

Grant School District 3



2021-2022 BUDGET DOCUMENT

PROPOSED MAY 5, 2021

401 N. Canyon City Blvd. ♦ Canyon City, OR 97820
541-575-1280
www.grantesd.k12.or.us/District-3



GRANT SCHOOL DISTRICT #3

401 N. Canyon City Blvd. • Canyon City, OR 97820
Phone: (541) 575-1280 • Fax: (541) 575-3614

BUDGET COMMITTEE 2021-22

SCHOOL BOARD MEMBERS:

4 YR. TERM EXPIRES

CHRIS CRONIN Chairman (Zone 4).....	6/30/21
DR. COLLEEN ROBERTSON (At Large).....	6/30/23
HALEY WALKER – Vice Chairman (Zone 2).....	6/30/21
TRACY WYLLIE (At Large).....	6/30/23
KELLY STOKES - (Zone 1).....	6/30/21
JAKE TAYLOR (At Large)	6/30/23
AARON LIEUALLEN – (Zone 3).....	6/30/21

APPOINTED COMMITTEE MEMBERS:

3-YEAR TERM EXPIRES

MAT CARTER.....	6/30/23
DAVID GEHLEY	6/30/23
CHRIS LABHART.....	6/30/21
LEVI MANITSAS	6/30/22
.....	6/30/21
KING WILLIAMS	6/30/23
.....	6/30/22

DISTRICT LEADERSHIP STAFF:

BRET UPTMOR	SUPERINTENDENT/CLERK
HEIDI HALLGARTH.....	BUSINESS MANAGER/DEPUTY CLERK
RYAN GERRY	PRINCIPAL/ATHLETIC DIRECTOR, GRANT UNION JR/SR HIGH SCHOOL
DARBIE DENNISON.....	PRINCIPAL, HUMBOLT ELEMENTARY
DANA MCLEAN.....	HEAD TEACHER, SENECA SCHOOL
KAREN SHELTON	ASSISTANT PRINCIPAL, GRANT UNION JR/SR HIGH SCHOOL
RHONDA MCCUMBER	SPECIAL EDUCATION DIRECTOR

2021-2022 BUDGET MESSAGE

GRANT SCHOOL DISTRICT #3

This budget message and document are printed in compliance with Oregon Revised Statutes, Chapter 294. The budget represents the educational and financial plan for the 2021-22 school year.

OVERVIEW

In previous years, a common goal of the board and the district was to prepare a budget that dealt with declining enrollment and increased costs. The county's population peaked at about 8,200 in 1980 and then generally decreased to 7,199 in 2019. The median age is 53 and the proportion of the population 65 or older increased from 17% in 2000 to 30.4% in 2019. The median household income is \$45,357 in 2018 dollars (27% below the State average).

Accounting data is gathered by the State from Oregon school districts and placed in a database that is accessible to the public. The database web site can be accessed at <https://www.oregon.gov/ode/schools-and-districts/finance/Pages/default.aspx>. To gather this data, each school must report their expenditures in the same manner. To standardize expenditure reporting, the Oregon Department of Education's chart of accounts relates expenditures to academic content standards, and to standardize and prescribe common definitions for expenditures. The accounting system also takes on the responsibility of tracking resources and services related to the 'Every Student Succeeds Act'.

FORMAT

This budget was prepared in accordance with the format prescribed by the Budget and Accounting Manual for school districts published by the Oregon Department of Education. The format is the same as in previous years.

PREPARATION

Our budget process for fiscal year 2021-22 is based on enrollment and ODE recommendation on funding due to the COVID-19. This budget was developed to reflect an increase in full time equivalencies from the previous year as part of our anticipated SIA funds, COVID-19 funds and general fund estimate.

Because of the continued uncertainty of the local economy, number of returning students and the continued legislative session, it is difficult to determine the exact enrollment figures and revenues directly affecting the budget. Funds have been budgeted from ESSER II and III to help work with program scenarios we may encounter for 2021-2022.

Over 77% of the general fund budget is dedicated to salaries and associated payroll costs. This budget reflects the second year of a four-year contract with the classified staff and the third year of a four-year contract with licensed staff. The budget includes the following employee counts:

	<u>FTE</u>	<u>Employee Count</u>
Licensed Staff.....	42.5	43
Non Licensed Staff.....	42.63	43
Administrators.....	4.50	5
Confidential.....	<u>5.00</u>	<u>5</u>
	86.2	96

BACKGROUND INFORMATION

Grant School District #3 includes three school sites with enrollment figures as shown below:

	Grades	Enrollment March 2021	Projected Enrollment 2021-22
Seneca Elementary School.....	K-6	22	20
Humbolt Elementary.....	K-6	266	275
Grant Union Jr/Sr High School.....	7-12	232	250
	Total Enrollment:	520	545

REVENUES

As has been the case since the passage of Ballot Measure 5 (the property tax limitation measure), local patrons do not have the ability to fund their schools beyond the amount established by the tax limitation measure. Revenues acquired at the local level such as local property taxes, federal forest fees, common school funds, county school funds are subtracted from the amount to be funded by the State.

In recent years the Grant County Court and Road Department remained committed to sharing Secure Rural Schools and Communities (SRSC) Act monies with county schools. In 2014-15 the county earmarked 15% of all future SRSC funds they receive for county schools. District 3's shares of that funding for 2020-21 was \$416,000. The excess timber receipts have positively impacted the quality of education for decades of Grant School District #3 graduates. With these additional funds the District has been setting aside dollars to meet long-term goals and allowing the district to leverage monies for projects otherwise impossible to complete.

The State's proposed budget for the 2021-23 biennium is \$9.1 billion for K-12 schools. This will be a 49/51 split between 2021-22 and 2022-23. The economic indicators appear to be positive for our forecast. The legislators are currently in session and there is an anticipated increase in the SSF closer to 9.3 billion. This will add approximately \$123,000 to our revenue. There is still a bit of uncertainty on the revenues districts will receive in special revenue accounts such as SIA, HSS and ESSER III. Any budget reductions necessary will take place using information gathered from the federal government, ODE, the Board and leadership team.

PROPOSAL

The proposed budget for the 2021-22 school year is \$20,612,850. The general fund budget is \$11,353,602 and the special funds budget total is \$9,259,248.

The budget process involved a community meeting for the SIA funding, building specific needs, and board discussion on Long Range Facility Planning. Each discussion generated priorities in which the leadership team submitted. The revenue versus expenditure needs allow for funding a majority of the priorities.

SUMMARY

Over the past 10 years, Grant School District #3's enrollment has declined by 111 students. This decline of students equates to an estimated loss of \$1,044,621 in revenue to the District from the State School Fund Grant for 2021-22. Much of this loss has been made up by the increase in per student funding in the general fund, reduced expenditures, increase funding of special revenue and conservative approaches to budgeting.

The district past savings measures has made it possible to stabilize the use of funds so our revenues match our expenditures and the use of reserves has been eliminated.

There has been other sources of revenue developed through legislation and federal government which increased our overall budget. The SIA was funded at \$448,020. Programs such as outdoor school and HSS will remain in place or have minimal reductions. HSS is estimated to be \$169,040 and Outdoor School approximately \$25,000. ESSER II and III over the next three years will add approximately \$575,570 per year for the next three years. As we redesign education in our district we will utilize these funds to meet the traditional comprehensive education and the virtual school environment.

Moving in a positive direction with programs is possible because of the public support our schools have received. We continue to encourage people to contact legislators and remind legislators public schools need to be a high priority and reliable, stable funding is necessary to continue to maintain quality programs for students. The best way to guarantee a successful future for our State is to guarantee its citizens the opportunity to have an excellence education.

The Grant School District 3 budget is using the current estimates provided by the state. The district is prepared to make adjustments to spending in the case the district needs to make reductions.

2021-22 BUDGET COMMITTEE CALENDAR

May 2021

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
25	26	27	28	29	30	1
2	3	4	5	6	7	8
			Budget Meeting, 7 pm			
9	10	11	12	13	14	15
16	17	18	19	20	21	22
			Budget Meeting, 6 pm (Optional) Board Meeting, 7 pm			
23	24	25	26	27	28	29
30	31					

June 2021

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
30	31	1	2	3	4	5
6	7	8	9	10	11	12
			Budget Hearing, 6:30 pm Board Meeting, 7 pm			
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

BUDGET (OR ACCOUNT) NUMBERS

What they mean and how to interpret them

The budget numbers provide a statewide, standardized means of tracking financial activity that, to a degree, can be varied for the individual needs of each school district.

Revenues are comprised of two sets of numbers (or dimensions). The first dimension identifies the fund and the second identifies where the revenues come from (i.e. local, state, federal, etc.).

Expenditures are comprised of five dimensions – fund, function, object, location and area of responsibility. The first dimension refers to the same fund as the revenue fund; the second dimensions describes the activity of expense (i.e. instruction, facilities, etc.); the third describes the type of service or commodity purchased; the fourth dimension identifies the location within the district that the purchase was made for; and, the fifth identifies the specific program or department that funds were expended for.

Below is a recap of the District's budget numbers:

REVENUES

XXX-XXXX

FUND SOURCE

FUND

(Dimension 1)

100 GENERAL FUND

200 SPECIAL REVENUE FUNDS

- 208 SPECIAL PROJECTS
- 209 CURRICULUM & TECHNOLOGY
- 210 BUS REPLACEMENT
- 240 TITLE PROGRAMS
- 243 MEDICAID
- 253 SCHOOL LUNCH
- 260 IDEA (PL 105-17)

300 DEBT SERVICE FUNDS

- 301 DEBT SERVICE FUND
- 305 PERS DEBT SERVICE FUND

400 CAPITAL PROJECT FUNDS

- 400 CAPITAL PROJECTS FUNDS / BONDS

SOURCE

(Dimension 2)

1000 LOCAL SOURCES

- 1100 TAXES
 - 1111 CURRENT YEAR'S TAXES
 - 1112 PRIOR YEAR'S TAXES
- 1300 TUITION
 - 1312 TUITION FROM OTHER DISTRICTS
- 1500 EARNINGS ON INVESTMENTS
- 1510 INTEREST INCOME
- 1600 FOOD SERVICE
- 1612 SALE OF LUNCHES
- 1630 SPECIAL FUNCTIONS
- 1760 STUDENT BODY FUNDS – HUMBOLT
- 1761 STUDENT BODY FUNDS – SENECA
- 1768 STUDENT BODY FUNDS – GRANT UNION
- 1900 REVENUE FROM OTHER SOURCES

- 1910 RENTALS – BUILDING/BUS USE
- 1920 DONATIONS
- 1927 SCHOLARSHIPS
- 1960 RECOVERY OF EXPENDITURES
- 1990 MISCELLANEOUS REFUNDS

2000 INTERMEDIATE SOURCES

- 2100 UNRESTRICTED REVENUE
 - 2101 COUNTY SCHOOL FUND
 - 2102 ESD RESOLUTION SERVICES PASS-THRU FUNDS
 - 2103 ESD EXCESS TAX REVENUES
 - 2199 EXCESS COUNTY ROAD FUNDS (Secure Rural Schools & Communities)

3000 STATE SOURCES

- 3100 UNRESTRICTED GRANTS-IN-AID
 - 3101 BASIC SCHOOL SUPPORT (SSF)
 - 3103 COMMON SCHOOL FUND
 - 3199 OTHER UNRESTRICTED GRANTS (i.e. SMALL HIGH SCHOOL GRANT)
- 3200 RESTRICTED GRANTS
 - 3222 SSF BUS DEPRECIATION
 - 3299 OTHER GRANTS (i.e. Youth Transition Program)

4000 FEDERAL SOURCES

- 4200 UNRESTRICTED FEDERAL REVENUE PASSED THROUGH THE STATE
 - 4201 MEDICAID REIMBURSEMENT
- 4500 RESTRICTED FEDERAL REVENUE PASSED THROUGH THE STATE
 - 4700 FEDERAL GRANTS PASSED THROUGH ANOTHER AGENCY
- 4800 REVENUE IN LIEU OF TAXES
 - 4801 FEDERAL FOREST FEES
 - 4802 IMPACT AIDE – PL 874

5000 OTHER SOURCES

- 5200 TRANSFER FROM GENERAL FUND
- 5400 BEGINNING FUND BALANCE

EXPENDITURE

XXX – XXXX – XXX – XXX – XXX
Fund Function Object Location Area of Responsibility

FUND

(Dimension 1)

(See revenues on previous page)

FUNCTION

(Dimension 2)

1000 INSTRUCTION

- 1100 REGULAR PROGRAMS
- 1111 PRIMARY, K-6
- 1121 MIDDLE, 7-8
- 1122 MIDDLE, CO-CURRICULAR
- 1131 HIGH SCHOOL, 9-12
- 1132 HIGH SCHOOL CO-CURRICULAR
- 1140 PRE-KINDERGARTEN
- 1210 TALENTED AND GIFTED PROGRAM
- 1250 RESOURCE ROOM
- 1252 IDEA (PL 105-17)
- 1271 REMEDIATION (including Friday/Summer schools)
- 1272 TITLE I
- 1283 YOUTH TRANSITION PROGRAM
- 1291 ESL – (ENGLISH SECOND LANGUAGE)

2000 SUPPORT SERVICES

- 2115 STUDENT SAFETY
- 2120 GUIDANCE SERVICES
- 2130 HEALTH SERVICES
- 2140 PSYCHOLOGICAL SERVICES
- 2190 DIRECTOR – SPECIAL ED
- 2210 IMPROVEMENT OF INSTRUCTION
- 2220 EDUCATIONAL MEDIA SERVICES
- 2240 INSTRUCTIONAL STAFF DEVELOPMENT
- 2310 DISTRICT BOARD
- 2320 SUPERINTENDENT
- 2410 PRINCIPALS
- 2520 FISCAL SERVICES
- 2528 RISK MANAGEMENT - INSURANCE
- 2529 EMPLOYMENT INSURANCE
- 2540 OPERATION & MAINTENANCE OF PLANT
- 2545 ASBESTOS ABATEMENT
- 2549 CAPITAL CONSTRUCTION GRANT
- 2550 STUDENT TRANSPORTATION
- 2554 BUS REPLACEMENT
- 2555 CO-CURRICULAR TRANSPORTATION
- 2558 SPECIAL ED TRANSPORTATION
- 2620 PROGRAM DEVELOPMENT
- 2660 TECHNOLOGY SERVICES

3000 ENTERPRISE & COMMUNITY SERVICES

- 3100 FOOD SERVICES

4000 FACILITIES

- 4120 SITE ACQUISITION & DEVELOPMENT
- 4150 BUILDING CONSTRUCTION & IMPROVEMENT

5000 OTHER USES

- 5100 DEBT SERVICES
- 5110 LONG-TERM DEBT SERVICE
- 5120 SHORT-TERM DEBT RETIREMENT
- 5200 TRANSFER OF FUNDS

6000 CONTINGENCIES

- 6110 OPERATING CONTINGENCY

7000 UNAPPROPRIATED ENDING FUND BALANCE

OBJECT

(Dimension 3)

100 SALARIES

- 110 REGULAR SALARIES
- 111 LICENSED SALARIES
- 112 CLASSIFIED SALARIES
- 113 ADMINISTRATORS
- 114 MANAGERIAL – CONFIDENTIAL

120 NONPERMANENT SALARIES (SUBSTITUTES)

- 121 SUBSTITUTES – LICENSED
- 122 SUBSTITUTES – CLASSIFIED
- 124 TEMPORARY – CLASSIFIED
- 125 STUDENTS
- 130 ADDITIONAL SALARIES (COACHING/OVERTIME)

200 ASSOCIATED PAYROLL COSTS

- 211 PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) EMPLOYER CONTRIBUTION
- 213 PERS UAL
- 220 SOCIAL SECURITY ADMINISTRATION
- 231 WORKERS COMPENSATION
- 232 EMPLOYMENT DIVISION PAYMENT
- 241 HEALTH INSURANCE
- 242 LIFE INSURANCE
- 249 TUITION REIMBURSEMENT

300 PURCHASED SERVICES

- 310 PROFESSIONAL/TECHNICAL SERVICE
- 312 PROGRAM IMPROVEMENT
- 320 PROPERTY SERVICES
- 322 REPAIR & MAINTENANCE
- 324 COPY MACHINE LEASE
- 325 ELECTRICITY
- 326 HEATING FUEL
- 327 WATER & SEWER
- 328 SANITATION/GARBAGE
- 331 REIMBURSABLE STUDENT TRANSPORTATION
- 340 TRAVEL
- 350 COMMUNICATION
- 351 TELEPHONE
- 353 POSTAGE
- 354 ADVERTISING
- 355 PRINTING
- 370 TUITION
- 371 PAYMENTS TO OTHER DISTRICTS

- 381 AUDIT SERVICES
- 382 LEGAL SERVICES
- 383 ARCHITECT & ENGINEER SERVICES
- 384 NEGOTIATION SERVICES
- 388 ELECTION SERVICES
- 389 PHYSICAL THERAPY
- 390 OTHER

400 SUPPLIES & MATERIALS

- 410 SUPPLIES
- 411 GAS & FUEL
- 412 TIRES & BATTERIES
- 413 VEHICLE PARTS
- 415 PURCHASED FOOD
- 416 COMMODITIES
- 420 TEXTBOOKS
- 430 LIBRARY BOOKS
- 440 PERIODICALS
- 460 NON-CONSUMABLE SUPPLIES
- 470 COMPUTER SOFTWARE
- 480 HARDWARE/NETWORKING

500 CAPITAL OUTLAY

- 520 BUILDING ACQUISITION
- 530 OTHER IMPROVEMENTS (SITE)
- 533 GROUNDS CARE & UPKEEP
- 540 EQUIPMENT
- 541 NEW EQUIPMENT
- 542 REPLACEMENT EQUIPMENT
- 550 DEPRECIABLE TECHNOLOGY
- 562 BUS GARAGE
- 564 BUS & CAPITAL BUS IMPROVEMENTS

600 OTHER OBJECTS

- 601 BANK CHARGES
- 620 INTEREST
- 621 REGULAR INTEREST
- 622 GARAGE, BUS & CAPITAL INTEREST
- 640 DUES & FEES
- 650 INSURANCE
- 651 LIABILITY INSURANCE
- 653 PROPERTY INSURANCE
- 670 TAXES & LICENSES

700 TRANSFERS

- 710 BLDG. FUND MODIFICATIONS
- 711 CURRICULUM/TECHNOLOGY
- 713 GUHS STUDENT BODY TRANSFER
- 716 SCHOOL LUNCH TRANSFER
- 717 BUS REPLACEMENT TRANSFER
- 723 DEBT SERVICE FUND TRANSFER

800 OTHER USES

- 810 PLANNED RESERVE
- 820 RESERVED FOR NEXT YEAR

LOCATION

(Dimension 4)

- 001 SUBSTITUTE/COACHES
- 002 BUS SHOP
- 003 DISTRICT OFFICE
- 004 CAFETERIA
- 110 HUMBOLT ELEMENTARY SCHOOL
- 131 SENECA SCHOOL
- 608 GRANT UNION JUNIOR/SENIOR HIGH SCHOOL
- 701 SEVENTH STREET COMPLEX
- 995 DISTRICT WIDE COST CENTER

