay						
0530 - Improvements Other Than Buildings	-	-	2,000	2,000	2,000	2,000
Total Objects	-	-	2,000	2,000	2,000	2,000
0600 - Other Objects						
0640 - Dues & Fees	67,633	54,853	36,215	35,915	35,915	35,915
0650 - Insurance & Judgments	107,535	124,844	152,000	167,000	167,000	167,000
0670 - Taxes & Licenses	-	-	-	500	500	500
0691 - Grant Indirect (Medicaid State Match)	-	-	-	10,000	10,000	10,000
Total Objects	175,168	179,697	188,215	213,415	213,415	213,415
0700 - Transfers						
0710 - Fund Modifications	115,000	75,000	50,922	51,663	51,663	51,663
0711 - Transfer to Food Service	-	-	-	65,000	65,000	65,000
0716 - Transfer to LED Debt Fund	-	-	-	65,000	65,000	65,000
0717 - Transfer to Bus Replaceme	-	-	-	47,634	47,634	47,634
Total Objects	115,000	75,000	50,922	229,297	229,297	229,297
Total Objects	9,162,538	8,970,524	9,420,214	10,513,157	10,513,157	10,513,157
			97.34			92.66

General Fund Function Summary

Clatskanie School District

June 13, 2022

Total \$10,513,157



General Fund Function Summary		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted		
Function	\$	\$	\$	FTE	\$	\$	\$	FTE	
1000 - Instruction	5,397,848	5,160,205	5,287,071	59.95	5,862,391	5,866,308	5,866,308	58.63	
2000 - Support Services	3,649,689	3,735,320	4,080,221	37.39	4,419,469	4,415,552	4,415,552	34.03	
4000 - Facilities Acquisition and Construction	-	-	2,000		2,000	2,000	2,000		
5000 - Other Uses	115,000	75,000	-		177,634	177,634	177,634		
6000 - Contingencies	-	-	50,922		51,663	51,663	51,663		
Total Functions	9,162,538	8,970,524	9,420,214	97.34	10,513,157	10,513,157	10,513,157	92.66	

General Fund Function by Major Function
Clatskanie School District
 June 13, 2022
Total \$10,513,157

Major Function - Function	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
	\$	\$	\$	FTE	\$	\$	\$	FTE
1000 - Instruction								
1111 - Elementary, K-6	1,928,956	1,665,861	1,720,986	15.75	2,041,306	2,041,306	2,041,306	16.75
1121 - Middle/Junior High Program	320,698	353,580	547,619	5.50	622,255	622,255	622,255	5.00
1122 - Middle/JR HS Extracurricular	17,373	10,308	7,827		11,016	11,016	11,016	
1131 - High School Programs	1,281,673	1,307,783	1,219,030	10.00	1,325,207	1,325,207	1,325,207	10.50
1132 - High School Extracurricular	226,687	138,060	151,369		176,469	176,469	176,469	
1133 - High School Other Programs	-	3,895	-		4,994	4,994	4,994	
1210 - Talented & Gifted Students	-	54	2,300		2,300	2,300	2,300	
1220 - Classrms for Disabled Students	796,538	629,868	585,585	11.51	580,356	580,356	580,356	10.34
1225 - Out of District Programs	-	50,124	60,000		60,000	60,000	60,000	
1240 - Programs for Emotionally	-	(1,475)	99,534	1.75	104,589	104,589	104,589	1.75
1250 - Resource Rooms	757,747	882,806	858,291	14.84	904,863	904,863	904,863	13.84
1272 - Title 1	41,112	133	24,430	0.60	19,036	19,036	19,036	0.44
1280 - Alternative Education	6,896	14,825	10,000		10,000	10,000	10,000	
1291 - English 2ND Language Prog	334	-	100		-	3,917	3,917	
1299 - Other Programs	-	104,173	-		-	-	-	
1410 - Summer School/Grade School	19,836	209	-		-	-	-	
Total Functions	5,397,848	5,160,205	5,287,071	59.95	5,862,391	5,866,308	5,866,308	58.63
2000 - Support Services								
2110 - Attendance & Social Work SVCS	-	262	-		-	-	-	
2120 - Guidance Service	-	722	-		-	-	-	
2122 - Counseling Services	96,363	107,438	111,026	1.00	116,368	116,368	116,368	1.00
2130 - Health Services	1,280	-	-		103,298	103,298	103,298	
2134 - Nurse Services	74,536	79,390	57,856	0.50	59,337	59,337	59,337	0.50
2139 - Other Health Services	762	-	-		-	-	-	
2140 - Psychological Services	109,287	80,340	90,000		147,568	147,568	147,568	
2150 - Speech Pathology	45,028	165,394	147,500		155,500	155,500	155,500	
2190 - Service Direction/Student	155,572	246,264	272,450	2.44	185,071	84,529	84,529	0.72
2220 - Library/Media	112,157	113,470	108,539	2.00	114,304	114,304	114,304	2.00
2240 - Instructional Staff Devel	1,092	11,911	7,554		17,570	17,570	17,570	
2310 - Board of Education Services	144,229	114,037	196,550		211,550	207,995	207,995	
2320 - Executive Administrative	-	11,520	5,000		5,000	5,000	5,000	
2321 - Office of Superintendent	166,117	269,240	266,451	1.66	178,783	278,963	278,963	1.58
2410 - Office of Principal Services	642,989	575,697	616,794	6.06	682,146	682,146	682,146	6.06
2520 - Fiscal Services	264,598	235,775	421,988	3.52	430,581	430,581	430,581	2.94
2524 - Payroll Services	2,866	353	1,050		4,050	4,050	4,050	
2542 - Care & Upkeep of Building	555,855	513,328	606,243	4.58	680,870	680,870	680,870	4.08
2543 - Care & Upkeep of Grounds	58,741	71,456	129,487	2.00	115,758	115,758	115,758	1.50
2544 - District-Wide Maintenance	94,920	113,608	45,821		57,200	57,200	57,200	
2546 - Security Services	-	-	9,900		13,700	13,700	13,700	
2551 - Transportation Direction	136,327	143,367	146,377	1.00	153,849	153,849	153,849	1.00
2552 - Vehicle Operation Service	825,935	735,548	682,330	11.63	837,726	837,726	837,726	11.66
2559 - Other Trans SVCS	-	348	-		-	-	-	

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Major Function - Function	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
	\$	\$	\$	FTE	\$	\$	\$	FTE
2640 - Personnel Services	17,180	8,389	7,600		13,000	13,000	13,000	
2642 - Recruitment & Placement SVCS	-	-	2,000		4,500	4,500	4,500	
2660 - Technology Services	108,768	96,909	110,925	1.00	113,138	113,138	113,138	1.00
2690 - Other Support Services -	104	199	-		-	-	-	
2700 - Supplemental Retirement	34,984	40,355	36,780		18,602	18,602	18,602	
Total Functions	3,649,689	3,735,320	4,080,221	37.39	4,419,469	4,415,552	4,415,552	34.03
<u>4000 - Facilities Acquisition and Construction</u>								
4150 - BLDG Acquisition/Construc	-	-	2,000		2,000	2,000	2,000	
Total Functions	-	-	2,000		2,000	2,000	2,000	
<u>5000 - Other Uses</u>								
5200 - Interfund Transfers	115,000	75,000	-		177,634	177,634	177,634	
Total Functions	115,000	75,000	-		177,634	177,634	177,634	
<u>6000 - Contingencies</u>								
6110 - Operating Contingency	-	-	50,922		51,663	51,663	51,663	
Total Functions	-	-	50,922		51,663	51,663	51,663	
Total Functions	9,162,538	8,970,524	9,420,214	97.34	10,513,157	10,513,157	10,513,157	92.66

General Fund Object by Major Function
Clatskanie School District
 June 13, 2022
Total \$10,513,157

Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
	\$	\$	\$	FTE	\$	\$	\$	FTE
1000 - Instruction								
0110 - Regular Salaries	2,773,544	2,758,574	2,864,523	59.95	3,030,748	3,030,748	3,030,748	58.63
0120 - Nonpermanent Salaries	136,393	67,438	54,850		76,500	76,500	76,500	
0130 - Additional Salaries	195,747	186,663	196,141		174,437	177,391	177,391	
0210 - Public Employees Retirement System	783,075	793,652	745,181		787,994	788,695	788,695	
0220 - Social Security	234,218	228,506	238,680		251,199	251,425	251,425	
0230 - Other Required Payroll Costs.	16,882	41,229	35,201		43,705	43,741	43,741	
0241 - Health Insurance	1,013,318	902,385	915,974		957,017	957,017	957,017	
0310 - Instructional, Professional and Technical Services	-	-	15		13,715	13,715	13,715	
0320 - Property Services	51,888	29,877	41,472		48,300	48,300	48,300	
0340 - Travel	57,807	13,447	19,986		31,873	31,873	31,873	
0350 - Communication	-	16	-		-	-	-	
0370 - Tuition	6,896	64,949	70,000		70,000	70,000	70,000	
0380 - Non-instructional Professional and Technical Services	-	-	2,128		2,628	2,628	2,628	
0390 - Other General Professional and Technological Services	-	-	9,965		20,060	20,060	20,060	
0410 - Consumable Supplies & Mat	63,345	43,302	47,090		51,390	51,390	51,390	
0415 - Vehicle Fuel	-	-	200		200	200	200	
0420 - Textbooks	7,295	2,354	6,400		247,360	247,360	247,360	
0440 - Periodicals	-	50	-		-	-	-	
0460 - Nonconsumable Supplies	3,247	-	3,900		9,400	9,400	9,400	
0470 - Computer Software	12,394	(78)	19,100		22,100	22,100	22,100	
0480 - Computer Hardware	1,756	0	-		-	-	-	
0640 - Dues & Fees	40,044	27,842	16,265		13,765	13,765	13,765	
0691 - Grant Indirect (Medicaid State Match)	-	-	-		10,000	10,000	10,000	
Total Functions	5,397,848	5,160,205	5,287,071	59.95	5,862,391	5,866,308	5,866,308	58.63
2000 - Support Services								
0110 - Regular Salaries	1,433,460	1,514,374	1,734,176	37.39	1,724,609	1,724,608	1,724,608	34.03
0120 - Nonpermanent Salaries	41,189	32,371	25,900		27,400	27,400	27,400	
0130 - Additional Salaries	112,220	85,143	96,750		114,783	114,423	114,423	
0210 - Public Employees Retirement System	457,650	475,203	484,116		512,715	512,714	512,714	
0220 - Social Security	116,610	123,764	143,794		142,839	142,838	142,838	
0230 - Other Required Payroll Costs.	24,151	35,414	40,740		45,585	45,586	45,586	
0240 - Contractual Employee Bene	1,436	1,484	1,000		1,100	1,100	1,100	
0241 - Health Insurance	522,982	491,946	457,175		411,777	411,777	411,777	
0243 - Physicals & Drug Testing	4,861	3,858	2,000		2,000	2,000	2,000	
0244 - Fingerprinting	1,003	826	500		700	700	700	
0245 - Tuition Reimbursement	594	10,406	6,500		18,800	18,800	18,800	
0310 - Instructional, Professional and Technical Services	185,173	332,214	306,425		480,291	480,291	480,291	
0320 - Property Services	251,127	278,654	273,600		328,300	328,300	328,300	
0340 - Travel	12,214	864	6,974		9,620	9,620	9,620	
0350 - Communication	38,989	39,235	51,400		58,000	58,000	58,000	
0380 - Non-instructional Professional and Technical Services	113,331	11,085	99,200		104,300	100,745	100,745	
0410 - Consumable Supplies & Mat	117,571	90,998	105,021		117,900	117,900	117,900	

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Function - Object	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
	\$	\$	\$	FTE	\$	\$	\$	FTE
0415 - Vehicle Fuel	47,099	36,114	40,000		95,000	95,000	95,000	
0430 - Library Books	464	960	1,000		1,000	1,000	1,000	
0440 - Periodicals	52	110	100		200	200	200	
0460 - Nonconsumable Supplies	8,996	8,750	6,900		6,900	6,900	6,900	
0470 - Computer Software	18,282	8,660	18,500		19,500	19,500	19,500	
0480 - Computer Hardware	5,111	1,033	6,500		6,500	6,500	6,500	
0640 - Dues & Fees	27,589	27,011	19,950		22,150	22,150	22,150	
0650 - Insurance and Judgments	107,535	124,844	152,000		167,000	167,000	167,000	
0670 - Taxes & Licenses	-	-	-		500	500	500	
Total Functions	3,649,689	3,735,320	4,080,221	37.39	4,419,469	4,415,552	4,415,552	34.03
4000 - Facilities Acquisition and Construction								
0530 - Improvements Other Than Buildings	-	-	2,000		2,000	2,000	2,000	
Total Functions	-	-	2,000		2,000	2,000	2,000	
5000 - Other Uses								
0710 - Fund Modifications	115,000	75,000	-		-	-	-	
0711 - Transfer to Food Service	-	-	-		65,000	65,000	65,000	
0716 - Transfer to LED Debt Fund	-	-	-		65,000	65,000	65,000	
0717 - Transfer to Bus Replaceme	-	-	-		47,634	47,634	47,634	
Total Functions	115,000	75,000	-		177,634	177,634	177,634	
6000 - Contingencies								
0710 - Fund Modifications	-	-	50,922		51,663	51,663	51,663	
Total Functions	-	-	50,922		51,663	51,663	51,663	
Total Functions	9,162,538	8,970,524	9,420,214	97.34	10,513,157	10,513,157	10,513,157	92.66

General Fund Expenditures by Function

Clatskanie School District

June 13, 2022

Total \$10,513,157

Elementary, K-6

Total: \$2,041,306

Elementary, K-6: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. (Effective 7/1/11)

1111 - Elementary, K-6	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	\$	\$	FTE
0100 - Salaries								
0110 - Regular Salaries	1,095,155	985,131	990,535	15.75	1,056,990	1,056,990	1,056,990	16.75
0120 - Nonpermanent Salaries	33,554	14,356	26,000		31,000	31,000	31,000	
0130 - Additional Salaries	32,269	37,011	22,173		11,273	11,273	11,273	
Total Object:	1,160,979	1,036,498	1,038,708	15.75	1,099,263	1,099,263	1,099,263	16.75
0200 - Associated Payroll Costs								
0210 - Public Employees Retirement System	295,519	279,855	255,514		268,456	268,456	268,456	
0220 - Social Security	88,518	79,799	79,460		84,098	84,098	84,098	
0230 - Other Required Payroll Costs.	5,872	14,260	10,942		13,767	13,767	13,767	
0241 - Health Insurance	314,280	225,266	284,112		328,698	328,698	328,698	
Total Object:	704,189	599,180	630,028		695,019	695,019	695,019	
0300 - Purchased Services								
0320 - Property Services	21,352	13,560	20,000		23,000	23,000	23,000	
0340 - Travel	6,265	-	-		-	-	-	
Total Object:	27,617	13,560	20,000		23,000	23,000	23,000	
0400 - Supplies and Materials								
0410 - Consumable Supplies & Mat	14,756	14,297	12,000		12,000	12,000	12,000	
0420 - Textbooks	4,018	2,354	750		186,024	186,024	186,024	
0440 - Periodicals	-	50	-		-	-	-	
0460 - Nonconsumable Supplies	3,247	-	500		6,000	6,000	6,000	
0470 - Computer Software	12,394	(78)	19,000		20,000	20,000	20,000	
0480 - Computer Hardware	1,756	0	-		-	-	-	
Total Object:	36,171	16,622	32,250		224,024	224,024	224,024	
Total Functions	1,928,956	1,665,861	1,720,986	15.75	2,041,306	2,041,306	2,041,306	16.75

Middle/Junior High Program

Total: \$622,255

Middle/Junior High Program: 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. Area of responsibility codes are required with this function.