AREA OF RESPONSIBILITY

(Dimension 5)

- 001 EDUCATOR EFFECTIVENESS/COMMON CORE STATE STANDARDS (EE/CCSS)
- 008 LOAN - QSCB
- 050 GENERAL CLASSROOM INSTRUCTION
- 060 CORE CLASSES, BLOCK SCHEDULE
- 100 ENGLISH
- 110 SOCIAL STUDIES
- 120 SCIENCE
- 130 ART
- 131 MUSIC
- 135 YEARBOOK
- 181 MATHEMATICS
- 190 HEALTH
- 200 PHYSICAL EDUCATION
- 210 SECOND LANGUAGE
- 260 TECHNOLOGY/COMPUTERS
- 270 CAREERS
- 280 ENGLISH SECOND LANGUAGE
- 290 OTHER PROGRAMS
- 291 TITLE I
- 292 TITLE II
- 296 TITLE VI
- 320 SPECIAL ED – MAINTENANCE OF EFFORT
- 350 SCHOOL IMPROVEMENT
- 510 ARTS & COMMUNICATION
- 520 BUSINESS & MANAGEMENT
- 540 HOME EC
- 550 INDUSTRIAL & ENGINEERING SYSTEMS
- 551 WOODS
- 552 METALS
- 553 DRAFTING
- 560 VO AG

BUDGET RECAP

EXPENDITURES by FUNCTION - ALL FUNDS

FUNCTION	DESCRIPTION	FY 19-20 Actual	FY 20-21 Adopted	FY 21-22 Proposed
1111	Instruction - K-6	1,666,385	2,667,401	2,535,070
1121	Instruction - 7-8	463,652	550,256	518,052
1122	Extra-curricular - Grades 7-8	30,598	65,993	70,158
1131	Instruction - Grades 9-12	1,192,092	1,863,239	1,924,374
1132	Extra-curricular - Grades 9-12	351,144	759,682	769,446
1140	Pre-Kindergarten	-	7,000	7,000
1210	Talented and Gifts	306	2,000	2,000
1250	Instruction - Special Programs	898,866	1,238,596	1,275,040
1270	Extended Programs	191,909	299,152	340,127
1283	Youth Transition Programs	59,160	76,311	-
1291	English Second Language Programs	29,320	36,357	38,248
	Total Instruction	4,883,432	7,565,987	7,479,516
2115	Student Safety	45,000	45,000	45,000
2120	Guidance Services	87,584	37,387	248,108
2130	Health Services	119	1,200	1,200
2140	Psychological Services	-	-	-
2190	Director Special Education	133,134	148,093	155,447
2210	Improvement of Instruction	81,870	362,300	125,800
2220	Library	44,755	62,422	92,008
2240	Instructional Staff Development	149	12,450	15,950
2310	Board	33,992	67,030	70,150
2320	Superintendent	113,716	135,227	135,313
2410	Principals	459,023	542,838	713,746
2520	Fiscal Services	157,967	247,403	254,721
2528	Insurance	13,912	22,400	22,400
2529	Unemployment	1,171	49,100	49,100
2540	Maintenance	838,680	1,345,292	1,753,983
2550	Transportation	920,106	1,341,911	1,377,748
2620	Program Development	-	11,000	11,000
2660	Technology Services	80,677	305,711	350,430
	Total Support Services	3,011,855	4,736,766	5,422,104
3100	Cafeteria	332,864	427,310	427,648
	Total Cafeteria	332,864	427,310	427,648
4120	Site Development	-	6,000	6,000
4150	Building Improvements	1,179,430	3,895,061	3,303,346
	Total Facilities	1,179,430	3,901,061	3,309,346
5110	Debt Service	585,417	413,788	868,108
5200	Fund Transfers	1,201,200	1,281,733	1,088,393
	Total Fund Transfer	1,786,617	1,695,521	1,956,501
6000-7000	Planned Reserves	-	2,273,916	2,017,736
	Total Reserved	-	2,273,916	2,017,736
	TOTAL EXPENDITURES	11,194,201	20,600,559	20,612,850

Explanation of Significant 2021-22 Budget Line Changes:

As part of the budget process community input nights are held through which a list of priorities is established. These priorities have been added to the budget.

Staffing levels are budgeted with an increase in staff. Changes within the salary areas can be attributed to adjusting costs to fulfill negotiated labor contracts, increased Public Employee Retirement System's (PERS) costs and the alignment of duties.

Significant budget changes from the previous year are explained below:

REVENUES

Page 1	100-3299.....State Restricted Grants.....	The district turned the YTP grant over to the ESD so that revenue is no longer in this account.
Page 1	100-4500.....Fed Grants through State.....	The district turned the YTP grant over to the ESD so that revenue is no longer in this account but we received a grant from FEMA. That is in here.
Page 3	Fund 210.....Bus Replacement Fund.....	New State requirements scheduled to go into effect in 2025 will require busses to comply with new emission standards. The District proposes to purchase one or two buses per year in order to be in compliance. Additional funds will need to be designated each year for the purchase of buses in order to avoid a significant hit to the budget during a single year.
Page 4	Fund 222.....SIA Funds.....	2020-21 Budget was created on early estimates of SIA revenue. Due to COVID we did not receive that amount. The 2021-22 budgeted amount is what is anticipated for this year.
Page 5	Fund 241.....COVID -19.....	Due to the stimulus packages passed by the Federal government the district will be receiving funding that expires September 30, 2024.
Page 6	Fund 243.....Medicaid.....	Funding is down due to participation by the district in the 3 yearly surveys.
Page 8	Fund 305.....PERS Debt Service.....	Beginning cash balance is increasing as our account grows to cover our 2002 & 2011 PERS Bonds.
Page 9	Fund 400.....Facilities Project Fund.....	Amount of Seismic Grant (400-3299) the district applied for decreased. Reduced the amount of new gym transfer from \$400,000 to \$200,000 and removed the \$50,000 Long Term Facility Contribution.

EXPENDITURES

Page 11 100-1111-1xx-110-000.....Salaries -HumboltIn 2020-21 we budgeted vacancies at the highest salary. The decrease in wages this year is a reflection of actual salaries of our new hires. Increases reflect additional over contract hours, outdoor school and additional time for professional development.

Page 13 100-1121-111-608-000.....Licensed SalariesIn 2020-21 we budgeted vacancies at the highest salary. The decrease in wages this year is a reflection of actual salaries of our new hires.

Page 17 100-1131-111-608Licensed SalariesIn 2020-21 we budgeted vacancies at the highest salary. The decrease in wages this year is a reflection of actual salaries of our new hires.

Page 20 100-1131-371-608Tuition Payments to LEAs.....Funds were moved to the CTE HSS Grant (216).

Pages 28..... 100-1283.....Youth Transition Program This grant was turned over to the ESD.

Page 30 100-2120.....Guidance ServicesThe Career Coordinator’s salary is budgeted in the HSS (216) account.

Page 33 100-2220Educational Media Services.....The GU librarian position is 100% funded through this account now due to the loss of the Youth Transition Program grant.

Page 36 100-2410.113.608.....PrincipalsMore of the Assistant Principal’s salary is budgeted here instead of Medicaid.

Pages 40-42.....100-2540Plant Operation & Maint.....Half of Terry Harper’s salary is coded here. Items from the priority list are coded to this account as well.

Page 43 100-2545.....Asbestos AbatementAfter finding asbestos during the student store remodel we increased this area in order to more accurately reflect the true costs of asbestos removal.

Page 44 100-2550-114-995-000.....Confidential SalariesOnly half of Terry Harper’s salary is coded to transportation this year.

Page 45 100-2550-3xxRepair & Maintenance.....Increased the bus repair and maintenance account due to history of charges to the account. Created an account for potential repairs that may need to be done on the bus barn.

Page 46 100-2555-112-608.....Classified Salaries.....Increased the salaries account due to history of over contract/overtime charges to the account.

Pages 48	100-2660-4xx	Technology Services	Increased account budgets due to priority items.
Pages 49	100-4150.....	Bldg. Const. & Improvement.....	Increased account budgets due to priority items.
Page 52	210.....	Bus Replacement	Increased budget due to purchases of new buses.
Page 63	241.....	COVID -19	Additional expenses to match the additional funds received due to stimulus packages.
Page 64	243.....	Medicaid	Expenses are down due to decrease in revenues because of participation by the district in the 3 yearly surveys.
Page 65	253-3100-241-110	Cafeteria	Health insurance was calculated on a part time employee last year that does not receive benefits. The correction was made this year.
Page 66	305.....	PERS Debt Service	Increased the account due future payments due on the PERS 2002 & PERS 2011 bonds.
Page 69	400.....	Facilities Project	Decreased the auxiliary gym and removed the long term facility transfer amounts. Decreased the Humbolt Seismic grant to reflect a more accurate number if the district receives the grant.

REVENUES ■ GENERAL FUND 100 ■ 2021-22

Account #	Description	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
		Actual	Actual	Adopted	Proposed	Approved	Adopted
100 - 1111	* Current Year's Taxes	560,524	570,915	564,000	571,512		
100 - 1112	* Prior Year's Taxes	40,214	25,717	46,000	46,000		
100 - 1312	Tuition - Districts In State	-	-	2,000	2,000		
100 - 1510	Interest Income	138,868	124,723	60,000	60,000		
100 - 1910	Rental - Building/Bus Use	11,949	10,225	6,000	6,000		
100 - 1920	Donations from Private Sources	3,569	16,306	10,000	10,000		
100 - 1960	Recovery of Expenditure	46,886	231,888	10,000	10,000		
100 - 1990	Miscellaneous Refunds	30,392	24,673	10,000	10,000		
	1000 Local Sources Totals	832,402	1,004,448	708,000	715,512	-	-
100 - 2101	* County School Fund	-	-	6,000	6,120		
100 - 2102	ESD Resolution Pass-Through	279,791	322,399	262,662	262,662		
100 - 2103	* ESD - Excess Tax Revenue	557,282	627,914	475,000	484,500		
100 - 2199	Excess County Road Funds	240,857	-	231,127	231,127		
	2000 Intermediate Sources Totals	1,077,930	950,313	974,789	984,409	-	-
100 - 3101	State School Fund	5,206,211	5,665,276	5,921,231	5,607,411		
100 - 3103	* Common School Fund	51,939	43,467	55,951	58,613		
100 - 3199	Small High School	52,610	120,194	52,610	80,000		
100 - 3299	State Restricted Grants	110,198	197,799	82,236	50,000		
	3000 State Sources Totals	5,420,959	6,026,736	6,112,028	5,796,024	-	-
100 - 4500	Fed Grants through State	15,592	42,276	59,990	131,100		
100 - 4801	* Federal Forest Fees	432,935	395,110	416,000	424,320		
	4000 Federal Sources Totals	448,527	437,387	475,990	555,420	-	-
100 - 5300	Sale of Fixed Assets	-					
100 - 5400	Beginning Cash Balance	3,060,233	2,620,177	3,044,512	3,251,423		
	5000 Other Sources Totals	3,060,233	2,620,177	3,044,512	3,251,423	-	-
100 General Fund Totals		\$ 10,840,050	\$ 11,039,060	\$ 11,315,319	\$ 11,302,788	\$ -	\$ -
4th QUARTER STUDENT ENROLLMENT		602	592	577	520		
* denotes local revenues deducted from State School Fund							

REVENUES ■ SPECIAL PROJECTS FUND 208 ■ 2021-22

Account #	Description	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
		Adopted	Actual	Adopted	Proposed	Approved	Adopted
208 - 1760	Student Body Funds - Humbolt	13,729	8,221	35,000	35,000		
208 - 1761	Student Body Funds - Seneca	156	-	12,000	12,000		
208 - 1768	Student Body Funds - Grant Union	305,568	200,937	470,000	470,000		
208 - 1920	Donations / Humbolt	-	-	5,000	5,000		
208 - 1921	Donations / Seneca	-	-	5,000	5,000		
208 - 1922	Donations & Grants / Miscellaneous	-	-	5,000	5,000		
208 - 1927	Scholarships	10,730	15,138	3,000	3,000		
208 - 1928	Donations / GU	-	-	5,000	5,000		
208 - 1929	Donations / Athletic Complex	-	-	5,000	5,000		
	1000 Local Sources Totals	330,183	224,296	545,000	545,000	-	-
208 - 5200	Transfers	35,000	35,000	35,000	35,000		
208 - 5400	Beginning Cash Balance	303,080	243,855	5,000	5,000		
208 - 5401	Seneca SB Fund Balance	-	-	1,000	1,000		
208 - 5407	Scholarship Fund Balance	-	-	120,000	120,000		
208 - 5408	Grant Union SB Fund Balance	-	-	150,000	150,000		
208 - 5409	Athletic Complex SB Fund Balance	-	-	2,000	2,000		
208 - 5410	Humbolt SB Fund Balance	-	-	20,000	20,000		
	5000 Other Sources Totals	338,080	278,855	333,000	333,000	-	-
208 Special Project Totals		\$ 668,263	\$ 503,150	\$ 878,000	\$ 878,000	-	\$ -

REVENUES ■ CURRICULUM & TECHNOLOGY FUND 209 ■ 2021-22

Account #	Description	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
		Actual	Adopted	Adopted	Proposed	Approved	Adopted
209 - 5200	Transfer from General Fund	30,000	30,000	35,000	40,000		
209 - 5400	Beginning Cash Balance	80,000	110,000	105,000	120,000		
	5000 Other Sources Totals	110,000	140,000	140,000	160,000	-	-
209 Curriculum & Technology Fund		\$ 110,000	\$ 140,000	\$ 140,000	\$ 160,000	\$ -	\$ -

REVENUES ■ BUS REPLACEMENT FUND 210 ■ 2021-22

Account #	Description	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
		Actual	Actual	Adopted	Proposed	Approved	Adopted
210 - 3222	Bus Depreciation	82,192	72,448	82,192	72,448		
	3000 State Sources Totals	82,192	72,448	82,192	72,448	-	-
210 - 5110	Undesignated	250,196	-	-	-	-	-
210 - 5200	Transfer from General Fund	100,000	100,000	100,000	100,000		
210 - 5400	Beginning Cash Balance	151,097	267,427	129,184	252,455		
	5000 Other Sources Totals	501,293	367,427	229,184	352,455	-	-
210 Bus Replacement Totals		\$ 583,485	\$ 439,875	\$ 311,376	\$ 424,903	\$ -	\$ -

REVENUES ■ HSS FUND 216 ■ 2021-22

Account #	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Adopted	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
					Proposed	Approved	Adopted
216 - 3299	High School Success Funds	-	137,784	186,784	169,040		
	3000 State Sources Totals	-	137,784	186,784	169,040	-	-
216 - 5400	Beginning Cash Balance	-	-	-	-	-	-
	5000 Other Sources Totals	-	-	-	-	-	-
216 High School Success Totals		\$ -	\$ 137,784	\$ 186,784	\$ 169,040	\$ -	\$ -

REVENUES ■ SIA FUND 222 ■ 2021-22

Account #	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Adopted	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
					Proposed	Approved	Adopted
222 - 3299	Student Investment Act Funds	-	-	605,205	448,020		
	3000 State Sources Totals	-	-	605,205	448,020	-	-
222 - 5400	Beginning Cash Balance	-	-	-	-	-	-
	5000 Other Sources Totals	-	-	-	-	-	-
222 Student Investment Act Totals		\$ -	\$ -	\$ 605,205	\$ 448,020	\$ -	\$ -

REVENUES ■ TITLE PROGRAM FUND 240 ■ 2021-22

Account #	Description	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
		Actual	Actual	Adopted	Proposed	Approved	Adopted
240 - 4501	Title 1A	187,934	177,371	162,700	161,248		
240 - 4502	Title IIA	8,122	44,155	21,061	22,896		
240 - 4503	Title V	-	12,476	11,000	11,659		
240 - 4306	Title VI	2,855	-	26,000	22,478		
240 - 4504	Additional Funding	-	-	1,483	-		
	4000 Federal Sources Totals	198,911	234,001	222,244	218,281	-	-
240 - 5400	Beginning Cash Balance	10,201	(34,845)	-	51,360	-	-
	5000 Other Sources Totals	10,201	(34,845)	-	51,360	-	-
240 Title Programs Totals		\$ 209,112	\$ 199,156	\$ 222,244	\$ 269,641	\$ -	\$ -

REVENUES ■ COVID-19 241 ■ 2021-22

Account #	Description	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
		Actual	Actual	Adopted	Proposed	Approved	Adopted
241 - 4501	COVID-19	-	-	137,000	575,570		
	4000 Federal Sources Totals	-	-	137,000	575,570	-	-
241 - 5400	Beginning Cash Balance	-	-	-	-	-	-
	5000 Other Sources Totals	-	-	-	-	-	-
241 COVID-19 Totals		\$ -	\$ -	\$ 137,000	\$ 575,570	\$ -	\$ -

REVENUES ■ MEDICAID FUND 243 ■ 2021-22

Account #	Description	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
		Actual	Actual	Adopted	Proposed	Approved	Adopted
243 - 1990	Medicaid Funds	11,279	2,379	41,000	16,701		
	1000 Local Sources Totals	11,279	2,379	41,000	16,701	-	-
243 - 5400	Beginning Cash Balance	79,501	64,734	64,734	64,734		
	5000 Other Sources Totals	79,501	64,734	64,734	64,734	-	-
243 Medicaid Totals		\$ 90,780	\$ 67,113	\$ 105,734	\$ 81,435	\$ -	\$ -

REVENUES ■ CAFETERIA FUND 253 ■ 2021-22

Account #	Description	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
		Actual	Actual	Adopted	Proposed	Approved	Adopted
253 - 1612	Daily Sales	82,422	58,043	85,000	85,000		
253 - 1630	Special Functions	3,662	2,731	3,111	3,111		
253 - 1920	Donations from Private Sources	-	-	-	-		
	1000 Local Sources Totals	86,084	60,774	88,111	88,111	-	-
253 - 3299	State Revenues	8,017	4,064	6,400	6,400		
	3000 State Sources Totals	8,017	4,064	6,400	6,400	-	-
253 - 4505	Federal Reimbursements	157,922	162,827	160,000	160,000		
253 - 4900	Commodities Received	19,682	22,896	25,000	25,000		
	4000 Federal Sources Totals	177,604	185,723	185,000	185,000	-	-
253 - 5200	Transfer from General Fund	50,000	21,982	87,477	139,137		
253 - 5400	Beginning Cash Balance	47,104	60,322	60,322	-		
	5000 Other Sources Totals	97,104	82,303	147,799	139,137	-	-
253 School Lunch Totals		\$ 368,809	\$ 332,864	\$ 427,310	\$ 418,648	\$ -	\$ -