1121 - Middle/Junior High Program	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	\$	\$	FTE
<u>0100 - Salaries</u>								
0110 - Regular Salaries	187,977	212,925	327,728	5.50	376,912	376,912	376,912	5.00
0120 - Nonpermanent Salaries	233	2,578	2,500		5,000	5,000	5,000	
0130 - Additional Salaries	5,527	4,589	8,760		6,480	6,480	6,480	
Total Object:	193,737	220,092	338,988	5.50	388,392	388,392	388,392	5.00
<u>0200 - Associated Payroll Costs</u>								
0210 - Public Employees Retirement System	43,069	58,257	80,068		92,151	92,151	92,151	
0220 - Social Security	14,780	16,769	25,934		29,713	29,713	29,713	
0230 - Other Required Payroll Costs.	973	2,957	3,520		4,838	4,838	4,838	
0241 - Health Insurance	52,186	52,712	89,459		78,291	78,291	78,291	
Total Object:	111,008	130,696	198,981		204,993	204,993	204,993	
<u>0300 - Purchased Services</u>								
0320 - Property Services	8,987	905	4,000		4,000	4,000	4,000	
0340 - Travel	165	-	-		-	-	-	
Total Object:	9,152	905	4,000		4,000	4,000	4,000	
<u>0400 - Supplies and Materials</u>								
0410 - Consumable Supplies & Mat	404	592	1,650		2,150	2,150	2,150	
0420 - Textbooks	-	-	4,000		22,720	22,720	22,720	
Total Object:	404	592	5,650		24,870	24,870	24,870	
<u>0600 - Other Objects</u>								
0640 - Dues & Fees	6,396	1,295	-		-	-	-	
Total Object:	6,396	1,295	-		-	-	-	
Total Functions	320,698	353,580	547,619	5.50	622,255	622,255	622,255	5.00

Middle/JR HS Extracurricular

Total: \$11,016

Middle/JR HS 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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0120 - Nonpermanent Salaries	800	30	-	-	-	-
0130 - Additional Salaries	8,183	5,921	4,800	5,450	5,450	5,450
Total Object:	8,983	5,951	4,800	5,450	5,450	5,450
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	537	869	1,107	1,176	1,176	1,176
0220 - Social Security	681	455	366	416	416	416
0230 - Other Required Payroll Costs.	51	35	54	74	74	74
0241 - Health Insurance	-	245	-	-	-	-
Total Object:	1,269	1,604	1,527	1,666	1,666	1,666
0300 - Purchased Services						
0340 - Travel	4,776	-	800	800	800	800
0390 - Other General Professional and Technological Services	-	-	700	3,100	3,100	3,100
Total Object:	4,776	-	1,500	3,900	3,900	3,900
0600 - Other Objects						
0640 - Dues & Fees	2,345	2,752	-	-	-	-
Total Object:	2,345	2,752	-	-	-	-
Total Functions	17,373	10,308	7,827	11,016	11,016	11,016

High School Programs

Total: \$1,325,207

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

1131 - High School Programs	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	720,992	760,842	729,246 10.00	792,259	792,259	792,259 10.50
0120 - Nonpermanent Salaries	36,151	17,382	12,100	14,500	14,500	14,500
0130 - Additional Salaries	26,000	23,729	26,319	18,676	18,676	18,676
Total Object:	783,143	801,953	767,665 10.00	825,435	825,435	825,435 10.50

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1131 - High School Programs	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$	FTE
0200 - Associated Payroll Costs							
0210 - Public Employees Retirement System	207,782	212,655	186,527	199,446	199,446	199,446	
0220 - Social Security	59,762	61,015	58,729	63,148	63,148	63,148	
0230 - Other Required Payroll Costs.	3,956	10,656	8,048	10,301	10,301	10,301	
0241 - Health Insurance	189,130	197,144	168,061	157,711	157,711	157,711	
Total Object:	460,630	481,470	421,365	430,606	430,606	430,606	
0300 - Purchased Services							
0320 - Property Services	14,020	7,087	11,000	12,000	12,000	12,000	
0340 - Travel	925	149	100	100	100	100	
0350 - Communication	-	16	-	-	-	-	
0380 - Non-instructional Professional and Technical Services	-	-	1,000	1,000	1,000	1,000	
Total Object:	14,945	7,252	12,100	13,100	13,100	13,100	
0400 - Supplies and Materials							
0410 - Consumable Supplies & Mat	11,141	15,748	14,800	16,000	16,000	16,000	
0415 - Vehicle Fuel	-	-	200	200	200	200	
0420 - Textbooks	3,278	-	1,650	38,616	38,616	38,616	
0460 - Nonconsumable Supplies	-	-	1,000	1,000	1,000	1,000	
Total Object:	14,418	15,748	17,650	55,816	55,816	55,816	
0600 - Other Objects							
0640 - Dues & Fees	8,537	1,360	250	250	250	250	
Total Object:	8,537	1,360	250	250	250	250	
Total Functions	1,281,673	1,307,783	1,219,030 10.00	1,325,207	1,325,207	1,325,207	10.50

High School Extracurricular

Total: \$176,469

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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$	FTE
0100 - Salaries							
0110 - Regular Salaries	28,791	-	-	-	-	-	
0120 - Nonpermanent Salaries	13,006	6,085	-	-	-	-	
0130 - Additional Salaries	63,673	68,226	73,800	68,884	68,884	68,884	
Total Object:	105,470	74,311	73,800	68,884	68,884	68,884	

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1132 - High School Extracurricular	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	19,578	12,383	14,083	10,306	10,306	10,306
0220 - Social Security	7,863	5,670	5,945	5,273	5,273	5,273
0230 - Other Required Payroll Costs.	529	475	970	1,025	1,025	1,025
0241 - Health Insurance	10,912	1,219	-	-	-	-
Total Object:	38,882	19,746	20,998	16,604	16,604	16,604
0300 - Purchased Services						
0310 - Instructional, Professional and Technical Services	-	-	15	10,015	10,015	10,015
0320 - Property Services	7,529	8,325	6,472	9,300	9,300	9,300
0340 - Travel	37,722	12,984	18,786	30,673	30,673	30,673
0380 - Non-instructional Professional and Technical Services	-	-	1,128	1,628	1,628	1,628
0390 - Other General Professional and Technological Services	-	-	9,265	16,960	16,960	16,960
Total Object:	45,251	21,309	35,666	68,576	68,576	68,576
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	17,931	6,234	10,990	12,990	12,990	12,990
Total Object:	17,931	6,234	10,990	12,990	12,990	12,990
0600 - Other Objects						
0640 - Dues & Fees	19,153	16,459	9,915	9,415	9,415	9,415
Total Object:	19,153	16,459	9,915	9,415	9,415	9,415
Total Functions	226,687	138,060	151,369	176,469	176,469	176,469

High School Other Programs

Total: \$4,994

1133 - High School Other Programs	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0130 - Additional Salaries	-	1,850	-	3,740	3,740	3,740
Total Object:	-	1,850	-	3,740	3,740	3,740
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	-	1,896	-	905	905	905
0220 - Social Security	-	141	-	286	286	286
0230 - Other Required Payroll Costs.	-	9	-	63	63	63
Total Object:	-	2,045	-	1,254	1,254	1,254
Total Functions	-	3,895	-	4,994	4,994	4,994

Talented & Gifted Students

Total: \$2,300

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

1210 - Talented & Gifted Students	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	-	54	2,300	2,300	2,300	2,300
<i>Total Object:</i>	-	54	2,300	2,300	2,300	2,300
<i>Total Functions</i>	-	54	2,300	2,300	2,300	2,300

Classrms for Disabled Students

Total: \$580,356

Classrms for Disabled Students: Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

1220 - Classrms for Disabled Students	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	385,181	306,024	312,734 11.51	279,222	279,222	279,222 10.34
0120 - Nonpermanent Salaries	29,775	17,503	9,500	18,100	18,100	18,100
0130 - Additional Salaries	18,268	20,530	36,113	35,848	35,848	35,848
<i>Total Object:</i>	433,225	344,056	358,347 11.51	333,170	333,170	333,170 10.34
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	109,520	94,537	78,621	80,742	80,742	80,742
0220 - Social Security	32,056	25,116	27,415	25,509	25,509	25,509
0230 - Other Required Payroll Costs.	3,219	5,352	3,771	4,228	4,228	4,228
0241 - Health Insurance	214,261	154,617	112,531	130,507	130,507	130,507
<i>Total Object:</i>	359,055	279,622	222,338	240,986	240,986	240,986
0300 - Purchased Services						
0310 - Instructional, Professional and Technical Services	-	-	-	600	600	600
0340 - Travel	465	314	300	300	300	300
<i>Total Object:</i>	465	314	300	900	900	900
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	3,794	4,194	1,500	2,200	2,200	2,200
0460 - Nonconsumable Supplies	-	-	2,400	2,400	2,400	2,400
0470 - Computer Software	-	-	100	100	100	100
<i>Total Object:</i>	3,794	4,194	4,000	4,700	4,700	4,700

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1220 - Classrms for Disabled Students

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0600 - Other Objects						
0640 - Dues & Fees	-	1,682	600	600	600	600
<i>Total Object:</i>	-	1,682	600	600	600	600
<i>Total Functions</i>	796,538	629,868	585,585 11.51	580,356	580,356	580,356 10.34

Out of District Programs
Total: \$60,000

1225 - Out of District Programs

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0300 - Purchased Services						
0370 - Tuition	-	50,124	60,000	60,000	60,000	60,000
<i>Total Object:</i>	-	50,124	60,000	60,000	60,000	60,000
<i>Total Functions</i>	-	50,124	60,000	60,000	60,000	60,000

Programs for Emotionally
Total: \$104,589

Programs for Emotionally: Special learning experiences for students identified as having emotional problems that require special services.

1240 - Programs for Emotionally

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	-	(278)	46,512 1.75	48,704	48,704	48,704 1.75
0120 - Nonpermanent Salaries	-	-	250	800	800	800
0130 - Additional Salaries	-	(540)	300	1,250	1,250	1,250
<i>Total Object:</i>	-	(818)	47,062 1.75	50,754	50,754	50,754 1.75
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	-	(491)	11,160	12,074	12,074	12,074
0220 - Social Security	-	(167)	3,601	3,882	3,882	3,882
0230 - Other Required Payroll Costs.	-	-	1,421	1,589	1,589	1,589
0241 - Health Insurance	-	-	36,290	36,290	36,290	36,290
<i>Total Object:</i>	-	(657)	52,472	53,835	53,835	53,835
<i>Total Functions</i>	-	(1,475)	99,534 1.75	104,589	104,589	104,589 1.75

Resource Rooms

Total: \$904,863

Resource Rooms: Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

1250 - Resource Rooms		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	\$	\$ FTE
0100 - Salaries							
0110 - Regular Salaries	346,272	423,632	444,128	14.84	466,058	466,058	466,058 13.84
0120 - Nonpermanent Salaries	22,769	9,410	4,500		7,100	7,100	7,100
0130 - Additional Salaries	26,577	25,033	19,988		20,001	20,001	20,001
Total Object:	395,617	458,075	468,616	14.84	493,159	493,159	493,159 13.84
0200 - Associated Payroll Costs							
0210 - Public Employees Retirement System	100,606	125,456	113,943		119,551	119,551	119,551
0220 - Social Security	28,693	34,304	35,889		37,846	37,846	37,846
0230 - Other Required Payroll Costs.	2,083	6,528	6,293		7,653	7,653	7,653
0241 - Health Insurance	223,933	252,311	225,500		225,504	225,504	225,504
Total Object:	355,315	418,598	381,625		390,554	390,554	390,554
0300 - Purchased Services							
0310 - Instructional, Professional and Technical Services	-	-	-		3,100	3,100	3,100
0340 - Travel	300	-	-		-	-	-
Total Object:	300	-	-		3,100	3,100	3,100
0400 - Supplies and Materials							
0410 - Consumable Supplies & Mat	2,902	1,840	2,550		2,550	2,550	2,550
0470 - Computer Software	-	-	-		2,000	2,000	2,000
Total Object:	2,902	1,840	2,550		4,550	4,550	4,550
0600 - Other Objects							
0640 - Dues & Fees	3,612	4,294	5,500		3,500	3,500	3,500
0691 - Grant Indirect (Medicaid State Match)	-	-	-		10,000	10,000	10,000
Total Object:	3,612	4,294	5,500		13,500	13,500	13,500
Total Functions	757,747	882,806	858,291	14.84	904,863	904,863	904,863 13.84

Title 1
Total: \$19,036

Title 1: Record Title I instructional activities here.

1272 - Title 1	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	\$	\$	FTE
0100 - Salaries								
0110 - Regular Salaries	9,176	-	13,640	0.60	10,603	10,603	10,603	0.44
0130 - Additional Salaries	342	-	3,888		2,835	2,835	2,835	
Total Object:	9,518	-	17,528	0.60	13,438	13,438	13,438	0.44
0200 - Associated Payroll Costs								
0210 - Public Employees Retirement System	2,767	-	4,158		3,187	3,187	3,187	
0220 - Social Security	720	-	1,341		1,028	1,028	1,028	
0230 - Other Required Payroll Costs.	46	-	182		167	167	167	
0241 - Health Insurance	8,584	-	21		16	16	16	
Total Object:	12,117	-	5,702		4,398	4,398	4,398	
0300 - Purchased Services								
0340 - Travel	7,060	-	-		-	-	-	
Total Object:	7,060	-	-		-	-	-	
0400 - Supplies and Materials								
0410 - Consumable Supplies & Mat	12,417	133	1,200		1,200	1,200	1,200	
Total Object:	12,417	133	1,200		1,200	1,200	1,200	
Total Functions	41,112	133	24,430	0.60	19,036	19,036	19,036	0.44

Alternative Education
Total: \$10,000

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. On-line curriculums would be coded here.

1280 - Alternative Education	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	\$	\$	FTE
0300 - Purchased Services								
0370 - Tuition	6,896	14,825	10,000		10,000	10,000	10,000	
Total Object:	6,896	14,825	10,000		10,000	10,000	10,000	
Total Functions	6,896	14,825	10,000		10,000	10,000	10,000	

English 2ND Language Prog
Total: \$3,917

English 2ND Language Prog: Instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable. (For additional guidance, see Appendix E.)

1291 - English 2ND Language Prog	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0120 - Nonpermanent Salaries	105	-	-	-	-	-
0130 - Additional Salaries	81	-	-	-	2,954	2,954
Total Object:	186	-	-	-	2,954	2,954
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	-	-	-	-	701	701
0220 - Social Security	10	-	-	-	226	226
0230 - Other Required Payroll Costs.	1	-	-	-	36	36
0241 - Health Insurance	8	-	-	-	-	-
Total Object:	18	-	-	-	963	963
0300 - Purchased Services						
0340 - Travel	130	-	-	-	-	-
Total Object:	130	-	-	-	-	-
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	-	-	100	-	-	-
Total Object:	-	-	100	-	-	-
Total Functions	334	-	100	-	3,917	3,917

Other Programs

Other Programs: Do not use 1299 for children with IEPs.

1299 - Other Programs	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	-	70,298	-	-	-	-
0120 - Nonpermanent Salaries	-	95	-	-	-	-
0130 - Additional Salaries	-	313	-	-	-	-
Total Object:	-	70,706	-	-	-	-

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1299 - Other Programs	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	-	8,233	-	-	-	-
0220 - Social Security	-	5,405	-	-	-	-
0230 - Other Required Payroll Costs.	-	957	-	-	-	-
0241 - Health Insurance	-	18,872	-	-	-	-
<i>Total Object:</i>	-	33,467	-	-	-	-
<i>Total Functions</i>	-	104,173	-	-	-	-

Summer School/Grade School

Summer School/Grade School: Instructional activities as defined under 1111 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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0130 - Additional Salaries	14,826	-	-	-	-	-
<i>Total Object:</i>	14,826	-	-	-	-	-
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	3,697	-	-	-	-	-
0220 - Social Security	1,134	-	-	-	-	-
0230 - Other Required Payroll Costs.	153	-	-	-	-	-
0241 - Health Insurance	25	-	-	-	-	-
<i>Total Object:</i>	5,010	-	-	-	-	-
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	-	209	-	-	-	-
<i>Total Object:</i>	-	209	-	-	-	-
<i>Total Functions</i>	19,836	209	-	-	-	-

Attendance & Social Work SVCS

Attendance & Social Work SVCS: Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

2110 - Attendance & Social Work SVCS	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	-	262	-	-	-	-
<i>Total Object:</i>	-	262	-	-	-	-
<i>Total Functions</i>	-	262	-	-	-	-

Guidance Service

Guidance Service: Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.

2120 - Guidance Service	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	-	382	-	-	-	-
0460 - Nonconsumable Supplies	-	340	-	-	-	-
<i>Total Object:</i>	-	722	-	-	-	-
<i>Total Functions</i>	-	722	-	-	-	-

Counseling Services

Total: \$116,368

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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	56,262	60,626	64,849 1.00	68,624	68,624	68,624 1.00
0130 - Additional Salaries	-	3,191	3,413	3,413	3,413	3,413
<i>Total Object:</i>	56,262	63,817	68,262 1.00	72,037	72,037	72,037 1.00

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2122 - Counseling Services

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	14,954	16,963	16,192	17,087	17,087	17,087
0220 - Social Security	4,244	4,799	5,222	5,511	5,511	5,511
0230 - Other Required Payroll Costs.	285	848	710	893	893	893
0241 - Health Insurance	19,250	20,864	20,440	20,440	20,440	20,440
<i>Total Object:</i>	38,732	43,473	42,564	43,931	43,931	43,931
0300 - Purchased Services						
0340 - Travel	1,008	-	-	-	-	-
<i>Total Object:</i>	1,008	-	-	-	-	-
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	361	147	200	400	400	400
<i>Total Object:</i>	361	147	200	400	400	400
<i>Total Functions</i>	96,363	107,438	111,026 1.00	116,368	116,368	116,368 1.00

Health Services
Total: \$103,298

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

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0300 - Purchased Services						
0310 - Instructional, Professional and Technical Services	-	-	-	103,298	103,298	103,298
<i>Total Object:</i>	-	-	-	103,298	103,298	103,298
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	1,280	-	-	-	-	-
<i>Total Object:</i>	1,280	-	-	-	-	-
<i>Total Functions</i>	1,280	-	-	103,298	103,298	103,298

Nurse Services

Total: \$59,337

Nurse 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		2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	\$	\$	FTE
0100 - Salaries									
0110 - Regular Salaries		43,445	46,654	34,654	0.50	35,694	35,694	35,694	0.50
	Total Object:	43,445	46,654	34,654	0.50	35,694	35,694	35,694	0.50
0200 - Associated Payroll Costs									
0210 - Public Employees Retirement System		13,915	14,943	9,298		9,577	9,577	9,577	
0220 - Social Security		3,304	3,550	2,651		2,731	2,731	2,731	
0230 - Other Required Payroll Costs.		218	641	360		442	442	442	
0241 - Health Insurance		13,654	13,358	9,893		9,893	9,893	9,893	
	Total Object:	31,091	32,491	22,202		22,643	22,643	22,643	
0400 - Supplies and Materials									
0410 - Consumable Supplies & Mat		-	245	1,000		1,000	1,000	1,000	
	Total Object:	-	245	1,000		1,000	1,000	1,000	
Total Functions		74,536	79,390	57,856	0.50	59,337	59,337	59,337	0.50

Other Health Services

Other Health Services: Other health services not classified above.

2139 - Other Health Services		2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Major Object - Object		\$	\$	\$	FTE	\$	\$	\$	FTE
0300 - Purchased Services									
0310 - Instructional, Professional and Technical Services		762	-	-		-	-	-	
	Total Object:	762	-	-		-	-	-	
Total Functions		762	-	-		-	-	-	

Psychological Services

Total: \$147,568

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 as well as student evaluations.

2140 - Psychological Services		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries							
0110 - Regular Salaries		29,000	-	-	-	-	-
<i>Total Object:</i>		29,000	-	-	-	-	-
0300 - Purchased Services							
0310 - Instructional, Professional and Technical Services		80,287	80,000	90,000	147,568	147,568	147,568
<i>Total Object:</i>		80,287	80,000	90,000	147,568	147,568	147,568
0400 - Supplies and Materials							
0460 - Nonconsumable Supplies		-	340	-	-	-	-
<i>Total Object:</i>		-	340	-	-	-	-
<i>Total Functions</i>		109,287	80,340	90,000	147,568	147,568	147,568

Speech Pathology

Total: \$155,500

Speech Pathology: Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2150 - Speech Pathology		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries							
0120 - Nonpermanent Salaries		5,140	-	-	-	-	-
<i>Total Object:</i>		5,140	-	-	-	-	-
0200 - Associated Payroll Costs							
0210 - Public Employees Retirement System		1,366	-	-	-	-	-
0220 - Social Security		393	-	-	-	-	-
0230 - Other Required Payroll Costs.		28	-	-	-	-	-
<i>Total Object:</i>		1,788	-	-	-	-	-
0300 - Purchased Services							
0310 - Instructional, Professional and Technical Services		38,067	164,696	147,000	155,000	155,000	155,000
<i>Total Object:</i>		38,067	164,696	147,000	155,000	155,000	155,000

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2150 - Speech Pathology

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	34	698	500	500	500	500
<i>Total Object:</i>	34	698	500	500	500	500
<i>Total Functions</i>	45,028	165,394	147,500	155,500	155,500	155,500

Service Direction/Student
Total: \$84,529

Service Direction/Student: Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.

2190 - Service Direction/Student

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	86,603	141,995	156,640 2.44	105,781	41,741	41,741 0.72
0130 - Additional Salaries	1,514	1,230	720	360	-	-
<i>Total Object:</i>	88,116	143,225	157,360 2.44	106,141	41,741	41,741 0.72
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	28,773	46,692	51,229	32,843	13,703	13,703
0220 - Social Security	6,730	10,909	12,038	8,120	3,193	3,193
0230 - Other Required Payroll Costs.	446	1,958	1,636	1,315	517	517
0241 - Health Insurance	31,309	42,251	45,392	31,257	19,980	19,980
<i>Total Object:</i>	67,258	101,810	110,295	73,535	37,393	37,393
0300 - Purchased Services						
0310 - Instructional, Professional and Technical Services	131	291	1,775	1,775	1,775	1,775
0340 - Travel	66	25	2,020	2,020	2,020	2,020
<i>Total Object:</i>	198	316	3,795	3,795	3,795	3,795
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	-	199	1,000	1,000	1,000	1,000
0470 - Computer Software	-	164	-	-	-	-
0480 - Computer Hardware	-	550	-	-	-	-
<i>Total Object:</i>	-	913	1,000	1,000	1,000	1,000
0600 - Other Objects						
0640 - Dues & Fees	-	-	-	600	600	600
<i>Total Object:</i>	-	-	-	600	600	600
<i>Total Functions</i>	155,572	246,264	272,450 2.44	185,071	84,529	84,529 0.72

Library/Media
Total: \$114,304

Library/Media: 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. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.

2220 - Library/Media	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	\$	\$ FTE
0100 - Salaries							
0110 - Regular Salaries	51,034	55,756	58,220	2.00	61,478	61,478	61,478 2.00
0120 - Nonpermanent Salaries	2,466	1,278	500		1,500	1,500	1,500
0130 - Additional Salaries	125	-	6,980		6,980	6,980	6,980
Total Object:	53,625	57,034	65,700	2.00	69,958	69,958	69,958 2.00
0200 - Associated Payroll Costs							
0210 - Public Employees Retirement System	15,196	16,559	15,579		16,603	16,603	16,603
0220 - Social Security	3,960	4,280	5,027		5,351	5,351	5,351
0230 - Other Required Payroll Costs.	291	793	687		877	877	877
0241 - Health Insurance	38,564	33,723	20,096		20,065	20,065	20,065
Total Object:	58,011	55,355	41,389		42,896	42,896	42,896
0300 - Purchased Services							
0310 - Instructional, Professional and Technical Services	-	-	150		150	150	150
Total Object:	-	-	150		150	150	150
0400 - Supplies and Materials							
0410 - Consumable Supplies & Mat	57	121	300		300	300	300
0430 - Library Books	464	960	1,000		1,000	1,000	1,000
Total Object:	521	1,081	1,300		1,300	1,300	1,300
Total Functions	112,157	113,470	108,539	2.00	114,304	114,304	114,304 2.00

Instructional Staff Devel
Total: \$17,570

Instructional Staff Devel: 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. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related.

2240 - Instructional Staff Devel	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	\$	\$ FTE
0100 - Salaries							
0110 - Regular Salaries	-	323	-		-	-	-
0120 - Nonpermanent Salaries	-	-	1,400		1,400	1,400	1,400
Total Object:	-	323	1,400		1,400	1,400	1,400

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2240 - Instructional Staff Devel	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	-	-	324	338	338	338
0220 - Social Security	-	-	108	108	108	108
0230 - Other Required Payroll Costs.	-	3	22	24	24	24
0245 - Tuition Reimbursement	594	10,406	5,000	15,000	15,000	15,000
Total Object:	594	10,409	5,454	15,470	15,470	15,470
0300 - Purchased Services						
0310 - Instructional, Professional and Technical Services	300	1,179	700	700	700	700
0340 - Travel	198	-	-	-	-	-
Total Object:	498	1,179	700	700	700	700
Total Functions	1,092	11,911	7,554	17,570	17,570	17,570

Board of Education Services
Total: \$207,995

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

2310 - Board of Education Services	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0300 - Purchased Services						
0320 - Property Services	-	-	50	50	50	50
0340 - Travel	3,792	-	2,000	2,000	2,000	2,000
0350 - Communication	174	-	-	-	-	-
0380 - Non-instructional Professional and Technical Services	48,482	2,584	58,000	58,000	54,445	54,445
Total Object:	52,448	2,584	60,050	60,050	56,495	56,495
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	184	575	500	500	500	500
Total Object:	184	575	500	500	500	500
0600 - Other Objects						
0640 - Dues & Fees	5,609	7,379	6,000	6,000	6,000	6,000
0650 - Insurance and Judgments	85,988	103,499	130,000	145,000	145,000	145,000
Total Object:	91,597	110,878	136,000	151,000	151,000	151,000
Total Functions	144,229	114,037	196,550	211,550	207,995	207,995

Executive Administrative

Total: \$5,000

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

2320 - Executive Administrative	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	-	6,906	3,000	3,000	3,000	3,000
0460 - Nonconsumable Supplies	-	4,613	2,000	2,000	2,000	2,000
Total Object:	-	11,520	5,000	5,000	5,000	5,000
Total Functions	-	11,520	5,000	5,000	5,000	5,000

Office of Superintendent

Total: \$278,963

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. Activities of the deputy, associate and/or assistant superintendents should be recorded here.

2321 - Office of Superintendent	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	83,546	146,815	150,766 1.66	92,232	156,271	156,271 1.58
0130 - Additional Salaries	1,514	7,846	3,220	9,220	9,220	9,220
Total Object:	85,059	154,661	153,986 1.66	101,452	165,491	165,491 1.58
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	28,944	51,708	49,429	29,894	49,033	49,033
0220 - Social Security	6,497	11,793	11,779	7,789	12,715	12,715
0230 - Other Required Payroll Costs.	426	2,050	1,613	1,301	2,100	2,100
0241 - Health Insurance	24,557	35,702	36,244	24,597	35,874	35,874
Total Object:	60,424	101,252	99,065	63,581	99,722	99,722
0300 - Purchased Services						
0310 - Instructional, Professional and Technical Services	132	291	500	500	500	500
0320 - Property Services	8,631	6,577	4,000	4,000	4,000	4,000
0340 - Travel	2,979	-	1,000	1,000	1,000	1,000
0350 - Communication	4,045	3,303	5,000	5,150	5,150	5,150
Total Object:	15,787	10,171	10,500	10,650	10,650	10,650
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	1,760	2,281	2,000	2,000	2,000	2,000
0440 - Periodicals	52	110	100	100	100	100
Total Object:	1,812	2,391	2,100	2,100	2,100	2,100

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2321 - Office of Superintendent	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0600 - Other Objects						
0640 - Dues & Fees	3,035	764	800	1,000	1,000	1,000
Total Object:	3,035	764	800	1,000	1,000	1,000
Total Functions	166,117	269,240	266,451 1.66	178,783	278,963	278,963 1.58

Office of Principal Services
Total: \$682,146

Office of Principal Services: Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; 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 staffs for these activities are included.