REVENUES ■ IDEA FUND 260 ■ 2021-22

Account #	Description	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
		Actual	Approved	Adopted	Proposed	Approved	Adopted
260 - 4508	IDEA Grant - PL 105-17	111,993	128,710	123,901	123,901		
	4000 Federal Sources Totals	111,993	128,710	123,901	123,901	-	-
260 - 5400	Beginning Cash Balance	(6,517)	(8,674)	-	-	-	-
	5000 Other Sources Totals	(6,517)	(8,674)	-	-	-	-
260 IDEA Totals		\$ 105,476	\$ 120,036	\$ 123,901	\$ 123,901	\$ -	\$ -

REVENUES ■ DEBT SERVICE FUND 301 ■ 2021-22

Account #	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Adopted	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
					Proposed	Approved	Adopted
301 - 1510	Interest Income	(8,733)	20,702	542	542		
	4000 Federal Sources Totals	(8,733)	20,702	542	542	-	-
301 - 4300	Federal Revenues	22,925	22,925	22,925	22,925		
	4000 Federal Sources Totals	22,925	22,925	22,925	22,925	-	-
301 - 5200	Transfer from General Fund	129,526	129,526	139,564	149,564		
301 - 5400	Beginning Cash Balance	318,854	439,648	252,004	242,004		
	5000 Other Sources Totals	448,380	569,174	391,568	391,568	-	-
301 Debt Service Fund Totals		\$ 462,573	\$ 612,800	\$ 415,035	\$ 415,035	\$ -	\$ -

REVENUES ■ PERS DEBT SERVICE FUND 305 ■ 2021-22

Account #	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Adopted	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
					Proposed	Approved	Adopted
305 - 1510	Interest Income	1,878	(1,323)	500	500		
305 - 1970	PERS UAL from Payroll	519,131	526,220	599,833	599,833		
	1000 Local Sources Totals	521,009	524,897	600,333	600,333	-	-
305 - 5400	Beginning Cash Balance	1,325,989	1,497,627	1,497,627	1,660,031		
	5000 Other Sources Totals	1,325,989	1,497,627	1,497,627	1,660,031	-	-
305 PERS UAL Debt Service Fund		1,846,997	2,022,523	2,097,960	2,260,364	-	-

REVENUES ■ FACILITIES PROJECT FUND 400 ■ 2021-22

Account #	Description	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
		Actual	Actual	Adopted	Proposed	Approved	Adopted
400 - 3299	State Restricted Grants	785,143	1,161,231	2,500,000	1,900,000		
	3000 State Sources Totals	785,143	1,161,231	2,500,000	1,900,000	-	-
400 - 5200	Transfer from General Fund	884,692	884,692	884,692	634,692		
400 - 5400	Beginning Cash Balance	219,001	577,833	250,000	250,000		
	5000 Other Sources Totals	1,103,693	1,462,525	1,134,692	884,692	-	-
400 QSCB Fund Totals		\$ 1,888,836	\$ 2,623,756	\$ 3,634,692	\$ 2,784,692	\$ -	\$ -

	FY 18-19	FY 19-20	FY 20-21	REVENUES BUDGETED FOR FISCAL YEAR 2021-22		
	Actual	Actual	Adopted	Proposed	Approved	Adopted
GENERAL FUND TOTAL	\$ 10,840,050	\$ 11,039,060	\$ 11,315,319	\$ 11,302,788	\$ -	\$ -
SPECIAL FUND TOTALS	\$ 6,334,329	\$ 7,199,058	\$ 9,285,240	\$ 9,009,248	\$ -	\$ -
DISTRICT BUDGET TOTALS	\$ 17,174,380	\$ 18,238,118	\$ 20,600,559	\$ 20,312,036	\$ -	\$ -

EXPENDITURES ■ GENERAL FUND 100 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1111 REG INSTRUCTION - PRIMARY K-6											
100	1111	111	110	050	Licensed Salaries	811,651	787,146	879,644	794,089		
100	1111	111	131	050	Licensed Salaries	85,894	77,398	79,169	84,761		
100	1111	112	110	050	Classified Salaries	56,260	58,589	92,820	102,502		
100	1111	112	131	050	Classified Salaries	22,028	23,521	24,992	27,001		
100	1111	121	110	050	Substitutes/Licensed	26,839	23,870	39,500	38,500		
100	1111	121	131	050	Substitutes/Licensed	2,228	1,334	9,000	9,000		
100	1111	122	110	050	Substitutes/Classified	7,882	1,782	5,500	5,500		
100	1111	122	131	050	Substitutes/Classified	257	-	2,500	2,500		
100 TOTAL SALARIES						1,013,039	973,641	1,133,125	1,063,853	-	-
100	1111	211	110	050	PERS - Employer Contribution	139,602	136,767	233,683	226,024		
100	1111	211	131	050	PERS - Employer Contribution	16,018	17,468	25,030	29,620		
100	1111	213	110	050	PERS - UAL	116,163	122,763	145,870	150,495		
100	1111	213	131	050	PERS - UAL	16,206	15,127	15,624	19,722		
100	1111	220	110	050	Social Security	66,345	63,317	77,836	71,955		
100	1111	220	131	050	Social Security	8,180	7,450	8,848	9,430		
100	1111	231	110	050	Worker's Compensation	5,655	5,435	8,140	7,525		
100	1111	231	131	050	Worker's Compensation	702	648	925	986		
100	1111	233	110	050	Paid Family & Medical Leave	-	-	-	3,762		
100	1111	233	131	050	Paid Family & Medical Leave	-	-	-	493		
100	1111	241	110	050	Health Insurance	237,988	248,445	324,450	315,180		
100	1111	241	131	050	Health Insurance	38,911	40,865	49,896	51,102		
100	1111	242	110	050	Life Insurance	450	1,365	3,870	3,708		
100	1111	242	131	050	Life Insurance	89	196	601	889		
200 TOTAL ASSOCIATED PAYROLL COSTS						646,307	659,847	894,773	890,891	-	-
100	1111	310	110	050	Professional & Technical	490	6,796	20,600	20,600		
100	1111	310	131	050	Professional & Technical	40	-	200	200		
100	1111	322	110	050	Repair & Maintenance	1,243	-	1,500	1,500		
100	1111	322	131	050	Repair & Maintenance	-	-	350	350		
100	1111	340	110	050	Travel	-	818	1,100	1,100		
100	1111	340	131	050	Travel	105	10	600	600		
300 TOTAL PURCHASED SERVICES						1,878	7,623	24,350	24,350	-	-
100	1111	410	110	050	Supplies	13,197	9,069	8,000	8,000		
100	1111	410	131	050	Supplies	2,509	2,111	4,600	4,600		

EXPENDITURES ■ GENERAL FUND 100 ■ 2021-22

ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1111 REG INSTRUCTION - PRIMARY K-6											
100	1111	420	110	050	Textbooks	97	40	3,600	3,600		
100	1111	42	131	050	Textbooks	1,208	-	1,100	1,100		
100	1111	440	110	050	Periodicals	-	-	800	800		
100	1111	440	131	050	Periodicals	256	222	900	900		
100	1111	460	110	050	Non consumable Supplies	304	3,233	8,800	18,800		
100	1111	460	131	050	Non consumable Supplies	1,132	758	9,800	4,600		
100	1111	470	110	050	Computer Software	6,335	350	29,600	29,950		
100	1111	470	131	050	Computer Software	323	1,125	4,000	4,000		
100	1111	480	110	050	Computer Hardware	605	281	3,100	3,100		
100	1111	480	131	050	Computer Hardware	273	2,635	2,100	2,100		
					400 TOTAL SUPPLIES & MATERIALS	26,237	19,824	76,400	81,550	-	-
					1111 - TOTAL REG. INSTRUCTION-PRIMARY K-6	1,687,461	1,660,935	2,128,648	2,060,644	-	-

EXPENDITURES ■ GENERAL FUND 100 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1121 REG INSTRUCTION - MIDDLE SCHOOL 7-8											
100	1121	111	608	100	Licensed Salaries - English	65,554	30,257	30,479	33,497		
100	1121	111	608	110	Licensed Salaries - Soc Std	53,811	44,341	45,450	46,585		
100	1121	111	608	120	Licensed Salaries - Science	39,214	48,505	49,506	46,035		
100	1121	111	608	130	Licensed Salaries - Music / Art	28,375	29,047	31,250	32,031		
100	1121	111	608	180	Licensed Salaries - Math	48,563	45,013	46,138	47,291		
100	1121	111	608	200	Licensed Salaries - PE	25,620	42,957	45,450	35,292		
100	1121	111	608	260	Licensed Salaries - Technology	12,276	11,760	12,442	13,164		
100	1121	111	608	550	Licensed Salary - Shop	53,768	29,038	30,312	18,509		
100	1121	112	608	060	Classified Salaries - GU	1,197	882	1,300	1,300		
100	1121	121	608	060	Substitutes/Licensed	602	598	6,000	6,000		
100 TOTAL SALARIES						328,980	282,398	298,327	279,704	-	-
100	1121	211	608	060	PERS - Employer Contribution	362	203	312	1,754		
100	1121	211	608	100	PERS - Employer Contribution	6,500	3,421	7,324	8,049		
100	1121	211	608	110	PERS - Employer Contribution	10,859	9,148	10,922	11,194		
100	1121	211	608	120	PERS - Employer Contribution	5,679	8,661	11,896	11,062		
100	1121	211	608	130	PERS - Employer Contribution	4,623	5,584	7,509	7,697		
100	1121	211	608	180	PERS - Employer Contribution	7,616	9,336	11,087	11,364		
100	1121	211	608	200	PERS - Employer Contribution	3,823	8,909	10,922	8,481		
100	1121	211	608	260	PERS - Employer Contribution	2,477	899	2,990	3,163		
100	1121	211	608	550	PERS - Employer Contribution	10,839	5,061	7,284	4,448		
100	1121	213	608	060	PERS - UAL	270	183	195	1,168		
100	1121	213	608	100	PERS - UAL	6,566	3,356	4,572	5,360		
100	1121	213	608	110	PERS - UAL	8,072	6,616	6,817	7,454		
100	1121	213	608	120	PERS - UAL	4,535	7,276	7,426	7,366		
100	1121	213	608	130	PERS - UAL	3,567	4,357	4,688	5,125		
100	1121	213	608	180	PERS - UAL	5,915	6,752	6,921	7,567		
100	1121	213	608	200	PERS - UAL	3,862	6,444	6,817	5,647		
100	1121	213	608	260	PERS - UAL	1,841	882	1,866	2,106		
100	1121	213	608	550	PERS - UAL	8,057	4,354	4,547	2,961		
100	1121	220	608	060	Social Security	119	106	558	558		
100	1121	220	608	100	Social Security	4,708	2,179	2,332	2,563		
100	1121	220	608	110	Social Security	3,812	3,111	3,477	3,564		
100	1121	220	608	120	Social Security	3,000	3,711	3,787	3,522		
100	1121	220	608	130	Social Security	1,884	1,959	2,391	2,450		
100	1121	220	608	180	Social Security	3,704	3,443	3,530	3,618		

EXPENDITURES ■ GENERAL FUND 100 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1121 REG INSTRUCTION - MIDDLE SCHOOL 7-8											
100	1121	220	608	200	Social Security	1,965	3,284	3,477	2,700		
100	1121	220	608	260	Social Security	803	900	952	1,007		
100	1121	220	608	550	Social Security	3,672	2,191	2,319	1,416		
100	1121	231	608	060	Worker's Compensation	12	10	58	58		
100	1121	231	608	100	Worker's Compensation	414	189	244	268		
100	1121	231	608	110	Worker's Compensation	331	270	364	373		
100	1121	231	608	120	Worker's Compensation	243	299	396	368		
100	1121	231	608	130	Worker's Compensation	175	180	250	256		
100	1121	231	608	180	Worker's Compensation	299	276	369	378		
100	1121	231	608	200	Worker's Compensation	160	263	364	282		
100	1121	231	608	260	Worker's Compensation	75	74	100	105		
100	1121	231	608	550	Worker's Compensation	329	178	242	148		
100	1121	233	608	060	Paid Family & Medical Leave	-	-	-	29		
100	1121	233	608	100	Paid Family & Medical Leave	-	-	-	134		
100	1121	233	608	110	Paid Family & Medical Leave	-	-	-	186		
100	1121	233	608	120	Paid Family & Medical Leave	-	-	-	184		
100	1121	233	608	130	Paid Family & Medical Leave	-	-	-	128		
100	1121	233	608	180	Paid Family & Medical Leave	-	-	-	189		
100	1121	233	608	200	Paid Family & Medical Leave	-	-	-	141		
100	1121	233	608	260	Paid Family & Medical Leave	-	-	-	53		
100	1121	233	608	550	Paid Family & Medical Leave	-	-	-	74		
100	1121	241	608	060	Health Insurance	1,373	476	13,800	15,300		
100	1121	241	608	100	Health Insurance	25,001	7,946	10,098	10,098		
100	1121	241	608	110	Health Insurance	11,074	9,068	10,098	10,098		
100	1121	241	608	120	Health Insurance	7,496	9,016	12,852	10,251		
100	1121	241	608	130	Health Insurance	6,987	6,943	7,650	7,650		
100	1121	241	608	180	Health Insurance	8,946	8,716	10,251	10,251		
100	1121	241	608	200	Health Insurance	2,620	9,691	10,098	7,650		
100	1121	241	608	260	Health Insurance	2,378	2,862	5,049	5,049		
100	1121	241	608	550	Health Insurance	9,046	5,009	7,803	5,049		
100	1121	242	608	60	Life Insurance	7	2	5	5		
100	1121	242	608	100	Life Insurance	25	48	119	119		
100	1121	242	608	110	Life Insurance	11	44	119	119		
100	1121	242	608	120	Life Insurance	10	60	151	121		
100	1121	242	608	130	Life Insurance	7	34	90	90		

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1121 REG INSTRUCTION - MIDDLE SCHOOL 7-8											
100	1121	242	608	180	Life Insurance	11	42	121	121		
100	1121	242	608	200	Life Insurance	5	47	119	90		
100	1121	242	608	260	Life Insurance	2	22	59	59		
100	1121	242	608	550	Life Insurance	11	31	92	59		
200 TOTAL ASSOCIATED PAYROLL COSTS						196,175	174,120	227,879	218,898	-	-
100	1121	310	608	060	Professional & Technical	80	-	500	500		
100	1121	322	608	060	Repair & Maintenance	446	-	600	600		
100	1121	340	608	060	Travel	-	-	600	600		
100	1121	340	608	100	Travel - Language Arts	-	-	600	600		
100	1121	340	608	120	Travel - Science	35	-	600	600		
100	1121	340	608	290	Travel - Other	-	-	1,100	1,100		
300 TOTAL PURCHASED SERVICES						560	-	4,000	4,000	-	-
100	1121	410	608	100	Supplies - English	10	-	500	500		
100	1121	410	608	110	Supplies - Social Studies	665	217	400	400		
100	1121	410	608	120	Supplies - Science	1,976	1,169	2,100	2,100		
100	1121	410	608	130	Supplies - Art	400	317	400	400		
100	1121	410	608	131	Supplies - Music	220	1,315	1,100	1,100		
100	1121	410	608	180	Supplies - Math	81	28	2,000	2,000		
100	1121	410	608	190	Supplies - Health	-	-	200	200		
100	1121	410	608	200	Supplies - PE	-	214	600	425		
100	1121	410	608	290	Supplies - Other	330	59	1,600	1,600		
100	1121	460	608	060	Non consumable Supplies	-	279	300	300		
100	1121	460	608	100	Non consumable Supplies - English	292	-	350	350		
100	1121	460	608	110	Non consumable Supplies - Soc Std	-	50	300	300		
100	1121	460	608	120	Non consumable Supplies - Science	58	853	300	300		
100	1121	460	608	131	Non consumable Supplies - Music	123	646	900	900		
100	1121	460	608	180	Non consumable Supplies - Math	-	-	400	400		
100	1121	460	608	190	Non consumable Supplies -Health	-	-	600	600		
100	1121	460	608	200	Non consumable Supplies - P.E.	-	1,710	1,100	1,275		
100	1121	480	608	060	Computer Hardware	-	43	5,600	1,000		
400 TOTAL SUPPLIES & MATERIALS						4,156	6,899	18,750	14,150	-	-
100	1121	640	608	131	Dues & Fees - Music	-	236	1,300	1,300		
600 TOTAL DUES & FEES						-	236	1,300	1,300	-	-
1121 - TOTAL REG. INSTRUCTION MIDDLE SCHOOL 7-8						529,870	463,652	550,256	518,052	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1122 EXTRA-CURRICULAR - MIDDLE SCHOOL											
100	1122	111	608	000	Licensed Salaries	-	-	3,297	3,297		
100	1122	121	608	000	Substitutes/Licensed	1,114	1,162	1,500	1,500		
100	1122	122	608	000	Substitutes/Classified	-	-	1,500	1,500		
100	1122	130	608	000	Coaching Salaries - GU JR HI	20,773	18,912	31,652	34,120		
					100 TOTAL SALARIES	21,888	20,074	37,949	40,417	-	-
100	1122	211	608	000	PERS - Employer Contribution	2,117	3,212	8,398	9,732		
100	1122	213	608	000	PERS - UAL	2,466	2,869	5,242	6,467		
100	1122	220	608	000	Social Security	1,655	1,510	4,109	3,092		
100	1122	231	608	000	Worker's Compensation	142	125	430	423		
100	1122	233	608	000	Paid Family & Medical Leave	-	-	-	162		
100	1122	241	608	000	Health Insurance	2,300	2,796	4,000	4,000		
100	1122	242	608	000	Life Insurance	2	12	15	15		
					200 TOTAL ASSOCIATED PAYROLL COSTS	8,682	10,524	22,194	23,891	-	-
100	1122	340	608	000	Travel - GU JR HI	-	-	5,750	5,750		
					300 TOTAL PURCHASED SERVICES	-	-	5,750	5,750	-	-
100	1122	640	608	000	Dues and Fees - GU JR HI	-	-	100	100		
					600 TOTAL DUES & FEES	-	-	100	100	-	-
					1122 TOTAL EXTRA-CURRICULAR - MIDDLE SCHOOL 7-8	30,569	30,598	65,993	70,158	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1131 REG INSTRUCTION - HIGH SCHOOL 9-12											
100	1131	111	608	100	Licensed Salaries - Lang Arts	24,843	71,585	61,882	66,722		
100	1131	111	608	110	Licensed Salaries - Soc Std	75,435	89,899	92,276	94,583		
100	1131	111	608	120	Licensed Salaries - Science	100,629	112,275	115,192	68,622		
100	1131	111	608	130	Licensed Salaries - Arts	59,760	61,536	64,654	67,782		
100	1131	111	608	180	Licensed Salaries - Math	94,635	99,860	91,588	76,784		
100	1131	111	608	190	Licensed Salaries - Health	20,492	20,974	21,499	22,704		
100	1131	111	608	200	Licensed Salaries - PE	34,954	44,300	46,138	70,584		
100	1131	111	608	210	Licensed Salaries - Sec Lang	39,792	36,165	65,148	66,777		
100	1131	111	608	270	Licensed Salaries - Career Related Learning	-	-	10,424	-		
100	1131	111	608	520	Licensed Salaries - Business	37,991	25,482	27,147	28,782		
100	1131	111	608	550	Licensed Salaries - Ind/Eng/Shop	51,601	35,280	35,273	18,509		
100	1131	111	608	552	Licensed Salaries - Auto	-	-	-	11,999		
100	1131	111	608	560	Licensed Salaries - Vo/Ag	32,606	30,184	29,258	31,070		
100	1131	121	608	060	Substitutes/Licensed	30,192	22,089	31,000	33,000		
100	1131	124	608	010	Temp Classified / Home Instruction	-	-	2,000	2,000		
					100 TOTAL SALARIES	602,931	649,631	693,479	659,918	-	-
100	1131	211	608	010	PERS - Employer Contribution	-	-	481	481		
100	1131	211	608	060	PERS - Employer Contribution	205	876	7,449	7,930		
100	1131	211	608	100	PERS - Employer Contribution	3,677	8,498	14,870	16,033		
100	1131	211	608	110	PERS - Employer Contribution	15,223	18,693	22,174	22,728		
100	1131	211	608	120	PERS - Employer Contribution	18,104	21,956	27,681	16,490		
100	1131	211	608	130	PERS - Employer Contribution	9,812	11,610	15,536	16,288		
100	1131	211	608	180	PERS - Employer Contribution	19,137	20,711	22,009	18,451		
100	1131	211	608	190	PERS - Employer Contribution	4,127	4,321	5,166	5,456		
100	1131	211	608	200	PERS - Employer Contribution	6,330	9,188	11,087	16,961		
100	1131	211	608	210	PERS - Employer Contribution	5,909	2,805	15,655	16,047		
100	1131	211	608	270	PERS - Employer Contribution	-	-	2,505	-		
100	1131	211	608	520	PERS - Employer Contribution	7,667	2,071	6,523	6,916		
100	1131	211	608	550	PERS - Employer Contribution	10,402	5,828	8,476	4,448		
100	1131	211	608	552	PERS - Employer Contribution	-	-	-	2,883		
100	1131	211	608	560	PERS - Employer Contribution	6,603	4,618	7,031	7,466		
100	1131	213	608	010	PERS - UAL	-	-	550	550		
100	1131	213	608	060	PERS - UAL	1,289	1,368	5,500	5,280		
100	1131	213	608	100	PERS - UAL	3,714	8,337	9,282	10,675		
100	1131	213	608	110	PERS - UAL	11,315	13,520	13,841	15,133		