2410 - Office of Principal Services	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	322,601	283,487	374,007 6.06	394,747	394,747	394,747 6.06
0120 - Nonpermanent Salaries	5,224	6,390	1,000	1,500	1,500	1,500
0130 - Additional Salaries	46,363	20,680	22,910	21,960	21,960	21,960
Total Object:	374,188	310,557	397,917 6.06	418,207	418,207	418,207 6.06
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	118,887	96,444	86,310	126,377	126,377	126,377
0220 - Social Security	28,485	23,693	30,442	31,994	31,994	31,994
0230 - Other Required Payroll Costs.	1,889	4,379	5,780	6,920	6,920	6,920
0241 - Health Insurance	107,568	107,819	85,245	86,548	86,548	86,548
Total Object:	256,829	232,336	207,777	251,839	251,839	251,839
0300 - Purchased Services						
0310 - Instructional, Professional and Technical Services	263	19,802	800	800	800	800
0320 - Property Services	336	1,086	500	500	500	500
0340 - Travel	1,393	-	1,000	2,000	2,000	2,000
0350 - Communication	720	2,386	1,600	1,600	1,600	1,600
0380 - Non-instructional Professional and Technical Services	-	-	1,200	1,200	1,200	1,200
Total Object:	2,712	23,273	5,100	6,100	6,100	6,100
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	6,839	4,065	4,000	4,000	4,000	4,000
0460 - Nonconsumable Supplies	-	3,325	-	-	-	-
0480 - Computer Hardware	-	-	-	-	-	-
Total Object:	6,839	7,390	4,000	4,000	4,000	4,000

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2410 - Office of Principal Services

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0600 - Other Objects						
0640 - Dues & Fees	2,421	2,141	2,000	2,000	2,000	2,000
<i>Total Object:</i>	<i>2,421</i>	<i>2,141</i>	<i>2,000</i>	<i>2,000</i>	<i>2,000</i>	<i>2,000</i>
<i>Total Functions</i>	<i>642,989</i>	<i>575,697</i>	<i>616,794 6.06</i>	<i>682,146</i>	<i>682,146</i>	<i>682,146 6.06</i>

Fiscal Services**Total: \$430,581**

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

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	82,755	89,420	176,444 3.52	190,458	190,458	190,458 2.94
0130 - Additional Salaries	1,002	-	-	-	-	-
<i>Total Object:</i>	<i>83,756</i>	<i>89,420</i>	<i>176,444 3.52</i>	<i>190,458</i>	<i>190,458</i>	<i>190,458 2.94</i>
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	25,225	26,127	53,367	58,205	58,205	58,205
0220 - Social Security	6,301	6,918	13,499	14,570	14,570	14,570
0230 - Other Required Payroll Costs.	3,208	175	1,835	2,359	2,359	2,359
0241 - Health Insurance	35,168	35,247	66,939	45,339	45,339	45,339
<i>Total Object:</i>	<i>69,903</i>	<i>68,466</i>	<i>135,640</i>	<i>120,473</i>	<i>120,473</i>	<i>120,473</i>
0300 - Purchased Services						
0310 - Instructional, Professional and Technical Services	50,137	60,291	60,000	60,000	60,000	60,000
0340 - Travel	284	27	54	1,500	1,500	1,500
0350 - Communication	-	-	-	1,200	1,200	1,200
0380 - Non-instructional Professional and Technical Services	44,400	4,241	35,000	40,000	40,000	40,000
<i>Total Object:</i>	<i>94,820</i>	<i>64,559</i>	<i>95,054</i>	<i>102,700</i>	<i>102,700</i>	<i>102,700</i>
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	1,471	1,211	3,000	3,000	3,000	3,000
0470 - Computer Software	4,848	8,496	8,500	9,500	9,500	9,500
0480 - Computer Hardware	-	201	-	-	-	-
<i>Total Object:</i>	<i>6,319</i>	<i>9,908</i>	<i>11,500</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>
0600 - Other Objects						
0640 - Dues & Fees	9,800	3,422	3,350	4,450	4,450	4,450
<i>Total Object:</i>	<i>9,800</i>	<i>3,422</i>	<i>3,350</i>	<i>4,450</i>	<i>4,450</i>	<i>4,450</i>
<i>Total Functions</i>	<i>264,598</i>	<i>235,775</i>	<i>421,988 3.52</i>	<i>430,581</i>	<i>430,581</i>	<i>430,581 2.94</i>

Payroll Services

Total: \$4,050

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		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
0200 - Associated Payroll Costs							
0210 - Public Employees Retirement System		2,823	141	1,000	4,000	4,000	4,000
0230 - Other Required Payroll Costs.		(97)	43	-	-	-	-
0241 - Health Insurance		140	169	-	-	-	-
Total Object:		2,866	353	1,000	4,000	4,000	4,000
0600 - Other Objects							
0640 - Dues & Fees		-	-	50	50	50	50
Total Object:		-	-	50	50	50	50
Total Functions		2,866	353	1,050	4,050	4,050	4,050

Care & Upkeep of Building

Total: \$680,870

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

2542 - Care & Upkeep of Building		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries							
0110 - Regular Salaries		142,425	156,624	163,896 4.58	180,756	180,756	180,756 4.08
0120 - Nonpermanent Salaries		13,504	11,903	13,000	13,000	13,000	13,000
0130 - Additional Salaries		6,722	7,656	10,410	14,460	14,460	14,460
Total Object:		162,651	176,183	187,306 4.58	208,216	208,216	208,216 4.08
0200 - Associated Payroll Costs							
0210 - Public Employees Retirement System		43,865	39,486	43,658	49,474	49,474	49,474
0220 - Social Security		12,982	13,532	14,329	15,928	15,928	15,928
0230 - Other Required Payroll Costs.		5,057	6,260	5,580	6,882	6,882	6,882
0241 - Health Insurance		55,456	43,231	30,770	30,770	30,770	30,770
Total Object:		117,360	102,509	94,337	103,054	103,054	103,054
0300 - Purchased Services							
0310 - Instructional, Professional and Technical Services		-	-	500	500	500	500
0320 - Property Services		214,035	176,752	233,500	278,500	278,500	278,500
0350 - Communication		33,457	30,009	43,200	48,200	48,200	48,200
Total Object:		247,492	206,760	277,200	327,200	327,200	327,200

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2542 - Care & Upkeep of Building

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$	FTE
0400 - Supplies and Materials							
0410 - Consumable Supplies & Mat	26,999	27,548	45,000	40,000	40,000	40,000	
0460 - Nonconsumable Supplies	793	130	1,800	1,800	1,800	1,800	
Total Object:	27,791	27,678	46,800	41,800	41,800	41,800	
0600 - Other Objects							
0640 - Dues & Fees	560	197	600	600	600	600	
Total Object:	560	197	600	600	600	600	
Total Functions	555,855	513,328	606,243	680,870	680,870	680,870	4.08

Care & Upkeep of Grounds**Total: \$115,758****Care & Upkeep of Grounds:** Activities concerned with maintaining land and its improvements (other than buildings) in good condition.**2543 - Care & Upkeep of Grounds**

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$	FTE
0100 - Salaries							
0110 - Regular Salaries	39,340	41,922	63,775	67,389	67,389	67,389	1.50
0130 - Additional Salaries	276	6,480	6,480	6,480	6,480	6,480	
Total Object:	39,615	48,402	70,255	73,869	73,869	73,869	1.50
0200 - Associated Payroll Costs							
0210 - Public Employees Retirement System	10,570	12,865	15,387	17,522	17,522	17,522	
0220 - Social Security	3,042	3,703	5,374	5,651	5,651	5,651	
0230 - Other Required Payroll Costs.	210	615	2,004	2,749	2,749	2,749	
0241 - Health Insurance	26	31	31,867	10,267	10,267	10,267	
Total Object:	13,847	17,214	54,632	36,189	36,189	36,189	
0300 - Purchased Services							
0320 - Property Services	986	3,922	1,000	1,000	1,000	1,000	
Total Object:	986	3,922	1,000	1,000	1,000	1,000	
0400 - Supplies and Materials							
0410 - Consumable Supplies & Mat	4,292	1,917	3,600	4,700	4,700	4,700	
Total Object:	4,292	1,917	3,600	4,700	4,700	4,700	
Total Functions	58,741	71,456	129,487	115,758	115,758	115,758	1.50

District-Wide Maintenance

Total: \$57,200

District-Wide 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		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries							
0120 - Nonpermanent Salaries		575	139	-	-	-	-
0130 - Additional Salaries		14,445	2,651	-	-	-	-
<i>Total Object:</i>		15,020	2,790	-	-	-	-
0200 - Associated Payroll Costs							
0210 - Public Employees Retirement System		1,835	84	-	-	-	-
0220 - Social Security		1,138	213	-	-	-	-
0230 - Other Required Payroll Costs.		99	19	-	-	-	-
0241 - Health Insurance		-	0	-	-	-	-
<i>Total Object:</i>		3,072	317	-	-	-	-
0300 - Purchased Services							
0320 - Property Services		13,414	81,506	12,000	17,600	17,600	17,600
0340 - Travel		564	29	-	-	-	-
0380 - Non-instructional Professional and Technical Services		20,449	4,260	5,000	5,000	5,000	5,000
<i>Total Object:</i>		34,427	85,794	17,000	22,600	22,600	22,600
0400 - Supplies and Materials							
0410 - Consumable Supplies & Mat		29,854	15,398	19,221	24,500	24,500	24,500
0460 - Nonconsumable Supplies		6,974	-	3,000	3,000	3,000	3,000
<i>Total Object:</i>		36,828	15,398	22,221	27,500	27,500	27,500
0600 - Other Objects							
0640 - Dues & Fees		5,573	9,309	6,600	6,600	6,600	6,600
0670 - Taxes & Licenses		-	-	-	500	500	500
<i>Total Object:</i>		5,573	9,309	6,600	7,100	7,100	7,100
<i>Total Functions</i>		94,920	113,608	45,821	57,200	57,200	57,200

Security Services

Total: \$13,700

Security Services: Activities concerned with maintaining security and safety of school property.

2546 - Security Services		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
0300 - Purchased Services							
0320 - Property Services		-	-	9,900	13,700	13,700	13,700
	<i>Total Object:</i>	-	-	9,900	13,700	13,700	13,700
	<i>Total Functions</i>	-	-	9,900	13,700	13,700	13,700

Transportation Direction

Total: \$153,849

Transportation Direction: Activities pertaining to directing and managing student transportation services.

2551 - Transportation Direction		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries							
0110 - Regular Salaries		69,305	72,461	76,544 1.00	80,404	80,404	80,404 1.00
0130 - Additional Salaries		720	720	720	720	720	720
	<i>Total Object:</i>	70,025	73,181	77,264 1.00	81,124	81,124	81,124 1.00
0200 - Associated Payroll Costs							
0210 - Public Employees Retirement System		26,630	27,831	25,366	26,633	26,633	26,633
0220 - Social Security		5,357	5,598	5,911	6,206	6,206	6,206
0230 - Other Required Payroll Costs.		3,337	4,107	3,739	4,089	4,089	4,089
0241 - Health Insurance		22,448	22,152	22,047	22,047	22,047	22,047
	<i>Total Object:</i>	57,772	59,688	57,063	58,975	58,975	58,975
0300 - Purchased Services							
0320 - Property Services		5,650	7,610	10,150	10,450	10,450	10,450
0340 - Travel		210	478	200	200	200	200
0350 - Communication		-	-	100	100	100	100
	<i>Total Object:</i>	5,860	8,087	10,450	10,750	10,750	10,750
0400 - Supplies and Materials							
0410 - Consumable Supplies & Mat		1,269	2,155	1,200	2,500	2,500	2,500
0440 - Periodicals		-	-	-	100	100	100
0460 - Nonconsumable Supplies		1,230	-	100	100	100	100
	<i>Total Object:</i>	2,499	2,155	1,300	2,700	2,700	2,700

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2551 - Transportation Direction

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0600 - Other Objects						
0640 - Dues & Fees	172	257	300	300	300	300
Total Object:	172	257	300	300	300	300
Total Functions	136,327	143,367	146,377 1.00	153,849	153,849	153,849 1.00

Vehicle Operation Service
Total: \$837,726

Vehicle Operation Service: 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

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	351,463	339,553	340,845 11.63	380,388	380,388	380,388 11.66
0120 - Nonpermanent Salaries	14,281	12,662	10,000	10,000	10,000	10,000
0130 - Additional Salaries	39,539	34,209	41,177	50,470	50,470	50,470
Total Object:	405,283	386,424	392,022 11.63	440,858	440,858	440,858 11.66
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	105,548	99,708	91,772	105,495	105,495	105,495
0220 - Social Security	28,422	28,716	29,990	33,725	33,725	33,725
0230 - Other Required Payroll Costs.	8,376	12,705	15,660	16,900	16,900	16,900
0241 - Health Insurance	151,886	115,021	66,186	88,498	88,498	88,498
0243 - Physicals & Drug Testing	4,861	3,858	2,000	2,000	2,000	2,000
0244 - Fingerprinting	1,003	826	-	-	-	-
Total Object:	300,096	260,834	205,608	246,618	246,618	246,618
0300 - Purchased Services						
0320 - Property Services	8,075	854	2,500	2,500	2,500	2,500
0340 - Travel	809	305	200	400	400	400
0380 - Non-instructional Professional and Technical Services	-	-	-	50	50	50
Total Object:	8,884	1,159	2,700	2,950	2,950	2,950
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	42,812	26,281	20,000	30,000	30,000	30,000
0415 - Vehicle Fuel	47,099	36,114	40,000	95,000	95,000	95,000
Total Object:	89,911	62,395	60,000	125,000	125,000	125,000
0600 - Other Objects						
0640 - Dues & Fees	215	3,391	-	300	300	300
0650 - Insurance and Judgments	21,547	21,345	22,000	22,000	22,000	22,000
Total Object:	21,762	24,736	22,000	22,300	22,300	22,300
Total Functions	825,935	735,548	682,330 11.63	837,726	837,726	837,726 11.66

Other Trans SVCS

Other Trans SVCS: Student transportation services which cannot be classified under the preceding functions.

2559 - Other Trans SVCS	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0300 - Purchased Services						
0320 - Property Services	-	348	-	-	-	-
<i>Total Object:</i>	-	348	-	-	-	-
<i>Total Functions</i>	-	348	-	-	-	-

Personnel Services Total: \$13,000

Personnel Services: 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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0200 - Associated Payroll Costs						
0240 - Contractual Employee Bene	1,436	1,484	1,000	1,100	1,100	1,100
<i>Total Object:</i>	1,436	1,484	1,000	1,100	1,100	1,100
0300 - Purchased Services						
0310 - Instructional, Professional and Technical Services	15,095	5,665	5,000	10,000	10,000	10,000
0350 - Communication	593	1,240	1,500	1,750	1,750	1,750
0380 - Non-instructional Professional and Technical Services	-	-	-	50	50	50
<i>Total Object:</i>	15,688	6,905	6,500	11,800	11,800	11,800
0600 - Other Objects						
0640 - Dues & Fees	55	-	100	100	100	100
<i>Total Object:</i>	55	-	100	100	100	100
<i>Total Functions</i>	17,180	8,389	7,600	13,000	13,000	13,000

Recruitment & Placement SVCS

Total: \$4,500

Recruitment & Placement SVCS: Activities concerned with employment and assigning personnel for the district.