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Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1131 REG INSTRUCTION - HIGH SCHOOL 9-12											
100	1131	213	608	120	PERS - UAL	13,718	16,874	17,279	10,979		
100	1131	213	608	130	PERS - UAL	7,588	9,113	9,698	10,845		
100	1131	213	608	180	PERS - UAL	14,225	14,979	13,738	12,285		
100	1131	213	608	190	PERS - UAL	3,068	3,125	3,225	3,633		
100	1131	213	608	200	PERS - UAL	5,228	6,645	6,921	11,293		
100	1131	213	608	210	PERS - UAL	5,969	2,752	9,772	10,684		
100	1131	213	608	270	PERS - UAL	-	-	1,564	-		
100	1131	213	608	520	PERS - UAL	5,699	2,032	4,072	4,605		
100	1131	213	608	550	PERS - UAL	7,732	5,291	5,291	2,961		
100	1131	213	608	552	PERS - UAL	-	-	-	1,920		
100	1131	213	608	560	PERS - UAL	4,908	4,530	4,389	4,971		
100	1131	220	608	010	Social Security	-	-	153	153		
100	1131	220	608	060	Social Security	2,304	1,689	2,448	2,525		
100	1131	220	608	100	Social Security	1,765	5,163	4,734	5,104		
100	1131	220	608	110	Social Security	5,372	6,359	7,059	7,236		
100	1131	220	608	120	Social Security	7,603	8,441	8,812	5,250		
100	1131	220	608	130	Social Security	4,005	4,169	4,946	5,185		
100	1131	220	608	180	Social Security	6,989	7,458	7,006	5,874		
100	1131	220	608	190	Social Security	1,515	1,513	1,645	1,737		
100	1131	220	608	200	Social Security	2,580	3,329	3,530	5,400		
100	1131	220	608	210	Social Security	3,044	2,686	4,984	5,108		
100	1131	220	608	270	Social Security	-	-	797	-		
100	1131	220	608	520	Social Security	2,482	1,949	2,077	2,202		
100	1131	220	608	550	Social Security	3,688	2,609	2,698	1,416		
100	1131	220	608	552	Social Security	-	-	-	918		
100	1131	220	608	560	Social Security	2,297	2,310	2,238	2,377		
100	1131	231	608	010	Worker's Compensation	-	-	16	16		
100	1131	231	608	060	Worker's Compensation	193	139	256	264		
100	1131	231	608	100	Worker's Compensation	155	445	495	534		
100	1131	231	608	110	Worker's Compensation	464	551	738	757		
100	1131	231	608	120	Worker's Compensation	620	690	922	549		
100	1131	231	608	130	Worker's Compensation	371	380	517	542		
100	1131	231	608	180	Worker's Compensation	585	611	733	614		
100	1131	231	608	190	Worker's Compensation	125	127	172	182		
100	1131	231	608	200	Worker's Compensation	216	271	369	565		

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1131 REG INSTRUCTION - HIGH SCHOOL 9-12											
100	1131	231	608	210	Worker's Compensation	252	230	521	534		
100	1131	231	608	270	Worker's Compensation	-	-	83	-		
100	1131	231	608	520	Worker's Compensation	232	161	217	230		
100	1131	231	608	550	Worker's Compensation	317	186	282	148		
100	1131	231	608	552	Worker's Compensation	-	-	-	96		
100	1131	231	608	560	Worker's Compensation	201	186	234	249		
100	1131	233	608	010	Paid Family & Medical Leave	-	-	-	8		
100	1131	233	608	060	Paid Family & Medical Leave	-	-	-	132		
100	1131	233	608	100	Paid Family & Medical Leave	-	-	-	267		
100	1131	233	608	110	Paid Family & Medical Leave	-	-	-	378		
100	1131	233	608	120	Paid Family & Medical Leave	-	-	-	274		
100	1131	233	608	130	Paid Family & Medical Leave	-	-	-	271		
100	1131	233	608	180	Paid Family & Medical Leave	-	-	-	307		
100	1131	233	608	190	Paid Family & Medical Leave	-	-	-	91		
100	1131	233	608	200	Paid Family & Medical Leave	-	-	-	282		
100	1131	233	608	210	Paid Family & Medical Leave	-	-	-	267		
100	1131	233	608	270	Paid Family & Medical Leave	-	-	-	-		
100	1131	233	608	520	Paid Family & Medical Leave	-	-	-	115		
100	1131	233	608	550	Paid Family & Medical Leave	-	-	-	74		
100	1131	233	608	552	Paid Family & Medical Leave	-	-	-	48		
100	1131	233	608	560	Paid Family & Medical Leave	-	-	-	124		
100	1131	241	608	60	Substitutes/Licensed (HRA)	239	91	-	-		
100	1131	241	608	100	Health Insurance	6,408	17,413	20,502	20,502		
100	1131	241	608	110	Health Insurance	15,958	18,518	20,502	20,502		
100	1131	241	608	120	Health Insurance	19,697	22,104	27,999	15,147		
100	1131	241	608	130	Health Insurance	14,737	14,705	15,300	15,300		
100	1131	241	608	180	Health Insurance	20,707	19,661	20,349	20,349		
100	1131	241	608	190	Health Insurance	3,704	4,114	5,049	5,202		
100	1131	241	608	200	Health Insurance	5,686	9,424	10,251	15,300		
100	1131	241	608	210	Health Insurance	14,002	15,863	15,300	15,300		
100	1131	241	608	270	Health Insurance	-	-	2,448	-		
100	1131	241	608	520	Health Insurance	7,376	6,052	10,251	10,251		
100	1131	241	608	550	Health Insurance	8,767	5,934	8,874	5,049		
100	1131	241	608	552	Health Insurance	-	-	-	2,601		
100	1131	241	608	560	Health Insurance	3,527	4,570	5,049	5,202		
100	1131	242	608	60	Substitutes/Licensed (REG)	0	1	100	100		
100	1131	242	608	100	Life Insurance	7	105	241	241		

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1131 REG INSTRUCTION - HIGH SCHOOL 9-12											
100	1131	242	608	110	Life Insurance	16	90	241	241		
100	1131	242	608	120	Life Insurance	22	123	329	274		
100	1131	242	608	130	Life Insurance	15	73	180	180		
100	1131	242	608	180	Life Insurance	21	96	239	239		
100	1131	242	608	190	Life Insurance	4	20	59	61		
100	1131	242	608	200	Life Insurance	7	46	121	180		
100	1131	242	608	210	Life Insurance	14	72	180	180		
100	1131	242	608	270	Life Insurance	-	-	29	-		
100	1131	242	608	520	Life Insurance	7	47	121	121		
100	1131	242	608	550	Life Insurance	11	35	104	59		
100	1131	242	608	552	Life Insurance	-	-	-	31		
100	1131	242	608	560	Life Insurance	6	33	59	61		
200 TOTAL ASSOCIATED PAYROLL COSTS						359,956	390,586	494,324	475,467	-	-
100	1131	310	608	560	Professional & Technical - Vo/Ag	-	-	14,000	14,000		
100	1131	322	608	131	Repair & Maint - Music	40	780	2,800	2,800		
100	1131	322	608	260	Repair & Maint - Technology	-	-	500	500		
100	1131	322	608	520	Repair & Maint - Business	-	-	300	300		
100	1131	322	608	560	Repair & Maint - Vo/Ag	-	-	1,100	1,100		
100	1131	340	608	100	Travel - Lang Arts	752	-	1,000	1,000		
100	1131	340	608	110	Travel - Soc Studies	-	-	300	300		
100	1131	340	608	120	Travel - Science	-	-	600	600		
100	1131	340	608	130	Travel - Art	392	430	400	400		
100	1131	340	608	131	Travel - Music	1,111	329	1,300	1,300		
100	1131	340	608	290	Travel - Other	2,357	643	1,200	1,200		
100	1131	340	608	520	Travel - Business	3,602	-	-	-		
100	1131	340	608	560	Travel - Vo/Ag	4,629	-	1,100	1,100		
100	1131	371	608	060	Tuition Payments to LEAs	13,295	(124)	20,000	-		
300 TOTAL PURCHASED SERVICES						26,179	2,058	44,600	24,600	-	-
100	1131	410	608	100	Supplies - English	465	235	600	600		
100	1131	410	608	110	Supplies - Social Studies	-	-	900	900		
100	1131	410	608	120	Supplies - Science	731	782	4,700	4,700		
100	1131	410	608	130	Supplies - Art	1,407	2,084	2,900	2,900		
100	1131	410	608	131	Supplies - Music	278	751	500	500		
100	1131	410	608	132	Supplies - Drama	-	-	200	200		
100	1131	410	608	135	Supplies - Yearbook	-	27	200	200		
100	1131	410	608	180	Supplies - Math	466	545	550	550		

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1131 REG INSTRUCTION - HIGH SCHOOL 9-12											
100	1131	410	608	190	Supplies - Health	43	-	200	200		
100	1131	410	608	200	Supplies - PE	-	205	700	500		
100	1131	410	608	210	Supplies - Second Language	195	53	200	200		
100	1131	410	608	290	Supplies - Other	4,199	3,293	2,300	4,800		
100	1131	410	608	551	Supplies - Woods	642	274	1,600	1,600		
100	1131	410	608	552	Supplies - Auto	-	2,060	2,100	2,100		
100	1131	410	608	560	Supplies - Vo/Ag	8,489	1,663	3,600	3,600		
100	1131	420	608	100	Textbooks - English	740	2,107	1,600	1,600		
100	1131	420	608	520	Textbooks - Business	-	653	3,100	3,100		
100	1131	440	608	110	Periodicals - Soc Std	-	-	200	200		
100	1131	440	608	130	Periodicals - Art	-	-	100	100		
100	1131	440	608	190	Periodicals - Health	-	-	200	200		
100	1131	440	608	200	Periodicals - PE	-	-	200	-		
100	1131	440	608	210	Periodicals - Second Language	-	-	600	600		
100	1131	460	608	100	Non consumables - English	244	-	1,100	1,100		
100	1131	460	608	110	Non consumables - Soc Std	-	94	400	400		
100	1131	460	608	120	Non consumables - Science	184	3,246	5,000	6,500		
100	1131	460	608	130	Non consumables - Art	-	443	700	700		
100	1131	460	608	131	Non consumables - Music	-	683	900	900		
100	1131	460	608	180	Non consumables - Math	-	803	800	800		
100	1131	460	608	190	Non consumables - Health	-	-	200	200		
100	1131	460	608	200	Non consumables - PE	20	1,394	1,300	1,700		
100	1131	460	608	210	Non consumables - Second Lang	-	-	600	600		
100	1131	460	608	290	Non consumables - Other	162	370	2,600	5,600		
100	1131	460	608	520	Non consumables - Business	-	30	1,300	1,300		
100	1131	460	608	551	Non consumables - Woods	1,351	84	1,100	1,100		
100	1131	460	608	552	Non consumables - Auto	-	2,138	2,000	2,000		
100	1131	460	608	560	Non consumables - Vo/Ag	-	2,129	1,100	1,100		
100	1131	470	608	100	Computer Software - English	-	690	4,100	4,100		
100	1131	470	608	290	Computer Software - Other	-	2,195	6,500	3,500		
100	1131	470	608	560	Computer Software - Vo/Ag	-	800	-	-		
					400 TOTAL SUPPLIES & MATERIALS	19,615	29,828	56,950	60,950	-	-
100	1131	542	608	200	Replacement Equip - PE	-	-	-	500		
100	1131	542	608	552	Replacement Equip - Auto	-	-	-	1,200		
100	1131	542	608	560	Replacement Equip - Vo/Ag	-	-	-	1,200		
					500 TOTAL CAPITAL OUTLAY	-	-	-	2,900	-	-

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Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1131 REG INSTRUCTION - HIGH SCHOOL 9-12											
100	1131	640	608	120	Dues & Fees - Science	148	-	300	300		
100	1131	640	608	130	Dues & Fees - Art	268	115	600	600		
100	1131	640	608	131	Dues & Fees - Music	1,150	1,324	1,500	1,500		
100	1131	640	608	210	Dues & Fees - Second Language	300	-	300	300		
100	1131	640	608	290	Dues & Fees - Other	1,360	729	850	850		
100	1131	640	608	560	Dues & Fees - Vo Ag	105	-	1,400	1,400		
					600 TOTAL OTHER OBJECTS	3,331	2,168	4,950	4,950	-	-
1131 TOTAL REGULAR INSTRUCTION - HIGH SCHOOL 9-12						1,012,012	1,074,271	1,294,303	1,228,785	-	-

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1132 EXTRA-CURRICULAR - GRANT UNION HIGH											
100	1132	112	608	000	Classified Salaries	4,068	6,816	-	-		
100	1132	121	608	000	Substitutes/Licensed	7,162	1,555	4,100	4,100		
100	1132	122	608	000	Substitutes/Classified	137	-	700	700		
100	1132	130	608	000	Coaching Salaries	116,400	112,500	160,343	169,801		
					100 TOTAL SALARIES	127,767	120,871	165,143	174,601	-	-
100	1132	211	608	000	PERS - Employer Contribution	12,871	13,905	38,530	41,957		
100	1132	213	608	000	PERS - UAL	11,786	11,170	24,051	27,936		
100	1132	220	608	000	Social Security	9,535	9,011	16,076	13,357		
100	1132	231	608	000	Worker's Compensation	808	818	1,681	1,397		
100	1132	233	608	000	Paid Family & Medical Leave	-	-	-	698		
100	1132	241	608	000	Health Insurance	14,531	13,144	15,000	15,300		
100	1132	242	608	000	Life Insurance	26	68	100	100		
					200 TOTAL ASSOCIATED PAYROLL COSTS	49,557	48,116	95,439	100,745	-	-
100	1132	310	608	000	Prof. & Technical - GU	191	188	600	600		
100	1132	340	608	000	Travel	26,712	14,959	26,000	26,000		
					300 TOTAL PURCHASED SERVICES	26,904	15,147	26,600	26,600	-	-
100	1132	410	608	000	Supplies	2,254	1,704	4,500	4,500		
					400 TOTAL SUPPLIES & MATERIALS	2,254	1,704	4,500	4,500	-	-
100	1132	640	608	000	Dues and Fees	-	12,262	18,000	13,000		
					600 TOTAL OTHER OBJECTS	-	12,262	18,000	13,000	-	-
					1132 TOTAL EXTRA-CURRICULAR - GRANT UNION HIGH	206,482	198,100	309,682	319,446	-	-

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1140 - PRE-KINDERGARTEN											
100	1140	310	995	000	Professional & Technical	-	-	5,000	5,000		
					300 TOTAL PURCHASED SERVICES	-	-	5,000	5,000	-	-
100	1140	410	995	000	Supplies	-	-	2,000	2,000		
					400 TOTAL SUPPLIES & MATERIALS	-	-	2,000	2,000	-	-
					1140 TOTAL -PRE-KINDERGARTEN	-	-	7,000	7,000	-	-
1210 TALENTED AND GIFTED PROGRAM											
100	1210	310	995	000	Professional Services	-	-	1,000	1,000		
					300 TOTAL PURCHASED SERVICES	-	-	1,000	1,000	-	-
100	1210	410	995	000	Supplies	-	306	1,000	1,000		
					400 TOTAL SUPPLIES & MATERIALS	-	306	1,000	1,000	-	-
					1210 TOTAL TALENTED AND GIFTED PROGRAM	-	306	2,000	2,000	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1250 RESOURCE ROOM											
100	1250	111	995	320	Licensed Salaries	166,249	171,873	232,387	238,002		
100	1250	112	995	320	Classified Salaries	174,991	192,789	259,542	265,748		
100	1250	121	995	320	Substitutes/Licensed	16,285	7,820	22,500	22,500		
100	1250	122	995	320	Substitutes/Classified	17,926	9,437	12,500	12,500		
100 TOTAL SALARIES						375,451	381,919	526,929	538,750	-	-
100	1250	211	995	320	PERS - Employer Contribution	54,806	59,472	118,211	129,462		
100	1250	213	995	320	PERS - UAL	51,638	52,921	73,789	86,200		
100	1250	220	995	320	Social Security	25,670	27,005	40,310	41,214		
100	1250	231	995	320	Worker's Compensation	2,368	2,465	4,215	4,310		
100	1250	233	995	320	Paid Family & Medical Leave	-	-	-	2,155		
100	1250	241	995	320	Health Insurance	192,726	202,996	271,143	269,280		
100	1250	242	995	320	Life Insurance	814	1,049	3,348	3,168		
200 TOTAL ASSOCIATED PAYROLL COSTS						328,023	345,907	511,016	535,789	-	-
100	1250	310	995	320	Professional & Technical	34,235	37,220	48,000	48,000		
100	1250	331	995	320	Reimb. Student Transport	-	2,692	-	-		
100	1250	340	110	320	Travel - Humbolt	2,051	895	1,200	1,000		
100	1250	340	131	320	Travel - Seneca	82	-	500	300		
100	1250	340	608	320	Travel - GU	170	-	1,200	1,000		
100	1250	340	995	320	Travel - District	263	-	1,200	1,000		
300 TOTAL PURCHASED SERVICES						36,801	40,807	52,100	51,300	-	-
100	1250	410	110	320	Supplies - Humbolt	1,205	1,902	2,500	2,500		
100	1250	410	131	320	Supplies - Seneca	-	-	500	500		
100	1250	410	608	320	Supplies - GU	627	446	1,000	1,000		
100	1250	410	995	320	Supplies - District	122	175	500	500		
100	1250	420	110	320	Textbooks - Humbolt	864	2,634	1,500	6,500		
100	1250	420	608	320	Textbooks - GU	112	990	500	2,500		
100	1250	460	110	320	Non consumables - Humbolt	420	574	2,100	1,500		
100	1250	460	131	320	Non consumables - Seneca	-	-	400	300		
100	1250	460	608	320	Non consumables - GU	529	1,188	1,000	1,500		
100	1250	460	995	320	Non consumables - District	190	50	500	500		
100	1250	470	110	320	Computer Software - Humbolt	70	670	2,400	1,000		
100	1250	470	608	320	Computer Software - GU	-	-	1,000	1,000		
100	1250	470	995	320	Computer Software - District	-	216	1,500	1,000		
100	1250	480	110	320	Computer Hardware - Humbolt	-	799	3,250	1,500		
100	1250	480	608	320	Computer Hardware - GU	-	-	3,000	500		
100	1250	480	995	320	Computer Hardware - District	-	-	-	1,000		
400 TOTAL SUPPLIES & MATERIALS						4,139	9,644	21,650	23,300	-	-

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1250 RESOURCE ROOM											
100	1250	640	995	320	Dues and Fees	-	440	3,000	2,000		
					600 TOTAL OTHER OBJECTS	-	440	3,000	2,000	-	-
					1250 TOTAL RESOURCE ROOM	744,413	778,717	1,114,695	1,151,139	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1271 EXTENDED PROGRAMS											
100	1271	111	110	050	Licensed Salaries - Humbolt	18,890	25	20,000	2,000		
100	1271	111	608	000	Licensed Salaries - GU	7,947	-	10,000	16,000		
100	1271	112	110	050	Classified Salaries - Humbolt	6,544	-	8,000	6,200		
100	1271	112	608	060	Classified Salaries - GU	696	315	2,551	11,000		
100	1271	121	110	050	Substitutes/Licensed - Humbolt	-	-	500	500		
100	1271	121	608	060	Substitutes/Licensed - GU	-	-	500	500		
100	1271	122	110	050	Substitutes/Classified - Humbolt	-	-	500	500		
100	1271	122	608	060	Substitutes/Classified - GU	-	-	500	500		
100 TOTAL SALARIES						34,077	340	42,551	37,200	-	-
100	1271	211	110	050	PERS - Employer - Elementary	3,823	4	6,728	2,211		
100	1271	211	608	060	PERS - Employer - GU	1,455	-	3,016	6,728		
100	1271	213	110	050	PERS - UAL - Elementary	3,600	4	4,200	1,472		
100	1271	213	608	060	PERS - UAL - GU	1,255	-	1,883	4,480		
100	1271	220	110	050	Social Security - Elementary	1,940	2	2,142	704		
100	1271	220	608	060	Social Security - GU	657	24	960	2,142		
100	1271	231	110	050	Worker's Compensation - Elementary	161	0	224	74		
100	1271	231	608	060	Worker's Compensation - GU	55	2	100	224		
100	1271	233	110	050	Paid Family & Medical Leave - Elementary	-	-	-	37		
100	1271	233	608	060	Paid Family & Medical Leave - GU	-	-	-	112		
100	1271	241	110	050	Insurance - Elementary	987	-	1,100	1,100		
100	1271	241	608	060	Insurance - GU	275	-	600	600		
100	1271	242	110	050	Life Insurance - Elementary	2	-	2	2		
100	1271	242	608	060	Life Insurance - GU	1	-	1	1		
200 TOTAL ASSOCIATED PAYROLL COSTS						14,213	36	20,957	19,886	-	-
100	1271	310	110	050	Professional & Tech - Elementary	-	-	600	600		
100	1271	310	608	060	Professional & Tech - GU	-	-	600	600		
100	1271	340	110	050	Travel - Elementary	6,831	-	8,000	8,000		
100	1271	340	608	060	Travel - GU	-	-	600	600		
300 TOTAL PURCHASED SERVICES						6,831	-	9,800	9,800	-	-
100	1271	410	110	050	Supplies - Humbolt	334	-	600	600		
100	1271	410	131	050	Supplies - Seneca	-	-	600	600		
100	1271	410	608	060	Supplies - GU	228	-	600	600		
100	1271	460	110	050	Non consumables - Humbolt	-	-	600	600		
100	1271	460	131	050	Non consumables - Seneca	-	-	600	600		
100	1271	460	608	060	Non consumables - GU	-	-	600	600		
400 TOTAL SUPPLIES & MATERIALS						562	-	3,600	3,600	-	-
1271 TOTAL EXTENDED PROGRAMS						55,682	375	76,908	70,486	-	-

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1283 YOUTH TRANSITION PROGRAM											
100	1283	112	608	270	Classified Salaries	9,936	19,106	17,894	-		
100	1283	122	608	270	Classified Substitute	1,526	-	1,500	-		
					100 TOTAL SALARIES	11,462	19,106	19,394	-	-	-
100	1283	211	608	270	Pers Employer Contribution	1,294	2,850	4,300	-		
100	1283	213	608	270	Pers - UAL	1,311	2,797	2,684	-		
100	1283	220	608	270	Social Security	693	1,389	1,484	-		
100	1283	231	608	270	Workers Compensation	67	122	155	-		
100	1283	233	608	270	Paid Family & Medical Leave	-	-	-	-		
100	1283	241	608	270	Health Insurance	8,326	8,880	8,640	-		
100	1283	242	608	270	Life Insurance	21	45	108	-		
					200 TOTAL PAYROLL COSTS	11,713	16,083	17,371	-	-	-
100	1283	310	608	270	Professional & Technical	12,259	20,063	24,000	-		
100	1283	324	608	270	Copy Machine Lease	1,506	1,338	1,506	-		
100	1283	340	608	270	Travel	1,462	39	2,600	-		
100	1283	351	608	270	Telephone	1,441	1,449	1,440	-		
					300 TOTAL PURCHASED SERVICES	16,667	22,890	29,546	-	-	-
100	1283	410	608	270	Supplies	279	268	5,000	-		
100	1283	460	608	270	YTP Non consumables	5,175	813	5,000	-		
					400 SUPPLIES & MATERIALS	5,454	1,081	10,000	-	-	-
					1283 - YOUTH TRANSITION PROGRAM	45,296	59,160	76,311	-	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
1291 - ELL (ENGLISH LANGUAGE LEARNERS)											
100	1291	111	995	280	Licensed Salaries	16,800	17,759	18,790	19,879		
100	1291	112	995	280	Classified Salaries	-	-	500	500		
100 TOTAL SALARIES						16,800	17,759	19,290	20,379	-	-
100	1291	211	995	280	Pers Employer Contribution	2,495	2,715	4,635	4,897		
100	1291	213	995	280	Pers - UAL	2,520	2,664	2,894	3,261		
100	1291	220	995	280	Social Security	1,259	1,320	1,476	1,559		
100	1291	231	995	280	Workers Compensation	106	111	154	163		
100	1291	233	995	280	Paid Family & Medical Leave	-	-	-	82		
100	1291	241	995	280	Health Insurance	4,565	4,702	5,049	5,049		
100	1291	242	995	280	Life Insurance	5	23	59	59		
200 TOTAL PAYROLL COSTS						10,950	11,535	14,267	15,069	-	-
100	1291	310	995	280	Professional & Technical - ESL	219	25	400	400		
100	1291	340	995	280	Travel	531	-	600	600		
300 TOTAL PURCHASED SERVICES						750	25	1,000	1,000	-	-
100	1291	410	995	280	Supplies - ESL	-	-	1,800	1,800		
400 SUPPLIES & MATERIALS						-	-	1,800	1,800	-	-
1291 - ESL (ENGLISH SECOND LANGUAGE)						28,499	29,320	36,357	38,248	-	-
1000 - TOTAL INSTRUCTION						4,340,285	4,295,436	5,662,153	5,516,772	-	-
2115 STUDENT SAFETY											
100	2115	380	995	000	School Resource Officer	45,000	45,000	45,000	45,000	-	-
300 TOTAL PURCHASED SERVICES						45,000	45,000	45,000	45,000	-	-
2115 - TOTAL STUDENT SAFETY						45,000	45,000	45,000	45,000	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2120 GUIDANCE SERVICES											
100	2120	111	608	000	Licensed Salaries	25,981	3,238	6,944	-		
					100 TOTAL SALARIES	25,981	3,238	6,944	-	-	-
100	2120	211	608	000	PERS - Employer Contribution	3,858	(1,517)	1,669	-		
100	2120	213	608	000	PERS - UAL	3,897	486	1,042	-		
100	2120	220	608	000	Social Security	1,891	77	531	-		
100	2120	231	608	000	Worker's Compensation	159	(24)	56	-		
100	2120	233	608	000	Paid Family & Medical Leave	-	-	-	-		
100	2120	241	608	000	Health Insurance	4,625	(777)	2,550	-		
100	2120	242	608	000	Life Insurance	5	(3)	30	-		
					200 TOTAL ASSOCIATED PAYROLL COSTS	14,435	(1,757)	5,878	-	-	-
100	2120	340	608	000	Travel - GU	911	-	600	600		
					300 TOTAL PURCHASED SERVICES	911	-	600	600	-	-
100	2120	410	608	000	Supplies - GU	53	188	200	200		
100	2120	460	608	000	Non consumables - GU	-	241	500	500		
					400 TOTAL SUPPLIES & MATERIALS	53	429	700	700	-	-
					2120 - TOTAL GUIDANCE SERVICES	41,380	1,910	14,122	1,300	-	-
2130 HEALTH SERVICES											
100	2130	410	110	000	Supplies - Humbolt	202	57	400	400		
100	2130	410	131	000	Supplies - Seneca	-	18	400	400		
100	2130	410	608	000	Supplies - GU	-	43	400	400		
					400 TOTAL SUPPLIES & MATERIALS	202	119	1,200	1,200	-	-
					2130 - TOTAL HEALTH SERVICES	202	119	1,200	1,200	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2190 DIRECTOR SPECIAL ED											
100	2190	112	995	320	Confidential Salaries	4,105	4,228	4,398	4,442		
100	2190	113	995	320	Administrator Salaries	70,710	74,358	78,315	82,587		
					100 TOTAL SALARIES	74,815	78,586	82,713	87,029	-	-
100	2190	211	995	320	PERS - Employer Contribution	15,098	16,270	19,876	20,913		
100	2190	213	995	320	PERS - UAL	11,222	11,788	12,407	13,925		
100	2190	220	995	320	Social Security	5,598	5,911	6,327	6,658		
100	2190	231	995	320	Worker's Compensation	463	482	662	696		
100	2190	233	995	320	Paid Family & Medical Leave	-	-	-	348		
100	2190	241	995	320	Health Insurance	16,286	16,499	16,860	16,830		
100	2190	242	995	320	Life Insurance	26	81	198	198		
					200 TOTAL ASSOCIATED PAYROLL COSTS	48,693	51,031	56,330	59,568	-	-
100	2190	310	995	320	Professional & Technical	-	1,000	1,100	1,100		
100	2190	324	995	320	Copy Machine Lease	1,371	1,160	1,400	1,400		
100	2190	340	995	320	Travel	1,732	430	4,100	4,100		
100	2190	351	995	320	Telephone	457	463	850	850		
100	2190	353	995	320	Postage	-	-	200	200		
					300 TOTAL PURCHASED SERVICES	3,560	3,053	7,650	7,650	-	-
100	2190	410	995	320	Supplies	299	226	400	-		
100	2190	460	995	320	Non-consumable Supplies	21	69	400	600		
100	2190	480	995	320	Computer Hardware	-	-	-	-		
					400 TOTAL SUPPLIES & MATERIALS	320	295	800	600	-	-
100	2190	640	995	320	Dues & Fees	999	169	600	600		
					600 TOTAL OTHER OBJECTS	999	169	600	600	-	-
					2190 - TOTAL DIRECTOR SPECIAL ED	128,387	133,134	148,093	155,447	-	-

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2210 IMPROVEMENT OF INSTRUCTION											
100	2210	249	995	000	Tuition Reimbursement	13,060	10,000	10,000	10,000		
100	2210	249	995	330	Tuition Reimbursement	-		10,000	10,000		
					200 TOTAL ASSOCIATED PAYROLL COSTS	13,060	10,000	20,000	20,000	-	-
100	2210	310	995	000	Professional & Technical	201	-	1,600	4,600		
100	2210	312	110	000	Program Impvmt - Humbolt	2,539	-	8,000	7,000		
100	2210	312	131	000	Program Impvmt - Seneca	430	-	12,450	2,450		
100	2210	312	608	000	Program Impvmt - GU	551	8,625	7,000	7,000		
100	2210	312	995	000	Program Impvmt - District	900	-	600	600		
100	2210	340	110	000	Travel - Humbolt	-	-	400	400		
100	2210	340	131	000	Travel - Seneca	-	-	350	350		
100	2210	340	608	000	Travel - GU	15	438	600	600		
100	2210	340	995	000	Travel - District	-	-	600	600		
					300 TOTAL PURCHASED SERVICES	4,635	9,063	31,600	23,600	-	-
100	2210	420	110	000	Textbook Adoption - Humbolt	1,734	36,885	45,700	20,000		
100	2210	420	131	000	Textbook Adoption - Seneca	160	791	5,000	5,000		
100	2210	420	608	000	Textbook Adoption - GU	3,455	25,130	22,000	39,200		
					400 TOTAL SUPPLIES & MATERIALS	5,349	62,807	72,700	64,200	-	-
					2210 - TOTAL IMPROVEMENT OF INSTRUCTION	23,044	81,870	124,300	107,800	-	-

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Fund	ACCOUNT NUMBER				Description	FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
	Funct	Obj	Loc	Area		Actual	Actual	Adopted	Proposed	Approved	Adopted
2220 EDUCATIONAL MEDIA SERVICES											
100	2220	112	110	000	Classified Salaries - Humbolt	9,639	10,386	11,131	12,180		
100	2220	112	608	000	Classified Salaries - GU	8,102	8,216	9,830	19,976		
100	2220	122	110	000	Classified Substitutes - Humbolt	82	337	4,000	4,000		
100	2220	122	608	000	Classified Substitutes - GU	-	457	2,000	2,000		
					100 TOTAL SALARIES	17,823	19,395	26,961	38,156	-	-
100	2220	211	110	000	PERS - Employer Contribution - Humbolt	1,082	1,588	2,675	3,888		
100	2220	211	608	000	PERS - Employer Contribution - GU	1,611	1,336	2,362	5,281		
100	2220	213	110	000	PERS - UAL - Humbolt	1,093	1,558	1,670	2,589		
100	2220	213	608	000	PERS - UAL - GU	1,624	1,308	1,475	3,516		
100	2220	220	110	000	Social Security - Humbolt	534	643	1,158	1,238		
100	2220	220	608	000	Social Security - GU	622	676	905	1,681		
100	2220	231	110	000	Worker's Compensation - Humbolt	70	74	121	129		
100	2220	231	608	000	Worker's Compensation - GU	64	60	95	176		
100	2220	233	110	000	Paid Family & Medical Leave - Humbolt	-	-	-	49		
100	2220	233	608	000	Paid Family & Medical Leave - GU	-	-	-	88		
100	2220	241	110	000	Health Insurance - Humbolt	8,676	8,910	9,072	9,639		
100	2220	241	608	000	Health Insurance - GU	5,474	5,252	5,760	15,300		
100	2220	242	110	000	Life Insurance - Humbolt	45	45	113	113		
100	2220	242	608	000	Life Insurance - GU	50	27	72	180		
					200 TOTAL ASSOCIATED PAYROLL COSTS	20,944	21,479	25,476	43,867	-	-
100	2220	410	110	000	Supplies - Humbolt	-	72	500	500		
100	2220	410	131	000	Supplies - Seneca	-	-	200	200		
100	2220	410	608	000	Supplies - GU	214	277	600	600		
100	2220	430	110	000	Library Books - Humbolt	-	-	600	600		
100	2220	430	131	000	Library Books - Seneca	-	-	300	300		
100	2220	430	608	000	Library Books - GU	1,271	57	500	500		
100	2220	440	110	000	Periodicals - Humbolt	38	76	450	450		
100	2220	440	131	000	Periodicals - Seneca	-	-	350	350		
100	2220	440	608	000	Periodicals - GU	630	76	500	500		
100	2220	460	110	000	Non consumables - Humbolt	-	-	200	200		
100	2220	460	608	000	Non consumables - GU	192	509	1,600	1,600		
100	2220	470	110	000	Computer Software - Humbolt	728	1,325	1,675	1,675		
100	2220	470	131	000	Computer Software - Seneca	728	745	835	835		
100	2220	470	608	000	Computer Software - GU	924	745	1,675	1,675		
					400 TOTAL SUPPLIES & MATERIALS	4,723	3,881	9,985	9,985	-	-
					2220 - TOTAL EDUCATIONAL MEDIA SERVICES	43,490	44,755	62,422	92,008	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2240 INSTRUCTIONAL STAFF DEVELOPMENT - TARGETED TRAINING											
100	2240	312	110	000	Program Improvement - Humbolt	1,493	-	1,850	1,850		
100	2240	312	131	000	Program Improvement - Seneca	-	-	850	850		
100	2240	312	608	000	Program Improvement - GU	-	-	2,550	3,800		
100	2240	312	995	000	Program Improvement - District	144	149	600	600		
100	2240	340	110	000	Travel - Humbolt	-	-	1,850	1,850		
100	2240	340	131	000	Travel - Seneca	-	-	850	850		
100	2240	340	608	000	Travel - GU	42	-	2,750	4,000		
					300 TOTAL PURCHASED SERVICES	1,679	149	11,300	13,800	-	-
100	2240	410	995	000	Supplies	-	-	350	350		
					400 TOTAL SUPPLIES & MATERIALS	-	-	350	350	-	-
					2240 - TOTAL INSTRUCTIONAL STAFF DEVELOPMENT	1,679	149	11,650	14,150	-	-
2310 DISTRICT BOARD											
100	2310	310	995	000	Professional Services	560	711	5,150	5,150		
100	2310	340	995	000	Travel	2,838	4,960	6,200	6,200		
100	2310	350	995	000	Communications	-	-	500	500		
100	2310	354	995	000	Advertising	-	455	3,600	3,600		
100	2310	381	995	000	Audit Services	15,180	16,980	17,880	20,000		
100	2310	382	995	000	Legal Services	400	400	20,000	20,000		
100	2310	384	995	000	Negotiation Services	395	84	600	600		
100	2310	388	995	000	Election Services	-	-	600	600		
100	2310	390	995	000	Other	-	-	600	600		
					300 TOTAL PURCHASED SERVICES	19,372	23,590	55,130	57,250	-	-
100	2310	410	995	000	Supplies	5,283	1,560	2,600	2,600		
100	2310	460	995	000	Non consumable Supplies	-	199	600	600		
100	2310	470	995	000	Computer Software	-	45	1,100	1,100		
					400 TOTAL SUPPLIES & MATERIALS	5,283	1,804	4,300	4,300	-	-
100	2310	640	995	000	Dues & Fees	8,102	8,599	7,600	8,600		
					600 TOTAL OTHER OBJECTS	8,102	8,599	7,600	8,600	-	-
					2310 - TOTAL DISTRICT BOARD	32,758	33,992	67,030	70,150	-	-