2642 - Recruitment & Placement SVCS	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0200 - Associated Payroll Costs						
0244 - Fingerprinting	-	-	500	700	700	700
0245 - Tuition Reimbursement	-	-	1,500	3,800	3,800	3,800
<i>Total Object:</i>	-	-	2,000	4,500	4,500	4,500
<i>Total Functions</i>	-	-	2,000	4,500	4,500	4,500

Technology Services

Total: \$113,138

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

2660 - Technology Services	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	46,883	49,939	50,736 1.00	52,258	52,258	52,258 1.00
0130 - Additional Salaries	0	480	720	720	720	720
<i>Total Object:</i>	46,883	50,419	51,456 1.00	52,978	52,978	52,978 1.00
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	15,275	16,427	15,292	15,745	15,745	15,745
0220 - Social Security	3,552	3,857	3,936	4,053	4,053	4,053
0230 - Other Required Payroll Costs.	240	693	535	656	656	656
0241 - Health Insurance	22,957	22,377	22,056	22,056	22,056	22,056
<i>Total Object:</i>	42,023	43,354	41,819	42,510	42,510	42,510
0300 - Purchased Services						
0340 - Travel	912	-	500	500	500	500
0350 - Communication	-	2,297	-	-	-	-
<i>Total Object:</i>	912	2,297	500	500	500	500
0400 - Supplies and Materials						
0410 - Consumable Supplies & Mat	359	606	500	500	500	500
0470 - Computer Software	13,434	-	10,000	10,000	10,000	10,000
0480 - Computer Hardware	5,008	83	6,500	6,500	6,500	6,500
<i>Total Object:</i>	18,800	689	17,000	17,000	17,000	17,000

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2660 - Technology Services

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0600 - Other Objects						
0640 - Dues & Fees	150	150	150	150	150	150
<i>Total Object:</i>	<i>150</i>	<i>150</i>	<i>150</i>	<i>150</i>	<i>150</i>	<i>150</i>
<i>Total Functions</i>	<i>108,768</i>	<i>96,909</i>	<i>110,925 1.00</i>	<i>113,138</i>	<i>113,138</i>	<i>113,138 1.00</i>

Other Support Services -

Other Support Services -: Central Services not classified above.

2690 - Other Support Services -

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0400 - Supplies and Materials						
0480 - Computer Hardware	104	199	-	-	-	-
<i>Total Object:</i>	<i>104</i>	<i>199</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Total Functions</i>	<i>104</i>	<i>199</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

Supplemental Retirement

Total: \$18,602

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

2700 - Supplemental Retirement

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0100 - Salaries						
0110 - Regular Salaries	28,800	28,800	22,800	14,400	14,400	14,400
<i>Total Object:</i>	<i>28,800</i>	<i>28,800</i>	<i>22,800</i>	<i>14,400</i>	<i>14,400</i>	<i>14,400</i>
0200 - Associated Payroll Costs						
0210 - Public Employees Retirement System	3,844	9,225	9,913	2,922	2,922	2,922
0220 - Social Security	2,203	2,203	3,488	1,102	1,102	1,102
0230 - Other Required Payroll Costs.	137	127	579	178	178	178
<i>Total Object:</i>	<i>6,184</i>	<i>11,555</i>	<i>13,980</i>	<i>4,202</i>	<i>4,202</i>	<i>4,202</i>
<i>Total Functions</i>	<i>34,984</i>	<i>40,355</i>	<i>36,780</i>	<i>18,602</i>	<i>18,602</i>	<i>18,602</i>

BLDG Acquisition/Construc

Total: \$2,000

BLDG Acquisition/Construc: 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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0500 - Capital Outlay						
0530 - Improvements Other Than Buildings	-	-	2,000	2,000	2,000	2,000
<i>Total Object:</i>	-	-	2,000	2,000	2,000	2,000
<i>Total Functions</i>	-	-	2,000	2,000	2,000	2,000

Interfund Transfers

Total: \$177,634

Interfund Transfers: 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	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0700 - Transfers						
0710 - Fund Modifications	115,000	75,000	-	-	-	-
0711 - Transfer to Food Service	-	-	-	65,000	65,000	65,000
0716 - Transfer to LED Debt Fund	-	-	-	65,000	65,000	65,000
0717 - Transfer to Bus Replaceme	-	-	-	47,634	47,634	47,634
<i>Total Object:</i>	115,000	75,000	-	177,634	177,634	177,634
<i>Total Functions</i>	115,000	75,000	-	177,634	177,634	177,634

Operating Contingency
Total: \$51,663

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

6110 - Operating Contingency	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Major Object - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0700 - Transfers						
0710 - Fund Modifications	-	-	50,922	51,663	51,663	51,663
<i>Total Object:</i>	-	-	50,922	51,663	51,663	51,663
<i>Total Functions</i>	-	-	50,922	51,663	51,663	51,663
Total Functions 6110 - Operating Contingency	9,162,538	8,970,524	9,420,214 97.34	10,513,157	10,513,157	10,513,157 92.66

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

June 13, 2022

Total \$4,521,716

Account Type - Fund	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
216 - ESSER III	-	880	1,144,957	910,486	910,486	910,486
217 - ESSER II	-	122,435	461,332	201,601	201,601	201,601
218 - Comprehensive Distance Learning	-	129,404	-	-	-	-
219 - ESSER	-	129,548	-	-	-	-
220 - Federal Misc Grants	21,624	52,742	15,501	40,138	40,138	40,138
221 - IDEA Grant	94,407	189,292	151,067	151,067	151,067	151,067
222 - Title I A Grant	157,350	155,976	154,584	176,201	176,201	176,201
223 - Title II A Grant	18,633	26,575	29,086	29,021	29,021	29,021
225 - College Career Readiness F268 20/21	1,000	-	-	-	-	-
227 - Chronic Absenteeism Implement F257 20/21	18,406	-	-	-	-	-
228 - Tap Grants School Facilities	64,474	-	-	-	-	-
229 - Measure 98 to F252 20/21	211,516	-	-	-	-	-
231 - ESSA D&SI Engagement Grant	6,759	31,804	121,432	121,432	121,432	121,432
232 - Title IV-A	-	2,748	11,184	11,173	11,173	11,173
241 - CES Auction Fund to F261 20/21	24,010	-	-	-	-	-
242 - Community Emergency Fund to F281 20/21	4,002	-	-	-	-	-
243 - CES Playground to F262 20/21	5,230	-	-	-	-	-
244 - CES Garden & Heritage Trail to F263 20/21	5,892	-	-	-	-	-
250 - Food Service to F299 20/21	380,121	-	-	-	-	-
251 - SIA	-	201,577	588,678	613,422	613,422	613,422
252 - HSS Measure 98	-	207,040	192,153	192,153	192,153	192,153
253 - City of Clatskanie Cares	-	52,177	-	-	-	-
254 - Rural Broadband	-	22,000	-	-	-	-
255 - State Misc Grants	-	9,333	60,958	149,031	149,031	149,031
257 - Chronic Absenteeism	-	6,659	-	-	-	-
258 - Summer Academic High School	-	10,835	15,166	32,390	32,390	32,390
259 - Summer Enrichment K8	-	-	121,597	79,537	79,537	79,537
260 - Student Body Elementary School	57,024	50,383	58,014	58,097	58,097	58,097
261 - CES Auction	-	23,018	26,769	24,853	24,853	24,853
262 - CES Playground	-	5,230	3,781	2,710	2,710	2,710
263 - CES Garden & Heritage Trail	-	5,892	5,999	1,000	1,000	1,000
265 - ASB Middle/High School Funds	86,921	66,599	63,565	70,000	70,000	70,000
266 - ASB Sports Funds	4,728	3,272	58,015	63,094	63,094	63,094
267 - Puzey Memorial Sports Fund	775	775	-	775	775	775
268 - College Career Readiness PGRM	-	13,531	6,993	-	-	-
270 - Transportation Equip/Rese	185,251	313,996	199,880	169,433	169,433	169,433
271 - Tap Grants School Facilities	-	-	-	25,000	25,000	25,000
280 - Strategic Investment Program Fund	855,196	947,714	745,570	963,243	963,243	963,243
281 - Community Emergency Fund	-	4,002	4,000	4,002	4,002	4,002
282 - Self Sustaining Fund	-	1,481	5,096	7,096	7,096	7,096
299 - Child Nutrition	-	365,182	446,315	424,761	424,761	424,761
Total Account Type	2,203,319	3,152,100	4,691,692	4,521,716	4,521,716	4,521,716

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Account Type - Fund	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
	\$	\$	\$	FTE	\$	\$	\$	FTE
Requirements								
216 - ESSER III	-	880	1,144,957	2.00	910,486	910,486	910,486	4.00
217 - ESSER II	-	122,435	461,332	0.50	201,601	201,601	201,601	
218 - Comprehensive Distance Learning	-	129,404	-		-	-	-	
219 - ESSER	-	129,548	-		-	-	-	
220 - Federal Misc Grants	15,388	46,506	15,501	0.13	40,138	40,138	40,138	0.13
221 - IDEA Grant	94,407	189,292	151,067	2.40	151,067	151,067	151,067	1.69
222 - Title I A Grant	157,350	155,976	154,584	2.09	176,201	176,201	176,201	2.25
223 - Title II A Grant	18,633	26,575	29,086		29,021	29,021	29,021	
227 - Chronic Absenteeism Implement F257 20/21	18,399	-	-		-	-	-	
228 - Tap Grants School Facilities	64,474	-	-		-	-	-	
229 - Measure 98 to F252 20/21	136,347	-	-		-	-	-	
231 - ESSA D&SI Engagement Grant	31,791	15,806	121,432		121,432	121,432	121,432	
232 - Title IV-A	-	2,748	11,184		11,173	11,173	11,173	
241 - CES Auction Fund to F261 20/21	992	-	-		-	-	-	
250 - Food Service to F299 20/21	413,605	-	-		-	-	-	
251 - SIA	-	201,577	588,678	5.50	613,422	613,422	613,422	5.50
252 - HSS Measure 98	-	207,040	192,153	1.88	192,153	192,153	192,153	1.88
253 - City of Clatskanie Cares	-	52,177	-		-	-	-	
254 - Rural Broadband	-	22,000	-		-	-	-	
255 - State Misc Grants	-	9,333	60,958		149,031	149,031	149,031	
257 - Chronic Absenteeism	-	6,659	-		-	-	-	
258 - Summer Academic High School	-	10,835	15,166		32,390	32,390	32,390	
259 - Summer Enrichment K8	-	-	121,597		79,537	79,537	79,537	
260 - Student Body Elementary School	31,994	24,367	58,014		58,097	58,097	58,097	
261 - CES Auction	-	-	26,769		24,853	24,853	24,853	
262 - CES Playground	-	1,449	3,781		2,710	2,710	2,710	
263 - CES Garden & Heritage Trail	-	65	5,999		1,000	1,000	1,000	
265 - ASB Middle/High School Funds	30,844	10,096	63,565		70,000	70,000	70,000	
266 - ASB Sports Funds	4,372	1,365	58,015		63,094	63,094	63,094	
267 - Puzey Memorial Sports Fund	-	-	-		775	775	775	
268 - College Career Readiness PGRM	-	12,531	6,993		-	-	-	
270 - Transportation Equip/Rese	153,352	266,648	199,880		169,433	169,433	169,433	
271 - Tap Grants School Facilities	-	-	-		25,000	25,000	25,000	
280 - Strategic Investment Program Fund	340,000	569,479	745,570		963,243	963,243	963,243	
281 - Community Emergency Fund	-	-	4,000		4,002	4,002	4,002	
282 - Self Sustaining Fund	-	-	5,096		7,096	7,096	7,096	
299 - Child Nutrition	-	386,222	446,315	5.66	424,761	424,761	424,761	5.22
Total Account Type	1,511,947	2,601,012	4,691,692	20.14	4,521,716	4,521,716	4,521,716	20.66
Total Account Type	(691,372)	(551,088)	-	20.14	-	-	-	20.66

Special Revenue Funds

Clatskanie School District

June 13, 2022

Total \$4,521,716

ESSER III

Total: \$910,486

216 - ESSER III

	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	\$	\$	FTE
Resources								
3299 - State Restricted Grants-In-Aid	-	-	1,144,957		910,486	910,486	910,486	
4500 - Restricted Federal Funds	-	880	-		-	-	-	
Total Resources:	-	880	1,144,957		910,486	910,486	910,486	
Requirements								
0111 - Certificated Salaries	-	-	104,243	2.00	207,733	207,733	207,733	4.00
0112 - Classified Salaries	-	-	886		-	-	-	
0121 - Substitutes Certificated	-	-	3,000		3,000	3,000	3,000	
0123 - Temporary Certified Salar	-	-	49,575		-	-	-	
0130 - Additional Salary	-	-	700		-	-	-	
0139 - Opt Out Insurance	-	-	14,880		-	-	-	
0211 - Public Employees Retireme	-	-	28,946		53,075	53,075	53,075	
0212 - Public Employee Retirement	-	-	50		-	-	-	
0220 - Social Security	-	-	13,257		17,113	17,113	17,113	
0231 - Workers Compensation	-	-	896		796	796	796	
0232 - Unemployment Compensation	-	-	1,196		1,544	1,544	1,544	
0233 - Paid Family Medical Leave	-	-	-		448	448	448	
0241 - Health Insurance	-	-	18,925		40,316	40,316	40,316	
0247 - License Reimbursement	-	-	187		-	-	-	
0313 - Undesignated	-	-	19,800		19,800	19,800	19,800	
0410 - Consumable Supplies & Mat	-	880	13,564		100,000	100,000	100,000	
0460 - Nonconsumable Supplies	-	-	24,966		30,000	30,000	30,000	
0480 - Computer Hardware	-	-	79,400		49,196	49,196	49,196	
0820 - Reserve for Next Year	-	-	770,486		387,465	387,465	387,465	
Total Requirements:	-	880	1,144,957	2.00	910,486	910,486	910,486	4.00
Total Funds	-	-	-	2.00	-	-	-	4.00

ESSER II

Total: \$201,601

217 - ESSER II

	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	\$	\$	FTE
Resources								
4500 - Restricted Federal Funds	-	122,435	461,332		201,601	201,601	201,601	
Total Resources:	-	122,435	461,332		201,601	201,601	201,601	