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Fund	ACCOUNT NUMBER			Area	Description	FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
	Funct	Obj	Loc			Actual	Actual	Adopted	Proposed	Approved	Adopted
2320 SUPERINTENDENT											
100	2320	112	995	000	Confidential Salaries	10,825	10,825	12,878	12,693		
100	2320	113	995	000	Administrator Salaries	48,600	51,900	51,660	52,952		
100	2320	122	995	000	Substitutes/Confidential	-	-	500	500		
					100 TOTAL SALARIES	59,425	62,725	65,038	66,145	-	-
100	2320	211	995	000	PERS - Employer Contribution	11,992	12,980	15,509	15,895		
100	2320	213	995	000	PERS - UAL	8,914	9,409	9,681	10,583		
100	2320	220	995	000	Social Security	4,358	4,551	4,937	5,060		
100	2320	231	995	000	Worker's Compensation	366	384	516	529		
100	2320	233	995	000	Paid Family & Medical Leave				265		
100	2320	241	995	000	Health Insurance	10,560	10,383	10,920	10,710		
100	2320	242	995	000	Life Insurance	54	50	126	126		
					200 TOTAL ASSOCIATED PAYROLL COSTS	36,244	37,758	41,689	43,168	-	-
100	2320	322	995	000	Repair & Maintenance	-	-	600	600		
100	2320	324	995	000	Copy Machine Lease	1,371	1,160	4,800	4,800		
100	2320	340	995	000	Travel	2,936	2,726	8,100	8,100		
100	2320	351	995	000	Telephone	3,752	3,872	4,600	4,600		
100	2320	355	995	000	Printing	-	-	300	300		
					300 TOTAL PURCHASED SERVICES	8,059	7,759	18,400	18,400	-	-
100	2320	410	995	000	Supplies	581	3,321	2,400	3,400		
100	2320	460	995	000	Non consumable Supplies	35	259	1,100	1,100		
					400 TOTAL SUPPLIES & MATERIALS	616	3,580	3,500	4,500	-	-
100	2320	640	995	000	Dues & Fees	1,709	1,895	3,100	3,100		
					600 TOTAL OTHER OBJECTS	1,709	1,895	3,100	3,100	-	-
					2320 - TOTAL SUPERINTENDENT	106,052	113,716	131,727	135,313	-	-

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2410 PRINCIPALS											
100	2410	111	131	000	Licensed Salaries -Seneca	-	1,127	-	-		
100	2410	112	110	000	Classified Salaries - Humbolt	34,203	36,416	37,040	38,064		
100	2410	112	131	000	Classified Salaries - Seneca	15,373	15,545	16,613	17,141		
100	2410	112	608	000	Classified Salaries - GU	25,446	27,628	28,072	28,806		
100	2410	113	110	000	Administrator Salaries - Humbolt	58,418	63,317	66,189	67,500		
100	2410	113	131	000	Administrator Salaries - Seneca	6,531	5,636	3,584	3,840		
100	2410	113	608	000	Administrator Salaries - GU	89,763	92,616	95,035	128,388		
100	2410	122	110	000	Substitutes/Classified - Humbolt	268	312	1,500	1,500		
100	2410	122	131	000	Substitutes/Classified - Seneca	240	295	1,500	1,500		
100	2410	122	608	000	Substitutes/Classified - GU	35	1,396	1,500	1,500		
					100 TOTAL SALARIES	230,277	244,291	251,033	288,239	-	-
100	2410	211	110	000	PERS - Employer Contribution - Humbolt	17,267	19,191	24,806	25,727		
100	2410	211	131	000	PERS - Employer Contribution - Seneca	3,255	3,431	4,853	5,402		
100	2410	211	608	000	PERS - Employer Contribution - GU	20,768	22,152	29,583	38,134		
100	2410	213	110	000	PERS - UAL - Humbolt	13,933	15,059	15,484	17,130		
100	2410	213	131	000	PERS - UAL - Seneca	3,288	3,369	3,030	3,597		
100	2410	213	608	000	PERS - UAL - GU	17,287	18,041	18,466	25,391		
100	2410	220	110	000	Social Security - Humbolt	6,706	7,376	8,012	8,190		
100	2410	220	131	000	Social Security - Seneca	1,537	1,569	1,660	1,720		
100	2410	220	608	000	Social Security - GU	8,677	9,169	9,532	12,140		
100	2410	231	110	000	Worker's Compensation - Humbolt	586	628	838	857		
100	2410	231	131	000	Worker's Compensation - Seneca	144	145	174	180		
100	2410	231	608	000	Worker's Compensation - GU	718	749	997	1,270		
100	2410	233	110	000	Paid Family & Medical Leave - Humbolt	-	-	-	428		
100	2410	233	131	000	Paid Family & Medical Leave - Seneca	-	-	-	90		
100	2410	233	608	000	Paid Family & Medical Leave - GU	-	-	-	635		
100	2410	241	110	000	Health Insurance - Humbolt	26,129	27,415	39,720	26,775		
100	2410	241	131	000	Health Insurance - Seneca	10,068	10,623	8,640	9,180		
100	2410	241	608	000	Health Insurance - GU	22,164	21,622	28,623	35,190		
100	2410	242	110	000	Life Insurance - Humbolt	119	119	486	315		
100	2410	242	131	000	Life Insurance - Seneca	45	53	108	108		
100	2410	242	608	000	Life Insurance - GU	90	103	344	414		
100	2410	249	995	000	Tuition Reimbursement	-	-	-	-		
					200 TOTAL ASSOCIATED PAYROLL COSTS	152,779	160,815	195,355	212,873	-	-
100	2410	310	110	000	Professional & Tech - Humbolt	-	-	550	500		

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2410 PRINCIPALS											
100	2410	310	131	000	Professional & Tech - Seneca	-	-	400	400		
100	2410	310	608	000	Professional & Tech - GU	-	-	550	550		
100	2410	310	995	000	Professional & Tech - District	-	-	-	-		
100	2410	322	110	000	Repair & Maint - Humbolt	-	-	400	400		
100	2410	322	131	000	Repair & Maint - Seneca	-	-	250	250		
100	2410	322	608	000	Repair & Maint - GU	-	-	300	300		
100	2410	324	110	000	Copy Machine Lease - Humbolt	21,617	18,219	23,000	23,000		
100	2410	324	131	000	Copy Machine Lease - Seneca	2,037	2,043	2,600	2,600		
100	2410	324	608	000	Copy Machine Lease - GU	10,770	10,070	13,500	13,500		
100	2410	340	110	000	Travel - Humbolt	340	581	3,100	3,100		
100	2410	340	131	000	Travel - Seneca	392	-	2,200	2,200		
100	2410	340	608	000	Travel - GU	2,676	1,294	4,100	4,100		
100	2410	351	110	000	Telephone - Humbolt	4,157	3,813	4,100	4,100		
100	2410	351	131	000	Telephone - Seneca	2,569	2,538	2,800	2,800		
100	2410	351	608	000	Telephone - GU	4,191	4,007	5,300	5,300		
100	2410	353	995	000	Postage	5,152	5,174	8,600	8,600		
					300 TOTAL PURCHASED SERVICES	53,902	47,738	71,750	71,700	-	-
100	2410	410	110	000	Supplies - Humbolt	733	820	11,900	11,900		
100	2410	410	131	000	Supplies - Seneca	573	67	1,000	1,000		
100	2410	410	608	000	Supplies - GU	2,203	2,998	5,800	5,800		
100	2410	460	110	000	Non consumables - Humbolt	821	455	400	400		
100	2410	460	131	000	Non consumables - Seneca	821	42	400	400		
100	2410	460	608	000	Non consumables - GU	821	139	400	400		
					400 TOTAL SUPPLIES & MATERIALS	5,973	4,521	19,900	19,900	-	-
100	2410	640	110	000	Dues & Fees - Humbolt	814	814	2,200	2,200		
100	2410	640	131	000	Dues & Fees - Seneca	-	-	400	400		
100	2410	640	608	000	Dues & Fees - GU	964	844	2,200	2,200		
					600 TOTAL OTHER OBJECTS	1,778	1,658	4,800	4,800	-	-
					2410 TOTAL PRINCIPALS	444,709	459,023	542,838	597,512	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2520 FISCAL SERVICES											
100	2520	112	995	000	Confidential Salaries	22,278	16,670	25,757	25,385		
100	2520	114	995	000	Confidential/Managerial	72,288	74,000	86,952	82,218		
					100 TOTAL SALARIES	94,567	90,670	112,709	107,603	-	-
100	2520	211	995	000	PERS - Employer Contribution	13,509	14,737	27,084	25,857		
100	2520	213	995	000	PERS - UAL	14,134	13,601	16,906	17,217		
100	2520	220	995	000	Social Security	6,998	6,845	8,622	8,232		
100	2520	231	995	000	Worker's Compensation	(9,414)	(1,180)	902	861		
100	2520	233	995	000	Paid Family & Medical Leave	-	-	-	431		
100	2520	241	995	000	Health Insurance	12,720	15,474	23,400	22,950		
100	2520	242	995	000	Life Insurance	110	99	270	270		
100	2520	243	995	000	Fingerprinting Fees	2,069	2,860	3,500	5,500		
					200 TOTAL ASSOCIATED PAYROLL COSTS	40,125	52,435	80,684	81,318	-	-
100	2520	310	995	000	Professional & Technical	704	959	1,000	2,000		
100	2520	322	995	000	Repair & Maintenance	-	225	200	200		
100	2520	340	995	000	Travel	810	1,232	3,100	3,100		
100	2520	353	995	000	Postage	1,891	1,891	2,100	2,100		
					300 TOTAL PURCHASED SERVICES	3,404	4,306	6,400	7,400	-	-
100	2520	410	995	000	Supplies	1,078	3,519	2,600	2,600		
100	2520	460	995	000	Non consumables	429	436	1,100	1,100		
100	2520	470	995	000	Software Licenses	3,800	400	35,210	46,000		
					400 TOTAL SUPPLIES & MATERIALS	5,307	4,356	38,910	49,700	-	-
100	2520	601	995	000	Bank Fees	2,586	2,805	3,600	3,600		
100	2520	640	995	000	Dues & Fees	2,938	3,394	5,100	5,100		
					600 TOTAL OTHER OBJECTS	5,524	6,200	8,700	8,700	-	-
					2520 TOTAL FISCAL SERVICES	148,926	157,967	247,403	254,721	-	-
2528 RISK MANAGEMENT SERVICES											
100	2528	651	995	000	Liability Insurance	14,091	13,912	22,400	22,400		
					600 TOTAL OTHER OBJECTS	14,091	13,912	22,400	22,400	-	-
					2528 TOTAL RISK MANAGEMENT SERVICES	14,091	13,912	22,400	22,400	-	-

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2529 EMPLOYMENT INSURANCE											
100	2529	232	995	000	Employment Division Payment	26	771	48,000	48,000		
					200 TOTAL ASSOCIATED PAYROLL COSTS	26	771	48,000	48,000	-	-
100	2529	640	995	000	Dues & Fees	400	400	1,100	1,100		
					600 TOTAL OTHER OBJECTS	400	400	1,100	1,100	-	-
					2529 TOTAL EMPLOYMENT INSURANCE	426	1,171	49,100	49,100	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2540 PLANT OPERATION & MAINTENANCE											
100	2540	112	110	000	Classified Salaries - Humbolt	59,189	63,079	66,954	69,971		
100	2540	112	131	000	Classified Salaries - Seneca	30,437	32,693	40,458	34,385		
100	2540	112	608	000	Classified Salaries - GU	79,358	74,786	86,767	89,762		
100	2540	112	701	000	Classified Salaries - 7th Street	-	-	15,000	15,000		
100	2540	112	995	000	Classified Salaries	1,312	1,058	850	1,400		
100	2540	114	995	000	Confidential Salaries	-	-	13,000	25,131		
100	2540	122	110	000	Sub Classified - Humbolt	1,999	455	4,000	4,000		
100	2540	122	131	000	Sub Classified - Seneca	3,418	-	4,000	4,000		
100	2540	122	608	000	Sub Classified - GU	8,005	5,952	10,000	10,000		
					100 TOTAL SALARIES	183,717	178,024	241,029	253,649	-	-
100	2540	211	110	000	PERS - Employer Cont - Humbolt	7,677	9,520	16,089	17,775		
100	2540	211	131	000	PERS - Employer Cont - Seneca	6,049	6,765	9,722	8,263		
100	2540	211	608	000	PERS - Employer Cont - GU	10,481	8,003	20,850	23,973		
100	2540	211	701	000	PERS - Employer Cont 7th Street	-	-	3,605	3,605		
100	2540	211	995	000	PERS - Employer Contribution	11,628	(9,504)	1,286	9,499		
100	2540	213	110	000	PERS - UAL - Humbolt	7,755	9,363	10,043	11,835		
100	2540	213	131	000	PERS - UAL - Seneca	4,566	4,904	6,069	5,502		
100	2540	213	608	000	PERS - UAL - GU	10,586	7,866	13,015	15,962		
100	2540	213	701	000	PERS - UAL 7th Street	-	-	2,250	2,400		
100	2540	213	995	000	PERS - UAL	5	16	803	6,325		
100	2540	220	110	000	Social Security - Humbolt	4,240	4,441	5,198	1,659		
100	2540	220	131	000	Social Security - Seneca	2,228	2,183	3,401	2,630		
100	2540	220	608	000	Social Security - GU	6,229	5,566	7,403	7,632		
100	2540	220	701	000	Social Security - 7th Street	-	-	1,148	1,148		
100	2540	220	995	000	Social Security	97	81	409	3,024		
100	2540	231	110	000	Worker's Comp - - Humbolt	2,738	2,792	544	592		
100	2540	231	131	000	Worker's Comp - Seneca	1,395	1,438	356	275		
100	2540	231	608	000	Worker's Comp - GU	3,875	3,556	774	798		
100	2540	231	701	000	Worker's Comp - 7th Street	-	-	120	120		
100	2540	231	995	000	Worker's Compensation	58	47	43	316		
100	2540	233	110	000	Paid Family & Medical Leave - Humbolt	-	-	-	296		
100	2540	233	131	000	Paid Family & Medical Leave - Seneca	-	-	-	138		
100	2540	233	608	000	Paid Family & Medical Leave - GU	-	-	-	399		
100	2540	233	701	000	Paid Family & Medical Leave - 7th Street	-	-	-	60		
100	2540	233	995	000	Paid Family & Medical Leave	-	-	-	158		
100	2540	241	110	000	Health Insurance - Humbolt	26,118	26,881	27,072	28,764		
100	2540	241	131	000	Health Insurance - Seneca	12,834	15,402	13,392	14,382		
100	2540	241	608	000	Health Insurance - GU	25,480	26,034	27,648	29,376		
100	2540	241	995	000	Health Insurance	15	116	72	7,655		

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2540 PLANT OPERATION & MAINTENANCE											
100	2540	242	110	000	Life Insurance - Humbolt	121	138	338	338		
100	2540	242	131	000	Life Insurance - Seneca	57	78	167	169		
100	2540	242	608	000	Life Insurance - GU	178	192	346	346		
100	2540	242	995	000	Life Insurance	0	1	1	91		
200 TOTAL ASSOCIATED PAYROLL COSTS						144,410	125,878	172,163	205,505	-	-
100	2540	310	701	000	Prof. & Technical - 7th Street	-	-	600	600		
100	2540	322	003	000	Repair & Maint - DO	7,195	418	10,100	10,100		
100	2540	322	110	000	Repair & Maint - Humbolt	31,047	19,174	25,200	55,200		
100	2540	322	131	000	Repair & Maint - Seneca	1,710	1,567	7,520	6,500		
100	2540	322	608	000	Repair & Maint - GU	20,874	17,662	65,800	104,800		
100	2540	322	701	000	Repair & Maint - 7th Street	497	2,150	3,100	3,100		
100	2540	325	003	000	Electricity - DO	835	816	3,700	3,700		
100	2540	325	110	000	Electricity - Humbolt	22,544	22,485	23,000	23,000		
100	2540	325	131	000	Electricity - Seneca	3,831	3,712	8,900	8,900		
100	2540	325	608	000	Electricity - GU	33,291	33,714	39,000	39,000		
100	2540	325	701	000	Electricity - 7th Street	2,576	2,437	2,800	2,800		
100	2540	325	995	320	Electricity - Special Ed	-	-	1,100	1,100		
100	2540	326	110	000	Heating Fuel - Humbolt	23,744	15,178	43,000	43,000		
100	2540	326	131	000	Heating Fuel - Seneca	13,516	11,622	31,000	31,000		
100	2540	326	608	000	Heating Fuel - GU	42,882	55,989	66,000	66,000		
100	2540	326	995	320	Heating Fuel - Special Ed	874	2,391	2,000	2,000		
100	2540	327	003	000	Water & Sewer - DO	899	913	1,100	1,100		
100	2540	327	110	000	Water & Sewer - Humbolt	5,080	4,917	7,000	70,000		
100	2540	327	131	000	Water & Sewer - Seneca	1,659	1,813	2,100	2,500		
100	2540	327	608	000	Water & Sewer - GU	22,215	18,746	29,000	29,000		
100	2540	327	701	000	Water & Sewer - 7th Street	1,035	830	2,100	2,100		
100	2540	328	003	000	Garbage - District	1,268	1,217	1,200	1,300		
100	2540	328	110	000	Garbage - Humbolt	7,618	5,104	7,600	7,600		
100	2540	328	131	000	Garbage - Seneca	375	414	1,100	1,100		
100	2540	328	608	000	Garbage - GU	12,570	13,125	14,000	14,000		
100	2540	328	701	000	Garbage - 7th Street	-	-	1,600	1,600		
100	2540	329	003	000	Locks & Keys - DO	-	-	300	300		
100	2540	329	110	000	Locks & Keys - Humbolt	33	-	600	600		
100	2540	329	131	000	Locks & Keys - Seneca	-	-	400	400		
100	2540	329	608	000	Locks & Keys - GU	719	-	600	600		
100	2540	329	701	000	Locks & Keys - 7th Street	-	-	200	200		

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2540 PLANT OPERATION & MAINTENANCE											
100	2540	329	995	000	Locks & Keys - District	557	-	300	300		
100	2540	340	995	000	Travel	-	28	850	850		
100	2540	351	995	000	Telephone	-	-	1,100	1,100		
100	2540	380	995	000	Professional & Technical	315	-	1,100	1,100		
100	2540	390	995	000	Other	-	-	3,100	3,100		
					300 TOTAL PURCHASED SERVICES	259,759	236,423	408,170	539,650	-	-
100	2540	410	003	000	Supplies - DO	700	373	1,600	1,800		
100	2540	410	110	000	Supplies - Humbolt	18,712	9,374	15,000	14,000		
100	2540	410	131	000	Supplies - Seneca	4,955	2,102	6,000	6,000		
100	2540	410	608	000	Supplies - GU	19,161	10,059	17,500	1,750		
100	2540	410	701	000	Supplies - 7th Street	3,642	3,425	2,600	2,600		
100	2540	410	995	000	Supplies - District	14	345	8,600	8,600		
100	2540	411	995	000	Gas & Fuel	-	-	1,100	1,100		
100	2540	460	110	000	Non consumables - Humbolt	1,004	2,754	4,400	7,400		
100	2540	460	131	000	Non consumables - Seneca	1,681	11,362	7,500	10,000		
100	2540	460	608	000	Non consumables - GU	3,542	1,278	14,825	20,825		
100	2540	460	701	000	Non consumables - 7th Street	-	-	600	600		
100	2540	460	995	000	Non consumables - District	52	45	2,300	3,800		
					400 TOTAL SUPPLIES & MATERIALS	53,462	41,118	82,025	78,475	-	-
100	2540	533	110	000	Grounds Care & Upkeep - Humbolt	1,374	1,734	9,500	9,000		
100	2540	533	131	000	Grounds Care & Upkeep - Seneca	374	346	5,300	5,300		
100	2540	533	608	000	Grounds Care & Upkeep - GU	7,030	6,975	13,600	13,600		
100	2540	533	701	000	Grounds Care & Upkeep - 7th Street	18,292	24,403	24,000	25,000		
100	2540	533	995	000	Grounds Care & Upkeep - District	252	528	3,300	6,600		
100	2540	541	608	000	New Equip - GU	12,971	814	28,000	33,000		
100	2540	541	995	000	New Equip - District	2,200	173,107	270,000	374,000		
100	2540	542	110	000	Replacement Equip - Humbolt	-	-	4,100	-		
100	2540	542	995	000	Replacement Equip - District	-	-	6,000	6,600		
					500 TOTAL CAPITAL OUTLAY	42,492	207,906	363,800	473,100	-	-
100	2540	640	995	000	Dues & Fees	297	297	1,100	1,100		
100	2540	653	995	000	Property Insurance	44,131	47,227	65,205	69,205		
100	2540	670	995	000	Licenses & Permits	134	1,807	1,200	2,000		
					600 TOTAL OTHER OBJECTS	44,562	49,331	67,505	72,305	-	-
					2540 - TOTAL PLANT OPERATION & MAINTENANCE	728,403	838,680	1,334,692	1,622,684	-	-

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2545 ASBESTOS ABATEMENT											
100	2545	310	995	000	Professional & Technical	1,470	-	3,000	6,000		
100	2545	322	995	000	Repair & Maintenance	-	-	300	20,000		
100	2545	340	995	000	Travel	-	-	300	300		
					300 TOTAL PURCHASED SERVICES	1,470	-	3,600	26,300	-	-
					2545 - TOTAL ASBESTOS ABATEMENT	1,470	-	3,600	26,300	-	-

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ACCOUNT NUMBER					FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2550 PUPIL TRANSPORTATION											
100	2550	112	995	000	Classified Salaries	142,069	142,569	159,804	156,662		
100	2550	113	110	000	Admin Salaries - Humbolt	22,582	27,675	28,367	22,500		
100	2550	113	131	000	Admin Salaries - Seneca	-	-	3,584	3,840		
100	2550	113	608	000	Admin Salaries - GU	32,287	33,120	34,058	31,346		
100	2550	113	995	000	Admin Salaries - District	43,200	44,800	45,920	47,068		
100	2550	114	995	000	Confidential/Managerial	45,789	57,047	114,953	83,289		
100	2550	122	995	000	Substitutes/Classified	8,788	7,013	12,500	12,500		
					100 TOTAL SALARIES	294,715	312,224	399,186	357,205	-	-
100	2550	211	110	000	PERS - Employer Contribution - Humbolt	4,557	5,649	6,817	5,407		
100	2550	211	131	000	PERS - Employer Contribution - Seneca	-	-	861	923		
100	2550	211	608	000	PERS - Employer Contribution - GU	6,347	6,677	8,184	7,532		
100	2550	211	995	000	PERS - Employer Contribution	34,251	38,126	77,059	71,974		
100	2550	213	110	000	PERS - UAL - Humbolt	3,387	4,095	4,255	3,600		
100	2550	213	131	000	PERS - UAL - Seneca	-	-	538	614		
100	2550	213	608	000	PERS - UAL - GU	4,843	4,968	5,109	5,015		
100	2550	213	995	000	PERS - UAL	29,223	31,938	48,102	47,923		
100	2550	220	110	000	Social Security - Humbolt	1,717	2,074	2,218	1,721		
100	2550	220	131	000	Social Security - Seneca	-	-	274	294		
100	2550	220	608	000	Social Security - GU	2,436	2,501	2,606	2,398		
100	2550	220	995	000	Social Security	17,727	18,601	25,488	22,913		
100	2550	231	110	000	Worker's Compensation - Humbolt	138	167	232	180		
100	2550	231	131	000	Worker's Compensation - Seneca	-	-	29	31		
100	2550	231	608	000	Worker's Compensation - GU	197	201	273	251		
100	2550	231	995	000	Worker's Compensation	8,306	8,066	2,665	2,396		
100	2550	233	110	000	Paid Family & Medical Leave - Humbolt	-	-	-	90		
100	2550	233	131	000	Paid Family & Medical Leave - Seneca	-	-	-	15		
100	2550	233	608	000	Paid Family & Medical Leave - GU	-	-	-	125		
100	2550	233	995	000	Paid Family & Medical Leave	-	-	-	1,198		
100	2550	241	110	000	Health Insurance - Humbolt	3,312	4,410	4,680	3,825		
100	2550	241	131	000	Health Insurance - Seneca	-	-	-	-		
100	2550	241	608	000	Health Insurance - GU	4,906	4,687	4,680	4,590		
100	2550	241	995	000	Health Insurance	62,588	65,985	170,940	124,695		
100	2550	242	110	000	Life Insurance - Humbolt	7	9	54	45		
100	2550	242	131	000	Life Insurance - Seneca	-	-	-	-		

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2550 PUPIL TRANSPORTATION											
100	2550	242	608	000	Life Insurance - GU	9	11	54	54		
100	2550	242	995	000	Life Insurance	437	514	2,097	1,656		
200 TOTAL ASSOCIATED PAYROLL COSTS						184,390	198,676	367,214	309,466	-	-
100	2550	310	995	000	Professional & Technical	3,904	6,502	3,300	6,000		
100	2550	322	995	000	Repair & Maintenance	35,190	47,918	24,000	40,000		
100	2550	322	002	000	Repair & Maint - Bus Barn	-	-	-	10,000		
100	2550	323	995	000	Copy Machine	2,419	2,246	7,600	7,600		
100	2550	324	995	000	Fall Mountain Radio Lease	1,200	1,200	1,600	1,600		
100	2550	325	002	000	Electricity - Bus Shop	8,591	8,954	7,200	9,000		
100	2550	326	002	000	Heating Fuel - Bus Shop	7,372	5,721	12,000	12,000		
100	2550	327	002	000	Water & Sewer - Bus Shop	1,036	912	1,100	1,100		
100	2550	328	002	000	Garbage - Bus Shop	-	-	1,600	1,600		
100	2550	331	995	000	Reimbursable Student Transport	14,559	12,433	24,000	24,000		
100	2550	340	995	000	Travel	1,270	2,450	1,600	2,000		
100	2550	351	995	000	Telephone	2,713	2,715	5,300	5,300		
100	2550	390	995	000	Other	-	-	1,100	1,100		
300 TOTAL PURCHASED SERVICES						78,254	91,049	90,400	121,300	-	-
100	2550	410	995	000	Supplies	4,515	4,564	7,600	7,600		
100	2550	411	995	000	Gas & Fuel	32,700	26,998	52,000	52,000		
100	2550	412	995	000	Tires & Batteries	7,434	16,276	19,000	19,000		
100	2550	413	995	000	Vehicle Parts	16,565	11,016	35,000	35,000		
100	2550	460	995	000	Non consumables	52	1,629	4,100	4,100		
100	2550	470	995	000	Computer Software	577	-	3,100	3,100		
100	2550	480	995	000	Computer Hardware	2,235	770	1,100	1,100		
400 TOTAL SUPPLIES & MATERIALS						64,078	61,253	121,900	121,900	-	-
100	2550	530	995	000	Other Improvements	-	-	13,800	13,800		
100	2550	540	995	000	New Equipment	-	-	600	600		
100	2550	542	995	000	Replacement Equipment	-	-	5,100	5,100		
500 TOTAL CAPITAL OUTLAY						-	-	19,500	19,500	-	-
100	2550	640	995	000	Dues & Fees	-	-	600	600		
100	2550	653	995	000	Insurance	13,104	15,415	22,500	25,500		
100	2550	670	995	000	Licenses & Permits	244	-	600	600		
600 TOTAL OTHER OBJECTS						13,348	15,415	23,700	26,700	-	-
2550 - TOTAL PUPIL TRANSPORTATION						634,784	678,617	1,021,900	956,071	-	-

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2555 CO-CURRICULAR TRANSPORTATION											
100	2555	112	608	000	Classified Salaries - GU	48,098	47,421	36,354	49,876		
					100 TOTAL SALARIES	48,098	47,421	36,354	49,876	-	-
100	2555	211	608	000	PERS Employer Contribution	6,916	7,206	8,736	11,985		
100	2555	213	608	000	PERS - UAL	6,986	7,071	5,453	7,980		
100	2555	220	608	000	Social Security	3,313	3,106	2,782	3,816		
100	2555	231	608	000	Worker's Compensation	2,579	2,581	291	399		
100	2555	233	608	000	Paid Family & Medical Leave	-	-	-	200		
100	2555	241	608	000	Health Insurance	21,154	20,259	14,400	15,300		
100	2555	242	608	000	Life Insurance	115	108	180	180		
					200 TOTAL ASSOCIATED PAYROLL COSTS	41,064	40,331	31,842	39,859	-	-
100	2555	340	110	000	Travel - Humbolt	-	-	350	350		
100	2555	340	131	000	Travel - Seneca	-	6	-	-		
100	2555	340	608	000	Travel - GU	7,523	4,051	8,000	8,000		
100	2555	340	995	000	Travel - District	-	37	900	900		
					300 TOTAL PURCHASED SERVICES	7,523	4,094	9,250	9,250	-	-
100	2555	411	110	000	Gas & Fuel - Humbolt	417	820	850	850		
100	2555	411	131	000	Gas & Fuel - Seneca	-	95	850	850		
100	2555	411	608	000	Gas & Fuel - GU	12,642	8,183	19,000	19,000		
					400 TOTAL SUPPLIES & MATERIALS	13,059	9,098	20,700	20,700	-	-
					2555 - TOTAL CO-CURRICULAR TRANSPORTATION	109,745	100,944	98,146	119,685	-	-

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ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
2558 SPECIAL ED TRANSPORTATION											
100	2558	122	995	0	Substitutes/Classified	-	275	-	-		
100	2558	112	995	320	Classified Salaries	27,635	21,462	40,717	40,621		
100	2558	122	995	320	Substitutes/Classified	1,352	-	2,000	2,000		
100 TOTAL SALARIES						28,988	21,737	42,717	42,621	-	-
100	2558	211	995	320	PERS - Employer Contribution	4,510	3,180	9,784	10,242		
100	2558	213	995	320	PERS - UAL	4,368	3,122	6,108	6,819		
100	2558	220	995	320	Social Security	1,994	1,386	3,268	3,261		
100	2558	231	995	320	Worker's Compensation	1,350	1,186	342	341		
100	2558	233	995	320	Paid Family & Medical Leave	-	-	-	170		
100	2558	241	995	320	Health Insurance	14,762	11,813	14,400	15,300		
100	2558	242	995	320	Life Insurance	77	63	180	180		
200 TOTAL ASSOCIATED PAYROLL COSTS						27,061	20,749	34,081	36,313	-	-
100	2558	310	995	320	Professional & Technical	-	-	300	300		
100	2558	331	995	320	Reimbursable Student Transport	2,410	-	1,100	1,100		
300 TOTAL PURCHASED SERVICES						2,410	-	1,400	1,400	-	-
100	2558	410	995	320	Supplies	45	-	300	300		
100	2558	411	995	320	Gas & Fuel	4,852	4,392	4,700	4,900		
100	2558	412	995	320	Tires & Batteries	-	-	600	600		
100	2558	413	995	320	Vehicle Parts	295	-	600	600		
400 TOTAL SUPPLIES & MATERIALS						5,191	4,392	6,200	6,400	-	-
100	2558	653	995	320	Insurance	-	-	600	600		
100	2558	670	995	320	Licenses & Permits	-	-	200	200		
600 TOTAL OTHER OBJECTS						-	-	800	800	-	-
2558 SPECIAL ED TRANSPORTATION						63,650	46,878	85,198	87,534	-	-
2620 PROGRAM DEVELOPMENT											
100	2620	310	995	000	Professional & Technical	-	-	11,000	11,000		
300 TOTAL PURCHASED SERVICES						-	-	11,000	11,000	-	-
2620 - PROGRAM DEVELOPMENT						-	-	11,000	11,000	-	-

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Fund	ACCOUNT NUMBER				Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Adopted	FISCAL YEAR 2021-22		
	Funct	Obj	Loc	Area					Proposed	Approved	Adopted
2660 TECHNOLOGY SERVICES											
100	2660	113	995	000	Administrative Salaries	5,400	5,600	5,740	5,884		
100	2660	116	995	000	Administrative Salaries	-	-	-	-		
					100 TOTAL SALARIES	5,400	5,600	5,740	5,884	-	-
100	2660	211	995	000	PERS - Employer Contribution	1,090	1,159	1,379	1,414		
100	2660	213	995	000	PERS - UAL	810	840	861	941		
100	2660	220	995	000	Social Security	401	404	439	450		
100	2660	231	995	000	Worker's Compensation	33	34	46	47		
100	2660	233	995	000	Paid Family & Medical Leave	-	-	-	24		
100	2660	241	995	000	Health Insurance	780	727	780	765		
100	2660	242	995	000	Life Insurance	4	4	9	9		
					200 TOTAL ASSOCIATED PAYROLL COSTS	3,117	3,167	3,514	3,650	-	-
100	2660	389	995	000	Technology Services	-	-	19,000	19,000		
					300 TOTAL PURCHASED SERVICES	-	-	19,000	19,000	-	-
100	2660	470	110	000	Software Licenses - Humbolt	1,953	8,487	12,352	12,352		
100	2660	470	131	000	Software Licenses - Seneca	1,667	8,737	2,000	2,000		
100	2660	470	608	000	Software Licenses - Grant Union	2,901	8,807	4,530	4,530		
100	2660	470	995	000	Software Licenses - District	19,795	13,768	42,575	42,575		
100	2660	480	110	000	Computer Hardware - Humbolt	2,829	14,516	32,000	36,250		
100	2660	480	131	000	Computer Hardware - Seneca	-	2,713	9,000	9,000		
100	2660	480	608	000	Computer Hardware - Grant Union	3,254	13,589	25,000	33,900		
100	2660	480	995	000	Computer Hardware - District	9,446	1,294	10,000	10,000		
					400 TOTAL SUPPLIES & MATERIALS	41,845	71,910	137,457	150,607	-	-
					2660 TECHNOLOGY SERVICES	50,363	80,677	165,711	179,141	-	-
2000 - TOTAL SUPPORT SERVICES						2,618,560	2,832,514	4,187,533	4,548,516	-	-
4120 SITE ACQUISITION & DEVELOPMENT											
100	4120	530	609	000	Site Improvements	-	-	6,000	6,000		
					500 TOTAL CAPITAL OUTLAY	-	-	6,000	6,000	-	-
					4120 SITE ACQUISITION & DEVELOPMENT	-	-	6,000	6,000	-	-

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Fund	ACCOUNT NUMBER				Area	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Adopted	FISCAL YEAR 2021-22		
	Funct	Obj	Loc	Proposed						Approved	Adopted	
4150 BUILDING CONSTRUCTION & IMPROVEMENT												
100	4155	322	110	000	Building Impvmt Projects-Humbolt	22,882	-	1,500	16,500			
100	4155	322	131	000	Building Impvmt Projects-Seneca	-	-	3,000	4,020			
100	4155	322	608	000	Building Impvmt Projects-GU	52,440	162,710	122,400	122,400			
100	4155	322	995	000	Building Improvement Projects	-	-	51,000	51,000			
300 TOTAL PURCHASED SERVICES						75,322	162,710	177,900	193,920	-	-	
4150 - TOTAL BUILDING CONST & IMPROVEMENT						75,322	162,710	177,900	193,920	-	-	
4000 - TOTAL FACILITIES						75,322	162,710	183,900	199,920	-	-	
5200/5300 TRANSFER OF FUNDS												
100	5200	710	995	000	Building Fund Transfer	884,692	884,692	884,692	634,692			
100	5200	711	995	000	Curriculum/Technology Fund Transfer	30,000	30,000	35,000	30,000			
100	5200	716	995	000	School Lunch Transfer	50,000	21,982	87,477	139,137			
100	5200	717	995	000	Bus Replacement Transfer	100,000	100,000	100,000	100,000			
100	5200	720	608	000	GU Student Body Transfer	35,000	35,000	35,000	35,000			
100	5200	723	995	000	Debt Service Fund Transfer	129,526	129,526	139,564	149,564			
700 TOTAL TRANSFERS						1,229,218	1,201,200	1,281,733	1,088,393	-	-	
5000 - TOTAL OTHER USES						1,229,218	1,201,200	1,281,733	1,088,393	-	-	
5000 - TRANSFERS						1,229,218	1,201,200	1,281,733	1,088,393	-	-	
6110 OPERATING CONTINGENCY												
100	6110	810	000	000	Planned Reserve	-	-	-	-	-	-	
800 TOTAL OTHER USES						-	-	-	-	-	-	
6000 - TOTAL CONTINGENCY						-	-	-	-	-	-	

EXPENDITURES ■ GENERAL FUND 100 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	FY 19-20	FY 20-21	FISCAL YEAR 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
7000 UNAPPROPRIATED ENDING FUND BALANCE											
100	7000	820	000	000	Reserved for Next Year	-	-	-	-	-	-
800 TOTAL OTHER USES						-	-	-	-	-	-
7000 - TOTAL UNAPPROPRIATED END FUND BALANCE						-	-	-	-	-	-
						2018-19	2019-20	2020-21	Fiscal Year 2021-22		
						Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL GENERAL FUND						8,263,385	8,491,859	11,315,319	11,302,788	0	0