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217 - ESSER II	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Requirements						
0111 - Certificated Salaries	-	-	74,400	-	-	-
0112 - Classified Salaries	-	3,350	35,168	-	-	-
0122 - Substitute Classified Sal	-	96	-	-	-	-
0124 - Temporary Classified Sala	-	23,598	3,509	-	-	-
0139 - Opt Out Insurance	-	3,308	540	-	-	-
0211 - Public Employees Retireme	-	5,095	25,336	-	-	-
0220 - Social Security	-	2,293	8,419	-	-	-
0231 - Workers Compensation	-	176	1,021	-	-	-
0232 - Unemployment Compensation	-	5	733	-	-	-
0241 - Health Insurance	-	1,771	3	-	-	-
0247 - License Reimbursement	-	-	197	-	-	-
0310 - Professional & Technical	-	-	34,422	25,022	25,022	25,022
0311 - Instruction Services	-	-	46,903	57,755	57,755	57,755
0322 - Repairs & Maintenance Ser	-	-	1,360	-	-	-
0324 - Rentals	-	-	3,081	-	-	-
0359 - Other Communication	-	-	-	5,000	5,000	5,000
0410 - Consumable Supplies & Mat	-	1,125	32,634	13,500	13,500	13,500
0460 - Nonconsumable Supplies	-	8,510	38,709	18,000	18,000	18,000
0470 - Computer Software	-	-	48,500	13,500	13,500	13,500
0480 - Computer Hardware	-	73,108	27,773	15,000	15,000	15,000
0530 - Improvements Other Than Buildings	-	-	16,500	-	-	-
0540 - Equipment, Depreciable	-	-	21,094	7,000	7,000	7,000
0711 - Transfer to Food Service	-	-	41,030	46,824	46,824	46,824
Total Requirements:	-	122,435	461,332 0.50	201,601	201,601	201,601
Total Funds	-	-	- 0.50	-	-	-

Comprehensive Distance Learning

218 - Comprehensive Distance Learning	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
4500 - Restricted Federal Funds	-	129,404	-	-	-	-
Total Resources:	-	129,404	-	-	-	-
Requirements						
0310 - Professional & Technical	-	8,978	-	-	-	-
0324 - Rentals	-	5,681	-	-	-	-
0470 - Computer Software	-	53,094	-	-	-	-
0480 - Computer Hardware	-	61,650	-	-	-	-
Total Requirements:	-	129,404	-	-	-	-
Total Funds	-	-	-	-	-	-

ESSER

219 - ESSER

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
4500 - Restricted Federal Funds	-	129,548	-	-	-	-
<i>Total Resources:</i>	-	129,548	-	-	-	-
Requirements						
0310 - Professional & Technical	-	13,598	-	-	-	-
0470 - Computer Software	-	13,325	-	-	-	-
0480 - Computer Hardware	-	102,626	-	-	-	-
<i>Total Requirements:</i>	-	129,548	-	-	-	-
<i>Total Funds</i>	-	-	-	-	-	-

Federal Misc Grants Total: \$40,138

220 - Federal Misc Grants

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1990 - Miscellaneous	4,339	4,271	-	-	-	-
3299 - State Restricted Grants-In-Aid	-	-	1,216	-	-	-
4201 - Transportation Grant for Foster	-	2,639	-	-	-	-
4311 - Restricted Federal Funds	4,000	34,654	4,000	4,000	4,000	4,000
4500 - Restricted Federal Funds	-	-	-	25,853	25,853	25,853
4506 - NSLP Snacks	-	-	1,000	1,000	1,000	1,000
4508 - Restricted Federal Funds	5,769	4,941	6,285	6,285	6,285	6,285
5400 - Beginning Fund Balance	7,516	6,236	3,000	3,000	3,000	3,000
<i>Total Resources:</i>	21,624	52,742	15,501	40,138	40,138	40,138
Requirements						
0112 - Classified Salaries	-	2,207	3,590	3,598	3,598	3,598
0113 - Administrators	-	3,092	-	-	-	-
0124 - Temporary Classified Sala	3,097	-	-	-	-	-
0139 - Opt Out Insurance	648	564	810	810	810	810
0211 - Public Employees Retireme	-	1,999	1,044	1,046	1,046	1,046
0220 - Social Security	261	441	337	337	337	337
0231 - Workers Compensaton	20	28	15	15	15	15
0232 - Unemployment Compensation	1	1	30	30	30	30
0233 - Paid Family Medical Leave	-	-	-	9	9	9

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220 - Federal Misc Grants

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0241 - Health Insurance	9	609	4	4	4	4
0410 - Consumable Supplies & Mat	8,824	34,925	9,671	34,289	34,289	34,289
0415 - Vehicle Fuel	-	2,639	-	-	-	-
0460 - Nonconsumable Supplies	2,527	-	-	-	-	-
Total Requirements:	15,388	46,506	15,501 0.13	40,138	40,138	40,138 0.13
Total Funds	(6,236)	(6,236)	- 0.13	-	-	- 0.13

IDEA Grant Total: \$151,067

221 - IDEA Grant

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
4500 - Restricted Federal Funds	-	20,382	-	-	-	-
4508 - Restricted Federal Funds	94,407	168,910	151,067	151,067	151,067	151,067
5400 - Beginning Fund Balance	-	0	-	-	-	-
Total Resources:	94,407	189,292	151,067	151,067	151,067	151,067
Requirements						
0111 - Certificated Salaries	-	89,209	59,667 1.00	63,287	63,287	63,287 1.00
0112 - Classified Salaries	43,650	11,193	16,313 1.40	20,302	20,302	20,302 0.69
0122 - Substitute Classified Sal	1,989	-	10,500	1,300	1,300	1,300
0130 - Additional Salary	169	-	628	628	628	628
0139 - Opt Out Insurance	5,216	-	-	-	-	-
0211 - Public Employees Retirement	13,997	26,602	21,074	20,923	20,923	20,923
0220 - Social Security	3,719	7,709	6,663	6,541	6,541	6,541
0231 - Workers Compensation	264	459	353	305	305	305
0232 - Unemployment Compensation	9	17	601	590	590	590
0233 - Paid Family Medical Leave	-	-	-	172	172	172
0241 - Health Insurance	22,940	54,103	33,209	36,802	36,802	36,802
0340 - Travel	1,007	-	-	-	-	-
0410 - Consumable Supplies & Mat	1,447	-	2,059	217	217	217
Total Requirements:	94,407	189,292	151,067 2.40	151,067	151,067	151,067 1.69
Total Funds	(0)	-	- 2.40	-	-	- 1.69

Title I A Grant Total: \$176,201

222 - Title I A Grant

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
4500 - Restricted Federal Funds	-	76,152	-	176,201	176,201	176,201
4501 - Restricted Federal Funds	157,350	79,824	154,584	-	-	-
Total Resources:	157,350	155,976	154,584	176,201	176,201	176,201

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222 - Title I A Grant		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
Requirements							
0111 - Certificated Salaries		53,195	59,862	54,486 1.00	57,951	57,951	57,951 1.00
0112 - Classified Salaries		25,511	26,540	25,370 1.09	30,986	30,986	30,986 1.25
0121 - Substitutes Certificated		6,966	757	1,468	3,100	3,100	3,100
0122 - Substitute Classified Sal		2,379	694	1,048	2,000	2,000	2,000
0130 - Additional Salary		4,244	1,737	2,868	2,868	2,868	2,868
0139 - Opt Out Insurance		1,418	-	1,782	2,835	2,835	2,835
0211 - Public Employees Retirement		25,533	23,744	20,628	23,683	23,683	23,683
0220 - Social Security		7,149	6,853	6,658	7,630	7,630	7,630
0231 - Workers Compensation		473	413	317	371	371	371
0232 - Unemployment Compensation		16	16	600	689	689	689
0233 - Paid Family Medical Leave		-	-	-	200	200	200
0241 - Health Insurance		30,467	34,564	37,351	37,357	37,357	37,357
0310 - Professional & Technical		-	795	-	-	-	-
0410 - Consumable Supplies & Mat		-	-	2,008	6,531	6,531	6,531
Total Requirements:		157,350	155,976	154,584 2.09	176,201	176,201	176,201 2.25
Total Funds		-	-	- 2.09	-	-	- 2.25

Title II A Grant
Total: \$29,021

223 - Title II A Grant		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
Resources							
4501 - Restricted Federal Funds		18,633	26,575	29,086	29,021	29,021	29,021
Total Resources:		18,633	26,575	29,086	29,021	29,021	29,021
Requirements							
0121 - Substitutes Certificated		-	-	588	-	-	-
0211 - Public Employees Retirement		1	-	136	-	-	-
0212 - Public Employee Retirement		0	-	-	-	-	-
0220 - Social Security		0	-	45	-	-	-
0231 - Workers Compensation		0	-	5	-	-	-
0232 - Unemployment Compensation		-	-	4	-	-	-
0245 - Tuition Reimbursement		-	14,377	6,804	6,804	6,804	6,804
0310 - Professional & Technical		14,000	4,270	2,500	2,500	2,500	2,500
0312 - Instructional PGRMS Improvmnt SVCS		-	1,091	2,750	2,750	2,750	2,750
0340 - Travel		4,036	3,034	2,030	2,030	2,030	2,030
0380 - Non-Instructional Prof & Tech		-	-	2,999	3,712	3,712	3,712
0410 - Consumable Supplies & Mat		595	3,803	11,225	11,225	11,225	11,225
Total Requirements:		18,633	26,575	29,086	29,021	29,021	29,021
Total Funds		-	-	-	-	-	-

College Career Readiness F268 20/21

225 - College Career Readiness F268 20/21

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
5400 - Beginning Fund Balance	1,000	-	-	-	-	-
<i>Total Resources:</i>	1,000	-	-	-	-	-
<i>Total Funds</i>	(1,000)	-	-	-	-	-

Chronic Absenteeism Implement F257 20/21

227 - Chronic Absenteeism Implement F257 20/21

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	18,406	-	-	-	-	-
<i>Total Resources:</i>	18,406	-	-	-	-	-
Requirements						
0310 - Professional & Technical	9,900	-	-	-	-	-
0340 - Travel	1,957	-	-	-	-	-
0410 - Consumable Supplies & Mat	6,542	-	-	-	-	-
<i>Total Requirements:</i>	18,399	-	-	-	-	-
<i>Total Funds</i>	(8)	-	-	-	-	-

Tap Grants School Facilities

228 - Tap Grants School Facilities

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	64,474	-	-	-	-	-
<i>Total Resources:</i>	64,474	-	-	-	-	-
Requirements						
0383 - Architect/Engineer Servic	64,474	-	-	-	-	-
<i>Total Requirements:</i>	64,474	-	-	-	-	-
<i>Total Funds</i>	-	-	-	-	-	-

Measure 98 to F252 20/21

229 - Measure 98 to F252 20/21

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	211,516	-	-	-	-	-
<i>Total Resources:</i>	211,516	-	-	-	-	-

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229 - Measure 98 to F252 20/21

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Requirements						
0111 - Certificated Salaries	32,668	-	-	-	-	-
0112 - Classified Salaries	54,245	-	-	-	-	-
0139 - Opt Out Insurance	12,555	-	-	-	-	-
0211 - Public Employees Retirement	28,861	-	-	-	-	-
0220 - Social Security	7,443	-	-	-	-	-
0231 - Workers Compensation	506	-	-	-	-	-
0232 - Unemployment Compensation	12	-	-	-	-	-
0241 - Health Insurance	58	-	-	-	-	-
Total Requirements:	136,347	-	-	-	-	-
Total Funds	(75,169)	-	-	-	-	-

ESSA D&SI Engagement Grant

Total: \$121,432

231 - ESSA D&SI Engagement Grant

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
4500 - Restricted Federal Funds	6,759	56,836	121,432	121,432	121,432	121,432
5400 - Beginning Fund Balance	-	(25,032)	-	-	-	-
Total Resources:	6,759	31,804	121,432	121,432	121,432	121,432
Requirements						
0124 - Temporary Classified Sala	1,351	746	5,000	5,000	5,000	5,000
0211 - Public Employees Retirement	-	-	1,159	1,210	1,210	1,210
0220 - Social Security	103	57	383	383	383	383
0231 - Workers Compensation	7	3	40	40	40	40
0232 - Unemployment Compensation	0	0	34	34	34	34
0233 - Paid Family Medical Leave	-	-	-	10	10	10
0310 - Professional & Technical	10,000	15,000	20,435	20,435	20,435	20,435
0342 - Conferences	-	-	35,000	35,000	35,000	35,000
0410 - Consumable Supplies & Mat	-	-	10,948	10,948	10,948	10,948
0460 - Nonconsumable Supplies	-	-	29,964	29,964	29,964	29,964
0470 - Computer Software	20,330	-	18,469	18,408	18,408	18,408
Total Requirements:	31,791	15,806	121,432	121,432	121,432	121,432
Total Funds	25,032	(15,998)	-	-	-	-

Title IV-A

Total: \$11,173

232 - Title IV-A

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
4500 - Restricted Federal Funds	-	2,748	11,184	11,173	11,173	11,173
Total Resources:	-	2,748	11,184	11,173	11,173	11,173

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232 - Title IV-A		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
Requirements							
0131 - Overtime/Extra Time - Licensed		-	973	-	-	-	-
0132 - Overtime/Extra Time - Classified		-	73	-	-	-	-
0211 - Public Employees Retirement		-	288	-	-	-	-
0212 - Public Employee Retirement		-	11	-	-	-	-
0220 - Social Security		-	79	-	-	-	-
0231 - Workers Compensation		-	5	-	-	-	-
0232 - Unemployment Compensation		-	0	-	-	-	-
0241 - Health Insurance		-	5	-	-	-	-
0340 - Travel		-	-	2,894	2,883	2,883	2,883
0410 - Consumable Supplies & Mat		-	1,315	-	-	-	-
0480 - Computer Hardware		-	-	8,290	8,290	8,290	8,290
Total Requirements:		-	2,748	11,184	11,173	11,173	11,173
Total Funds		-	-	-	-	-	-

CES Auction Fund to F261 20/21

241 - CES Auction Fund to F261 20/21		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
Resources							
5400 - Beginning Fund Balance		24,010	-	-	-	-	-
Total Resources:		24,010	-	-	-	-	-
Requirements							
0410 - Consumable Supplies & Mat		992	-	-	-	-	-
Total Requirements:		992	-	-	-	-	-
Total Funds		(23,018)	-	-	-	-	-

Community Emergency Fund to F281 20/21

242 - Community Emergency Fund to F281 20/21		2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object		\$	\$	\$ FTE	\$	\$	\$ FTE
Resources							
5400 - Beginning Fund Balance		4,002	-	-	-	-	-
Total Resources:		4,002	-	-	-	-	-
Total Funds		(4,002)	-	-	-	-	-

CES Playground to F262 20/21

243 - CES Playground to F262 20/21	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
5400 - Beginning Fund Balance	5,230	-	-	-	-	-
Total Resources:	5,230	-	-	-	-	-
Total Funds	(5,230)	-	-	-	-	-

CES Garden & Heritage Trail to F263 20/21

244 - CES Garden & Heritage Trail to F263 20/21	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
5400 - Beginning Fund Balance	5,892	-	-	-	-	-
Total Resources:	5,892	-	-	-	-	-
Total Funds	(5,892)	-	-	-	-	-

Food Service to F299 20/21

250 - Food Service to F299 20/21	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1600 - Food Service Sales	60,115	-	-	-	-	-
1990 - Miscellaneous	435	-	-	-	-	-
3299 - State Restricted Grants-In-Aid	5,136	-	-	-	-	-
4503 - NSLP Breakfast	83,502	-	-	-	-	-
4505 - NSLP Lunch	165,938	-	-	-	-	-
4905 - Federal Commodities	24,994	-	-	-	-	-
5200 - Interfund Transfer	40,000	-	-	-	-	-
Total Resources:	380,121	-	-	-	-	-
Requirements						
0112 - Classified Salaries	113,283	-	-	-	-	-
0122 - Substitute Classified Sal	14,061	-	-	-	-	-
0130 - Additional Salary	3,750	-	-	-	-	-
0139 - Opt Out Insurance	2,025	-	-	-	-	-
0211 - Public Employees Retirement	35,702	-	-	-	-	-
0220 - Social Security	9,837	-	-	-	-	-
0231 - Workers Compensation	3,186	-	-	-	-	-
0232 - Unemployment Compensation	22	-	-	-	-	-
0241 - Health Insurance	89,781	-	-	-	-	-
0340 - Travel	89	-	-	-	-	-
0410 - Consumable Supplies & Mat	842	-	-	-	-	-
0411 - Supplies/Cafeteria	6,570	-	-	-	-	-

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250 - Food Service to F299 20/21

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0450 - Food/Cafeteria	102,086	-	-	-	-	-
0459 - Food - Commodities	24,994	-	-	-	-	-
0470 - Computer Software	4,159	-	-	-	-	-
0640 - Dues & Fees	3,217	-	-	-	-	-
Total Requirements:	413,605	-	-	-	-	-
Total Funds	33,484	-	-	-	-	-

SIA
Total: \$613,422

251 - SIA

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	-	201,577	588,678	613,422	613,422	613,422
Total Resources:	-	201,577	588,678	613,422	613,422	613,422
Requirements						
0111 - Certificated Salaries	-	71,227	301,793	322,273	322,273	322,273
0121 - Substitutes Certificated	-	-	2,284	3,031	3,031	3,031
0130 - Additional Salary	-	500	3,676	2,024	2,024	2,024
0131 - Overtime/Extra Time - Licensed	-	4,667	-	-	-	-
0139 - Opt Out Insurance	-	1,609	8,640	9,720	9,720	9,720
0211 - Public Employees Retireme	-	21,369	64,094	81,638	81,638	81,638
0220 - Social Security	-	5,973	24,203	25,785	25,785	25,785
0231 - Workers Compensaton	-	369	1,133	1,200	1,200	1,200
0232 - Unemployment Compensation	-	98	2,183	2,325	2,325	2,325
0233 - Paid Family Medical Leave	-	-	-	674	674	674
0241 - Health Insurance	-	19,993	80,563	82,266	82,266	82,266
0310 - Professional & Technical	-	40,000	45,526	40,000	40,000	40,000
0311 - Instruction Services	-	-	9,000	5,500	5,500	5,500
0343 - Student Travel Out of District	-	-	200	114	114	114
0410 - Consumable Supplies & Mat	-	21,359	12,006	30,922	30,922	30,922
0420 - Textbooks	-	-	4,650	2,000	2,000	2,000
0421 - Workbooks	-	-	2,250	1,500	1,500	1,500
0460 - Nonconsumable Supplies	-	14,413	7,316	1,700	1,700	1,700
0470 - Computer Software	-	-	3,109	-	-	-
0480 - Computer Hardware	-	-	16,052	750	750	750
Total Requirements:	-	201,577	588,678	613,422	613,422	613,422
Total Funds	-	-	-	-	-	-

HSS Measure 98

Total: \$192,153

252 - HSS Measure 98

	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$	FTE	\$	\$	\$ FTE
Resources							
3299 - State Restricted Grants-In-Aid	-	207,040	192,153		192,153	192,153	192,153
<i>Total Resources:</i>	-	207,040	192,153		192,153	192,153	192,153
Requirements							
0111 - Certificated Salaries	-	78,112	46,205	1.00	83,266	83,266	83,266 1.00
0112 - Classified Salaries	-	42,311	27,649	0.88	28,625	28,625	28,625 0.88
0130 - Additional Salary	-	-	326		-	-	-
0139 - Opt Out Insurance	-	17,590	12,150		5,670	5,670	5,670
0211 - Public Employees Retirement	-	39,199	20,476		27,886	27,886	27,886
0220 - Social Security	-	10,598	6,604		8,994	8,994	8,994
0231 - Workers Compensation	-	698	304		411	411	411
0232 - Unemployment Compensation	-	118	595		811	811	811
0233 - Paid Family Medical Leave	-	-	-		236	236	236
0241 - Health Insurance	-	31	27		19,813	19,813	19,813
0410 - Consumable Supplies & Mat	-	7,913	10,880		15,000	15,000	15,000
0420 - Textbooks	-	-	61,273		1,441	1,441	1,441
0540 - Equipment, Depreciable	-	10,469	5,664		-	-	-
<i>Total Requirements:</i>	-	207,040	192,153	1.88	192,153	192,153	192,153 1.88
<i>Total Funds</i>	-	-	-	1.88	-	-	- 1.88

City of Clatskanie Cares

253 - City of Clatskanie Cares

	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$	FTE	\$	\$	\$ FTE
Resources							
2200 - Restricted Revenue	-	52,177	-		-	-	-
<i>Total Resources:</i>	-	52,177	-		-	-	-
Requirements							
0410 - Consumable Supplies & Mat	-	52,177	-		-	-	-
<i>Total Requirements:</i>	-	52,177	-		-	-	-
<i>Total Funds</i>	-	-	-		-	-	-

Rural Broadband

254 - Rural Broadband

	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$	FTE	\$	\$	\$ FTE
Resources							
2200 - Restricted Revenue	-	22,000	-		-	-	-
<i>Total Resources:</i>	-	22,000	-		-	-	-

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254 - Rural Broadband

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Requirements						
0324 - Rentals	-	11,000	-	-	-	-
0359 - Other Communication	-	11,000	-	-	-	-
Total Requirements:	-	22,000	-	-	-	-
Total Funds	-	-	-	-	-	-

State Misc Grants

Total: \$149,031

255 - State Misc Grants

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1920 - Donations - Private Sources	-	-	10,000	100	100	100
2200 - Restricted Revenue	-	-	2,381	-	-	-
3299 - State Restricted Grants-In-Aid	-	9,333	48,577	147,249	147,249	147,249
5400 - Beginning Fund Balance	-	-	-	1,682	1,682	1,682
Total Resources:	-	9,333	60,958	149,031	149,031	149,031
Requirements						
0130 - Additional Salary	-	5,500	1,800	-	-	-
0211 - Public Employees Retireme	-	58	417	-	-	-
0220 - Social Security	-	416	138	-	-	-
0231 - Workers Compensaton	-	25	15	-	-	-
0232 - Unemployment Compensation	-	1	11	-	-	-
0310 - Professional & Technical	-	3,333	-	144,249	144,249	144,249
0341 - Travel, Local In District	-	-	3,000	3,000	3,000	3,000
0410 - Consumable Supplies & Mat	-	-	45,017	782	782	782
0460 - Nonconsumable Supplies	-	-	10,560	1,000	1,000	1,000
Total Requirements:	-	9,333	60,958	149,031	149,031	149,031
Total Funds	-	-	-	-	-	-

Chronic Absenteeism

257 - Chronic Absenteeism

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	-	6,659	-	-	-	-
Total Resources:	-	6,659	-	-	-	-

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257 - Chronic Absenteeism

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Requirements						
0310 - Professional & Technical	-	6,413	-	-	-	-
0410 - Consumable Supplies & Mat	-	246	-	-	-	-
Total Requirements:	-	6,659	-	-	-	-
Total Funds	-	-	-	-	-	-

Summer Academic High School Total: \$32,390

258 - Summer Academic High School

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	-	10,835	15,166	32,390	32,390	32,390
Total Resources:	-	10,835	15,166	32,390	32,390	32,390
Requirements						
0111 - Certificated Salaries	-	7,095	1,088	8,500	8,500	8,500
0112 - Classified Salaries	-	898	55	150	150	150
0211 - Public Employees Retireme	-	2,133	271	2,094	2,094	2,094
0220 - Social Security	-	605	88	661	661	661
0231 - Workers Compensaton	-	62	7	68	68	68
0232 - Unemployment Compensation	-	1	8	60	60	60
0233 - Paid Family Medical Leave	-	-	-	17	17	17
0310 - Professional & Technical	-	-	1,230	-	-	-
0410 - Consumable Supplies & Mat	-	40	2,146	3,500	3,500	3,500
0460 - Nonconsumable Supplies	-	-	1,788	7,340	7,340	7,340
0480 - Computer Hardware	-	-	2,485	10,000	10,000	10,000
0540 - Equipment, Depreciable	-	-	6,000	-	-	-
Total Requirements:	-	10,835	15,166	32,390	32,390	32,390
Total Funds	-	-	-	-	-	-

Summer Enrichment K8 Total: \$79,537

259 - Summer Enrichment K8

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	-	-	121,597	79,537	79,537	79,537
Total Resources:	-	-	121,597	79,537	79,537	79,537
Requirements						
0111 - Certificated Salaries	-	-	6,345	7,500	7,500	7,500
0112 - Classified Salaries	-	-	2,661	3,000	3,000	3,000
0211 - Public Employees Retireme	-	-	1,793	2,542	2,542	2,542
0220 - Social Security	-	-	680	803	803	803
0231 - Workers Compensaton	-	-	40	83	83	83

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259 - Summer Enrichment K8

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
0232 - Unemployment Compensation	-	-	2	72	72	72
0233 - Paid Family Medical Leave	-	-	-	21	21	21
0460 - Nonconsumable Supplies	-	-	455	15,516	15,516	15,516
0480 - Computer Hardware	-	-	2,478	10,000	10,000	10,000
0530 - Improvements Other Than Buildings	-	-	59,400	40,000	40,000	40,000
0540 - Equipment, Depreciable	-	-	7,050	-	-	-
0564 - Bus and Capital Bus Improvements	-	-	40,693	-	-	-
<i>Total Requirements:</i>	-	-	121,597	79,537	79,537	79,537
<i>Total Funds</i>	-	-	-	-	-	-

Student Body Elementary School

Total: \$58,097

260 - Student Body Elementary School

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1740 - ASB General Fees	-	-	2,200	2,200	2,200	2,200
1760 - Club Fund Raising	266	42	35	35	35	35
1790 - Other Xcurr Activities	1,497	-	-	-	-	-
1920 - Donations - Private Sources	1,668	1,684	695	695	695	695
1961 - Recovery Current Yr Expenditures	147	40	120	163	163	163
1990 - Miscellaneous	5,454	(20)	5,340	5,380	5,380	5,380
3299 - State Restricted Grants-In-Aid	16,269	23,607	23,607	23,607	23,607	23,607
5400 - Beginning Fund Balance	31,721	25,030	26,017	26,017	26,017	26,017
<i>Total Resources:</i>	57,024	50,383	58,014	58,097	58,097	58,097
Requirements						
0130 - Additional Salary	7,615	2,898	2,977	3,113	3,113	3,113
0211 - Public Employees Retirement	2,477	770	769	739	739	739
0220 - Social Security	727	222	228	238	238	238
0231 - Workers Compensation	46	13	11	11	11	11
0232 - Unemployment Compensation	2	1	21	22	22	22
0233 - Paid Family Medical Leave	-	-	-	7	7	7
0241 - Health Insurance	108	-	-	-	-	-
0343 - Student Travel Out of District	14,276	17,825	18,300	18,300	18,300	18,300
0355 - Printing & Binding	326	-	-	-	-	-
0410 - Consumable Supplies & Mat	6,143	2,638	34,825	34,692	34,692	34,692
0430 - Library Books	275	-	883	975	975	975
<i>Total Requirements:</i>	31,994	24,367	58,014	58,097	58,097	58,097
<i>Total Funds</i>	(25,030)	(26,015)	-	-	-	-

CES Auction
Total: \$24,853

261 - CES Auction	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1920 - Donations - Private Sources	-	-	3,751	3,800	3,800	3,800
5400 - Beginning Fund Balance	-	23,018	23,018	21,053	21,053	21,053
Total Resources:	-	23,018	26,769	24,853	24,853	24,853
Requirements						
0310 - Professional & Technical	-	-	10,000	10,000	10,000	10,000
0324 - Rentals	-	-	1,000	1,000	1,000	1,000
0353 - Postage	-	-	200	200	200	200
0354 - Advertising	-	-	500	500	500	500
0410 - Consumable Supplies & Mat	-	-	4,300	2,384	2,384	2,384
0460 - Nonconsumable Supplies	-	-	5,934	5,934	5,934	5,934
0480 - Computer Hardware	-	-	4,835	4,835	4,835	4,835
Total Requirements:	-	-	26,769	24,853	24,853	24,853
Total Funds	-	(23,018)	-	-	-	-

CES Playground
Total: \$2,710

262 - CES Playground	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
5400 - Beginning Fund Balance	-	5,230	3,781	2,710	2,710	2,710
Total Resources:	-	5,230	3,781	2,710	2,710	2,710
Requirements						
0410 - Consumable Supplies & Mat	-	1,449	3,781	2,710	2,710	2,710
Total Requirements:	-	1,449	3,781	2,710	2,710	2,710
Total Funds	-	(3,781)	-	-	-	-

CES Garden & Heritage Trail
Total: \$1,000

263 - CES Garden & Heritage Trail	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1920 - Donations - Private Sources	-	-	171	1,000	1,000	1,000
5400 - Beginning Fund Balance	-	5,892	5,828	-	-	-
Total Resources:	-	5,892	5,999	1,000	1,000	1,000

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263 - CES Garden & Heritage Trail

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Requirements						
0130 - Additional Salary	-	-	991	-	-	-
0211 - Public Employees Retireme	-	-	255	-	-	-
0220 - Social Security	-	-	76	-	-	-
0231 - Workers Compensaton	-	-	4	-	-	-
0232 - Unemployment Compensation	-	-	7	-	-	-
0329 - Other Property Services	-	-	493	-	-	-
0410 - Consumable Supplies & Mat	-	65	4,173	1,000	1,000	1,000
Total Requirements:	-	65	5,999	1,000	1,000	1,000
Total Funds	-	(5,828)	-	-	-	-

ASB Middle/High School Funds
Total: \$70,000

265 - ASB Middle/High School Funds

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1710 - Admissions	-	2,480	-	-	-	-
1740 - ASB General Fees	4,936	2,425	-	-	-	-
1741 - ASB Club Fees	3,987	1,237	455	-	-	-
1760 - Club Fund Raising	15,260	3,205	14,410	13,747	13,747	13,747
1920 - Donations - Private Sources	12,814	1,135	-	-	-	-
1990 - Miscellaneous	151	40	-	-	-	-
5400 - Beginning Fund Balance	49,772	56,076	48,700	56,253	56,253	56,253
Total Resources:	86,921	66,599	63,565	70,000	70,000	70,000
Requirements						
0340 - Travel	409	-	-	-	-	-
0343 - Student Travel Out of District	2,525	-	-	-	-	-
0410 - Consumable Supplies & Mat	25,172	8,831	63,565	70,000	70,000	70,000
0640 - Dues & Fees	2,737	1,265	-	-	-	-
Total Requirements:	30,844	10,096	63,565	70,000	70,000	70,000
Total Funds	(56,076)	(56,503)	-	-	-	-

ASB Sports Funds
Total: \$63,094

266 - ASB Sports Funds

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1742 - ASB Sports Fees	956	-	-	-	-	-
1760 - Club Fund Raising	303	145	-	55,000	55,000	55,000
1920 - Donations - Private Sources	430	2,770	55,000	-	-	-
5400 - Beginning Fund Balance	3,039	356	3,015	8,094	8,094	8,094
Total Resources:	4,728	3,272	58,015	63,094	63,094	63,094

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266 - ASB Sports Funds

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Requirements						
0340 - Travel	836	286	-	-	-	-
0410 - Consumable Supplies & Mat	3,536	1,080	58,015	63,094	63,094	63,094
Total Requirements:	4,372	1,365	58,015	63,094	63,094	63,094
Total Funds	(356)	(1,906)	-	-	-	-

Puzey Memorial Sports Fund

Total: \$775

267 - Puzey Memorial Sports Fund

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
5400 - Beginning Fund Balance	775	775	-	775	775	775
Total Resources:	775	775	-	775	775	775
Requirements						
0374 - Other Tuition	-	-	-	775	775	775
Total Requirements:	-	-	-	775	775	775
Total Funds	(775)	(775)	-	-	-	-

College Career Readiness PGRM

268 - College Career Readiness PGRM

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	-	12,531	6,993	-	-	-
5400 - Beginning Fund Balance	-	1,000	-	-	-	-
Total Resources:	-	13,531	6,993	-	-	-
Requirements						
0540 - Equipment, Depreciable	-	12,531	6,993	-	-	-
Total Requirements:	-	12,531	6,993	-	-	-
Total Funds	-	(1,000)	-	-	-	-

Transportation Equip/Rese

Total: \$169,433

270 - Transportation Equip/Rese

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1990 - Miscellaneous	-	-	82,768	-	-	-

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270 - Transportation Equip/Rese

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
3222 - SSF Transportation Equipment	110,251	106,436	117,112	118,078	118,078	118,078
5160 - Lease Purchase Receipts	-	73,854	-	-	-	-
5200 - Interfund Transfer	75,000	101,806	-	47,634	47,634	47,634
5400 - Beginning Fund Balance	0	31,899	-	3,721	3,721	3,721
Total Resources:	185,251	313,996	199,880	169,433	169,433	169,433
Requirements						
0540 - Equipment, Depreciable	-	66,729	-	-	-	-
0564 - Bus and Capital Bus Improvements	-	73,854	82,768	-	-	-
0610 - Redemption of Principal	144,640	116,659	106,207	157,636	157,636	157,636
0622 - Bus Interest	8,712	9,406	6,184	7,076	7,076	7,076
0810 - Planned Reserves	-	-	4,721	4,721	4,721	4,721
Total Requirements:	153,352	266,648	199,880	169,433	169,433	169,433
Total Funds	(31,899)	(47,348)	-	-	-	-

Tap Grants School Facilities

Total: \$25,000

271 - Tap Grants School Facilities

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	-	-	-	25,000	25,000	25,000
Total Resources:	-	-	-	25,000	25,000	25,000
Requirements						
0310 - Professional & Technical	-	-	-	-	25,000	25,000
0383 - Architect/Engineer Serv	-	-	-	25,000	-	-
Total Requirements:	-	-	-	25,000	25,000	25,000
Total Funds	-	-	-	-	-	-

Strategic Investment Program Fund

Total: \$963,243

280 - Strategic Investment Program Fund

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1920 - Donations - Private Sources	431,329	432,518	367,335	340,000	340,000	340,000
5400 - Beginning Fund Balance	423,867	515,196	378,235	623,243	623,243	623,243
Total Resources:	855,196	947,714	745,570	963,243	963,243	963,243
Requirements						
0711 - Transfer to Food Service	-	-	62,390	-	-	-

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280 - Strategic Investment Program Fund

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	FTE	\$	\$	FTE
0716 - Transfer to LED Debt Fund	-	57,000	59,937	-	-	-
0717 - Transfer to Bus Replaceme	-	66,806	-	-	-	-
0718 - Transfer to General Fund	340,000	445,673	200,000	241,710	241,710	241,710
0810 - Planned Reserves	-	-	423,243	721,533	721,533	721,533
<i>Total Requirements:</i>	<i>340,000</i>	<i>569,479</i>	<i>745,570</i>	<i>963,243</i>	<i>963,243</i>	<i>963,243</i>
<i>Total Funds</i>	<i>(515,196)</i>	<i>(378,235)</i>	-	-	-	-

Community Emergency Fund

Total: \$4,002

281 - Community Emergency Fund

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	FTE	\$	\$	FTE
Resources						
5400 - Beginning Fund Balance	-	4,002	4,000	4,002	4,002	4,002
<i>Total Resources:</i>	-	<i>4,002</i>	<i>4,000</i>	<i>4,002</i>	<i>4,002</i>	<i>4,002</i>
Requirements						
0410 - Consumable Supplies & Mat	-	-	4,000	4,002	4,002	4,002
<i>Total Requirements:</i>	-	-	<i>4,000</i>	<i>4,002</i>	<i>4,002</i>	<i>4,002</i>
<i>Total Funds</i>	-	<i>(4,002)</i>	-	-	-	-

Self Sustaining Fund

Total: \$7,096

282 - Self Sustaining Fund

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	FTE	\$	\$	FTE
Resources						
1920 - Donations - Private Sources	-	195	1,644	2,000	2,000	2,000
1990 - Miscellaneous	-	-	2,000	2,000	2,000	2,000
5400 - Beginning Fund Balance	-	1,286	1,452	3,096	3,096	3,096
<i>Total Resources:</i>	-	<i>1,481</i>	<i>5,096</i>	<i>7,096</i>	<i>7,096</i>	<i>7,096</i>
Requirements						
0410 - Consumable Supplies & Mat	-	-	5,096	7,096	7,096	7,096
<i>Total Requirements:</i>	-	-	<i>5,096</i>	<i>7,096</i>	<i>7,096</i>	<i>7,096</i>
<i>Total Funds</i>	-	<i>(1,481)</i>	-	-	-	-

Child Nutrition
Total: \$424,761

299 - Child Nutrition	2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	\$	\$	FTE
Resources								
1600 - Food Service Sales	-	715	21,602		21,602	21,602	21,602	
1921 - Grants - Private Sources	-	6,000	-		-	-	-	
1990 - Miscellaneous	-	545	138		138	138	138	
3102 - SSF Lunch Fund Match	-	3,227	3,000		3,000	3,000	3,000	
3299 - State Restricted Grants-In-Aid	-	2,811	4,192		4,192	4,192	4,192	
4503 - NSLP Breakfast	-	121,055	76,510		66,510	66,510	66,510	
4505 - NSLP Lunch	-	196,153	244,256		230,092	230,092	230,092	
4905 - Federal Commodities	-	26,049	34,227		34,227	34,227	34,227	
5200 - Interfund Transfer	-	40,000	103,420		65,000	65,000	65,000	
5400 - Beginning Fund Balance	-	(31,372)	(41,030)		-	-	-	
Total Resources:	-	365,182	446,315		424,761	424,761	424,761	
Requirements								
0112 - Classified Salaries	-	123,448	138,097	5.66	142,844	142,844	142,844	5.22
0122 - Substitute Classified Sal	-	7,303	12,000		12,000	12,000	12,000	
0130 - Additional Salary	-	9,286	200		-	-	-	
0132 - Overtime/Extra Time - Classified	-	-	600		600	600	600	
0134 - Imputed Income	-	(5,206)	-		-	-	-	
0139 - Opt Out Insurance	-	2,855	-		2,835	2,835	2,835	
0211 - Public Employees Retirement	-	36,635	32,858		39,754	39,754	39,754	
0220 - Social Security	-	10,705	15,829		12,108	12,108	12,108	
0231 - Workers Compensation	-	3,224	3,564		2,494	2,494	2,494	
0232 - Unemployment Compensation	-	25	1,428		1,093	1,093	1,093	
0233 - Paid Family Medical Leave	-	-	-		318	318	318	
0241 - Health Insurance	-	91,034	86,405		46,381	46,381	46,381	
0340 - Travel	-	194	50		50	50	50	
0410 - Consumable Supplies & Mat	-	40	-		-	-	-	
0411 - Supplies/Cafeteria	-	13,577	12,750		12,750	12,750	12,750	
0450 - Food/Cafeteria	-	59,580	100,192		109,192	109,192	109,192	
0459 - Food - Commodities	-	26,049	34,227		34,227	34,227	34,227	
0470 - Computer Software	-	4,159	4,612		4,612	4,612	4,612	
0640 - Dues & Fees	-	3,316	3,503		3,503	3,503	3,503	
Total Requirements:	-	386,222	446,315	5.66	424,761	424,761	424,761	5.22
Total Funds	-	21,040	-	5.66	-	-	-	5.22
Total Funds 299 - Child Nutrition	(691,372)	(551,088)	-	20.14	-	-	-	20.66

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

June 13, 2022

Total \$757,737

Debt Service Fund

Total: \$695,800

300 - Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1111 - Current Year Taxes	681,997	701,302	698,248	695,800	695,800	695,800
1112 - Prior Year Taxes	23,759	23,558	-	-	-	-
1114 - Payments In Lieu of TAX	-	50	-	-	-	-
1190 - Penalties & Interest On Taxes	260	107	-	-	-	-
1510 - Interest On Investments	78	0	-	-	-	-
5400 - Beginning Fund Balance	32,690	27,075	-	-	-	-
Total Resources:	738,785	752,091	698,248	695,800	695,800	695,800
Requirements						
0610 - Redemption of Principal	687,000	717,000	395,000	310,000	310,000	310,000
0621 - Interest	24,710	13,168	303,248	385,800	385,800	385,800
Total Requirements:	711,710	730,168	698,248	695,800	695,800	695,800
Total Funds	(27,075)	(21,923)	-	-	-	-

Debt Service LED Fund

Total: \$61,937

310 - Debt Service LED Fund

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
5200 - Interfund Transfer	-	57,000	59,937	65,000	65,000	65,000
5400 - Beginning Fund Balance	63,316	(1,615)	-	(3,063)	(3,063)	(3,063)
Total Resources:	63,316	55,385	59,937	61,937	61,937	61,937
Requirements						
0610 - Redemption of Principal	45,586	47,027	48,804	52,648	52,648	52,648
0621 - Interest	19,345	12,910	11,133	9,289	9,289	9,289
Total Requirements:	64,931	59,937	59,937	61,937	61,937	61,937
Total Funds	1,615	4,552	-	-	-	-
Total Funds 310 - Debt Service LED Fund	(25,460)	(17,371)	-	-	-	-

Capital Project 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

June 13, 2022

Total \$13,188,182

M5-284 Capital Projects

Total: \$13,050,000

401 - M5-284 Capital Projects

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
1510 - Interest On Investments	-	-	50,000	50,000	50,000	50,000
3299 - State Restricted Grants-In-Aid	-	-	4,000,000	4,000,000	4,000,000	4,000,000
5110 - Bond Proceeds	-	-	12,186,228	-	-	-
5400 - Beginning Fund Balance	-	-	-	9,000,000	9,000,000	9,000,000
Total Resources:	-	-	16,236,228	13,050,000	13,050,000	13,050,000
Requirements						
0354 - Advertising	-	-	500	500	500	500
0383 - Architect/Engineer Servic	-	-	400,000	150,000	150,000	150,000
0390 - Other General Prof & Tech	-	-	200,000	200,000	200,000	200,000
0520 - Building Improvements	-	-	14,235,728	11,998,015	11,998,015	11,998,015
0530 - Improvements Other Than Buildings	-	-	-	303,485	303,485	303,485
0540 - Equipment, Depreciable	-	-	1,200,000	-	-	-
0562 - Bus Garage Improvements	-	-	-	368,000	368,000	368,000
0640 - Dues & Fees	-	-	200,000	30,000	30,000	30,000
Total Requirements:	-	-	16,236,228	13,050,000	13,050,000	13,050,000
Total Funds	-	-	-	-	-	-

Capital Maintenance Fund

Total: \$138,182

440 - Capital Maintenance Fund

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
Resources						
5300 - Sale of Fixed Asset	50,000	116,022	-	-	-	-
5400 - Beginning Fund Balance	88,182	138,182	138,182	138,182	138,182	138,182
Total Resources:	138,182	254,204	138,182	138,182	138,182	138,182
Requirements						
0322 - Repairs & Maintenance Ser	-	-	40,000	80,000	80,000	80,000
0460 - Nonconsumable Supplies	-	-	40,000	40,000	40,000	40,000
0810 - Planned Reserves	-	-	58,182	18,182	18,182	18,182
Total Requirements:	-	-	138,182	138,182	138,182	138,182
Total Funds	(138,182)	(254,204)	-	-	-	-
Total Funds 440 - Capital Maintenance Fund	(138,182)	(254,204)	-	-	-	-

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

June 13, 2022

Total \$53,664

Kleger Scholarship Fund

Total: \$53,664

721 - Kleger Scholarship Fund

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
Account Type - Object	\$	\$	\$ FTE	\$	\$	\$ FTE
<u>Resources</u>						
1510 - Interest On Investments	1,136	420	430	273	273	273
5400 - Beginning Fund Balance	51,471	52,607	53,100	53,391	53,391	53,391
<i>Total Resources:</i>	52,607	53,027	53,530	53,664	53,664	53,664
<u>Requirements</u>						
0374 - Other Tuition	-	-	53,530	53,664	53,664	53,664
<i>Total Requirements:</i>	-	-	53,530	53,664	53,664	53,664
<i>Total Funds</i>	(52,607)	(53,027)	-	-	-	-