EXPENDITURES ■ SPECIAL PROJECTS FUND 208 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
208	1131	374	608	290	Scholarships	17,451	15,222	123,000	123,000		
					300 PURCHASED SERVICES	17,451	15,222	123,000	123,000	-	-
208	1111	410	110	290	Supplies - Humbolt Student Body	9,818	5,450	50,000	50,000		
208	1111	410	131	290	Supplies - Seneca Student Body	-	-	10,000	10,000		
208	1132	410	608	290	Supplies - Grant Union Student Body	283,580	153,044	450,000	450,000		
					400 SUPPLIES & MATERIALS	293,399	158,494	510,000	510,000	-	-
					1000 - TOTAL INSTRUCTION	310,850	173,716	633,000	633,000	-	-
208	2130	310	995	000	Heath Services - Professional Services	-	-	-	-	-	-
208	2130	340	995	000	Heath Services - Travel	-	-	-	-	-	-
208	2540	322	131	000	Building Repairs - Seneca	-	-	-	-	-	-
208	2543	322	608	000	Track Repair & Maintenance	-	-	5,000	5,000		
					300 PURCHASED SERVICES	-	-	5,000	5,000	-	-
208	2120	410	110	290	Student Activities - Humbolt	3,800	2,123	10,000	10,000		
208	2120	410	131	290	Student Activities - Seneca	-	-	8,000	8,000		
208	2120	410	608	290	Student Activities - Grant Union	109,759	59,235	220,000	220,000		
208	2540	460	608	000	Non consumables - GU Track	-	-	2,000	2,000		
					400 SUPPLIES & MATERIALS	113,559	61,358	240,000	240,000	-	-
208	2540	520	131	000	Facility Improvements - Seneca	-	-	-	-	-	-
					500 CAPITAL IMPROVEMENTS	-	-	-	-	-	-
					2000 - SUPPORT SERVICES	113,559	61,358	245,000	245,000	-	-
TOTAL FUND 208 - SPECIAL PROJECTS						424,408	235,075	878,000	878,000	-	-

EXPENDITURES ■ CURRICULUM & TECHNOLOGY FUND 209 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
209	2660	420	995	000	Textbook Adoption	-	-	35,000	40,000		
209	2660	480	995	000	Computer Hardware	-	-	105,000	120,000		
					400 SUPPLIES & MATERIALS	-	-	140,000	160,000	-	-
					2000 - SUPPORT SERVICES	-	-	140,000	160,000	-	-
TOTAL FUND 209 - TECHNOLOGY & CURRICULUM						-	-	140,000	160,000	-	-

EXPENDITURES ■ BUS REPLACEMENT FUND 210 ■ 2020-21

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
210	2554	564	995	000	Vehicle Replacement	310,387	78,675	128,667	184,458		
					500 TOTAL CAPITAL OUTLAY	310,387	78,675	128,667	184,458	-	-
210	2554	622	995	000	Interest Expense	5,671	14,992	8,000	30,000		
					600 TOTAL OTHER OBJECTS	5,671	14,992	8,000	30,000	-	-
					2000 - TOTAL SUPPORT SERVICES	316,058	93,667	136,667	214,458	-	-
210	6110	810	995	000	Planned Reserve	-	-	174,709	210,445		
					800 TOTAL OTHER USES	-	-	174,709	210,445	-	-
					6000 - TOTAL CONTINGENCY	-	-	174,709	210,445	-	-
TOTAL FUND 210 - BUS REPLACEMENT						316,058	93,667	311,376	424,903	-	-

EXPENDITURES ■ CTE HSS FUND 216 ■ 2021-22

ACCOUNT NUMBER					FY 18-19	2019-20	2020-21	FY 2021-22			
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
216	1131	111	608	000	Licensed Salaries -Careers	-	23,017	23,453	-		
216	1131	111	608	520	Licensed Salaries -Business	-	-	-	-		
216	1131	111	608	552	Licensed Salaries -Auto	-	16,034	17,216	23,293		
216	1131	111	608	560	Licensed Salaries -AG	-	-	-	-		
216	1131	122	608	000	Substitutes/Classified -GU	-	-	1,500	1,500		
					100 TOTAL SALARIES	-	39,051	42,169	24,793	0	0
216	1131	211	608	000	PERS - Employer Contribution -GU	-	5,531	5,996	-		
216	1131	211	608	552	PERS - Employer Contribution -GU	-	3,853	4,137	5,597		
216	1131	213	608	000	PERS - UAL -GU	-	3,453	3,743	-		
216	1131	213	608	552	PERS - UAL -GU	-	2,405	2,582	3,727		
216	1131	220	608	000	Social Security -GU	-	1,830	1,909	-		
216	1131	220	608	552	Social Security -GU	-	1,227	1,317	1,782		
216	1131	231	608	000	Worker's Compensation -GU	-	184	200	-		
216	1131	231	608	552	Worker's Compensation -GU	-	128	138	186		
216	1131	233	608	000	Paid Family & Medical Leave -GU	-	-	-	-		
216	1131	233	608	552	Paid Family & Medical Leave-GU	-	-	-	93		
216	1131	241	608	000	Health Insurance -GU	-	5,292	5,508	-		
216	1131	241	608	552	Health Insurance -GU	-	3,528	3,825	5,049		
216	1131	242	608	000	Life Insurance -GU	-	26	65	-		
216	1131	242	608	552	Life Insurance -GU	-	17	45	59		
216	2210	249	608	552	Tuition Reimbursement	-	-	-	-		
					200 TOTAL ASSOCIATED PAYROLL COSTS	-	27,473	29,465	16,493	-	-
216	1131	310	608	000	Professional & Technical	-	-	-	-	-	-
216	1131	312	608	000	Program Improvement	-	-	7,000	-		
216	1131	322	608	000	Repair & Maintenance -GU	-	-	-	-		
216	1131	340	608	000	Travel	-	-	6,000	2,000		
216	1131	340	608	520	Travel -Business	-	-	2,000	1,000		
216	1131	340	608	552	Travel -Auto	-	191	1,000	3,000		
216	1131	340	608	560	Travel -Ag	-	2,353	9,000	5,000		
216	1131	371	608	000	Tuition Payments to LEA's	-	7,140	19,000	16,000		
					300 TOTAL PURCHASED SERVICES	-	9,684	44,000	27,000	-	-

EXPENDITURES ■ CTE HSS FUND 216 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
216	1131	410	608	000	Supplies	-	602	7,150	6,650		
216	1131	410	608	520	Supplies -Business	-	-	-	-	-	-
216	1131	410	608	552	Supplies -Auto	-	30	-	-	-	-
216	1131	410	608	560	Supplies -Vo/Ag	-	-	1,000	-	-	-
216	1131	420	608	000	Textbooks	-	-	-	-		
216	1131	460	608	000	Nonconsumables	-	-	-	-		
216	1131	460	608	520	Nonconsumable -Business	-	-	-	15,000		
216	1131	460	608	552	Nonconsumables -Auto	-	-	11,000	5,000		
216	1131	460	608	560	Nonconsumables -VoAg	-	-	-	9,000		
216	1131	470	608	000	Computer Software	-	-	700	700		
216	1131	480	608	000	Computer Hardware	-	-	28,000	-		
					400 TOTAL SUPPLIES & MATERIALS	-	632	47,850	36,350	-	-
216	1131	541	608	552	New Equipment -Auto	-	25,759	15,000	5,000		
216	1131	541	608	552	New Equipment -VoAg	-	-	-	10,000		
					500 TOTAL CAPITAL OUTLAY	-	25,759	15,000	15,000	-	-
216	1131	640	608	000	Dues & Fees	-	-	4,000	4,000		
					600 TOTAL OTHER OBJECTS	-	-	4,000	4,000	-	-
					1000 TOTAL INSTRUCTION SERVICES	-	102,599	182,484	123,636	-	-
216	2240	340	608	000	Travel	-	-	800	300		
216	2240	371	608	000	Tuition Payments to LEA's	-	-	-	1,500		
					300 TOTAL PURCHASED SERVICES	-	-	800	1,800		
216	2240	640	608	000	Dues & Fees	-	-	-	-		
					600 TOTAL OTHER OBJECTS	-	-	-	-		
					2240 - INSTRUCTIONAL STAFF DEVELOPMENT	-	-	800	1,800		
216	2320	113	995	000	Indirect Charges for Administrative Function	-	-	3,500	-		
					100 TOTAL SALARIES	-	-	3,500	-		
					2320 - TOTAL SUPERINTENDENT	-	-	3,500	-		

EXPENDITURES ■ CTE HSS FUND 216 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
216	2410	113	608	000	Administrative Salaries	-	-	-	20,090		
					100 TOTAL SALARIES	-	-	0	20,090	0	0
216	2410	211	608	000	PERS - Employer Contribution -GU	-	-	-	4,741		
216	2410	213	608	000	PERS - UAL -GU	-	-	-	3,157		
216	2410	220	608	000	Social Security -GU	-	-	-	1,509		
216	2410	231	608	000	Worker's Compensation -GU	-	-	-	158		
216	2410	233	608	000	Paid Family & Medical Leave -GU	-	-	-	79		
216	2410	241	608	000	Health Insurance -GU	-	-	-	3,825		
216	2410	242	608	000	Life Insurance -GU	-	-	-	45		
					200 TOTAL ASSOCIATED PAYROLL COSTS	-	-	-	13,514	-	-
					2410 - TOTAL ADMINISTRATION	-	-	-	33,604	-	-
					2000 TOTAL SERVICES	-	-	4,300	35,404	-	-
216	4155	322	608	552	Auto Shop Completion	-	35,185	-	10,000	-	-
					500 TOTAL CAPITAL OUTLAY	-	35,185	-	10,000	-	-
					4000 TOTAL IMPROVEMENT SERVICES	-	35,185	-	10,000	-	-
TOTAL FUND 216 - CTE HSS						-	137,784	186,784	169,040	-	-

EXPENDITURES ■ SIA FUND 222 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
222	1111	111	110	050	Licensed Salaries -Humbolt -Counseling	-	-	67,000	73,544		
222	1111	112	110	050	Classified Salaries -Humbolt	-	-	142,640	27,949		
222	1111	112	131	050	Classified Salaries -Seneca	-	-	1,280	-		
					100 TOTAL SALARIES	-	-	210,920	101,493	0	0
222	1111	211	110	050	PERS - Employer Contribution -Humbolt	-	-	50,376	23,677		
222	1111	211	131	050	PERS - Employer Contribution -Seneca	-	-	308	-		
222	1111	213	110	050	PERS - UAL -Humbolt	-	-	31,446	15,765		
222	1111	213	131	050	PERS - UAL -Seneca	-	-	192	-		
222	1111	220	110	050	Social Security -Humbolt	-	-	16,037	7,538		
222	1111	220	131	050	Social Security -Seneca	-	-	98	-		
222	1111	231	110	050	Worker's Compensation -Humbolt	-	-	1,677	788		
222	1111	231	131	050	Worker's Compensation -Seneca	-	-	10	-		
222	1111	233	110	050	Paid Family & Medical Leave -Humbolt	-	-	-	394		
222	1111	233	131	050	Paid Family & Medical Leave -Seneca	-	-	-	-		
222	1111	241	110	050	Health Insurance -Humbolt	-	-	15,000	38,250		
222	1111	241	131	050	Health Insurance -Seneca	-	-	-	-		
222	1111	242	110	050	Life Insurance -Humbolt	-	-	65	450		
222	1111	242	131	050	Life Insurance -Seneca	-	-	-	-		
					200 TOTAL ASSOCIATED PAYROLL COSTS	-	-	115,210	86,863	-	-
222	1111	310	110	050	Professional & Technical -Humbolt	-	-	4,900	-		
222	1111	310	131	050	Professional & Technical -Seneca	-	-	500	-		
222	1111	312	110	050	Program Improvement -Humbolt	-	-	14,700	-		
222	1111	312	131	050	Program Improvement -Seneca	-	-	1,500	-		
					300 TOTAL PURCHASED SERVICES	-	-	21,600	-	-	-
222	1111	410	110	050	Supplies -Humbolt	-	-	-	800		
222	1111	410	131	050	Supplies -Seneca	-	-	-	400		
222	1111	420	110	050	Textbooks -Humbolt	-	-	3,973	3,000		
222	1111	420	131	050	Textbooks -Seneca	-	-	405	396		
222	1111	470	110	050	Computer Software -Humbolt	-	-	4,900	-		
222	1111	470	131	050	Computer Software -Seneca	-	-	500	-		
222	1111	480	110	050	Computer Hardware -Humbolt	-	-	29,400	-		
222	1111	480	131	050	Computer Hardware -Seneca	-	-	3,000	-		
					400 TOTAL SUPPLIES & MATERIALS	-	-	42,178	4,596	-	-
					1111 TOTAL INSTRUCTION SERVICES	-	-	389,908	192,952	-	-

EXPENDITURES ■ SIA FUND 222 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
222	1131	111	608	060	Licensed Salaries -GU -Counseling	-	-	67,000	70,584		
222	1131	112	608	060	Classified Salaries -GU	-	-	31,930	42,202		
					100 TOTAL SALARIES	-	-	98,930	112,786	-	-
222	1131	211	608	060	PERS - Employer Contribution -GU	-	-	23,773	27,102		
222	1131	213	608	060	PERS - UAL -GU	-	-	14,840	18,046		
222	1131	220	608	060	Social Security -GU	-	-	7,568	8,628		
222	1131	231	608	060	Worker's Compensation -GU	-	-	791	902		
222	1131	233	608	060	Paid Family & Medical Leave -GU	-	-	-	451		
222	1131	241	608	060	Health Insurance -GU	-	-	15,000	45,900		
222	1131	242	608	060	Life Insurance -GU	-	-	65	540		
					200 TOTAL ASSOCIATED PAYROLL COSTS	-	-	62,037	101,570	-	-
222	1131	310	608	060	Professional & Technical -GU	-	-	4,600	-		
222	1131	312	608	060	Program Improvement -GU	-	-	13,800	-		
					300 TOTAL PURCHASED SERVICES	-	-	18,400	-	-	-
222	1131	410	608	060	Supplies -GU	-	-	-	800		
222	1131	420	608	060	Textbooks -GU	-	-	3,730	3,000		
222	1131	460	608	060	Nonconsumables -GU	-	-	-	3,200		
222	1131	470	608	060	Computer Software -GU	-	-	4,600	-		
222	1131	480	608	060	Computer Hardware -GU	-	-	27,600	15,712		
					400 TOTAL SUPPLIES & MATERIALS	-	-	35,930	22,712	-	-
					1131 TOTAL INSTRUCTION SERVICES	-	-	215,297	237,068	-	-
222	2210	249	995	000	Tuition Reimbursement	-	-	-	13,000		
					200 TOTAL ASSOCIATED PAYROLL COSTS	-	-	-	13,000	-	-
222	2210	410	995	000	Supplies	-	-	-	5,000		
					400 TOTAL SUPPLIES & MATERIALS	-	-	-	5,000	-	-
					2210 TOTAL IMPROVEMENT OF INSTRUCTION	-	-	-	18,000	-	-
TOTAL FUND 222 - SIA						-	-	605,205	448,020	-	-

EXPENDITURES ■ TITLE PROGRAM FUND 240 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
240	1272	111	110	291	Licensed Salaries - Title IA	62,612	53,609	82,219	106,634		
240	1272	112	110	291	Classified Salaries - Title IA	23,161	17,178	26,453	32,958		
240	1272	112	110	292	Classified Salaries - Title II	3,301	3,479	-	-		
240	1272	112	110	296	Classified Salaries - Title VI	6,602	13,680	-	-		
240	1272	113	110	291	Administrator Salaries	9,000	-	-	-		
240	1272	121	110	291	Substitutes/Licensed - Title IA	1,317	1,162	2,000	2,000		
240	1272	122	110	291	Substitutes/Classified - Title IA	435	590	1,000	2,000		
240	1272	122	110	292	Substitutes/Classified - Title IIA	458	84	-	-		
240	1272	122	110	296	Substitutes/Classified - Title VI	-	500	-	-		
					100 TOTAL SALARIES	106,885	90,283	111,672	143,592	-	-
240	1272	211	110	291	PERS - Employer Contribution - IA	17,550	7,343	26,114	27,918		
240	1272	211	110	292	PERS - Employer Contribution - IIA	490	532	-	-		
240	1272	211	110	296	PERS - Employer Contribution - VI	1,332	2,092	-	-		
240	1272	213	110	291	PERS - UAL - IA	14,284	7,222	16,301	21,637		
240	1272	213	110	292	PERS - UAL - IIA	495	522	-	-		
240	1272	213	110	296	PERS - UAL - VI	990	2,052	-	-		
240	1272	220	110	291	Social Security - IA	7,113	5,291	9,303	10,985		
240	1272	220	110	292	Social Security - IIA	230	253	-	-		
240	1272	220	110	296	Social Security - VI	505	1,008	-	-		
240	1272	231	110	291	Worker's Compensation - IA	603	457	973	1,149		
240	1272	231	110	292	Worker's Compensation - IIA	22	24	-	-		
240	1272	231	110	296	Worker's Compensation - VI	53	94	-	-		
240	1272	233	110	291	Paid Family & Medical Leave - IA	-	-	-	574		
240	1272	233	110	292	Paid Family & Medical Leave - IIA	-	-	-	-		
240	1272	233	110	296	Paid Family & Medical Leave - VI	-	-	-	-		
240	1272	241	110	291	Health Insurance - IA	35,255	22,859	44,100	36,720		
240	1272	241	110	292	Health Insurance - IIA	2,758	2,857	-	-		
240	1272	241	110	296	Health Insurance - VI	5,520	11,243	-	-		
240	1272	242	110	291	Life Insurance	89	144	234	432		
240	1272	242	110	292	Life Insurance	14	14	-	-		
240	1272	242	110	296	Life Insurance	57	57	-	-		
					200 TOTAL ASSOCIATED PAYROLL COSTS	87,362	64,064	97,025	99,415	-	-
240	1272	310	110	291	Professional & Technical - Humbolt	2,381	-	3,837	5,000		
240	1272	340	110	291	Travel - Humbolt	1,782	16	-	-		
					300 TOTAL PURCHASED SERVICES	4,163	16	3,837	5,000	-	-

EXPENDITURES ■ TITLE PROGRAM FUND 240 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
240	1272	410	110	291	Supplies - Humbolt	1,464	193	2,035	5,488		
240	1272	420	110	291	Textbooks	-	-	5,579	11,116		
240	1272	460	110	291	Nonconsumable-Humbolt	3,070	2,257	-	-		
240	1272	470	110	291	Computer Software	1,099	110	1,100	4,500		
240	1272	480	110	291	Computer Hardware	5,069	34,612	996	530		
400 TOTAL SUPPLIES & MATERIALS						10,702	37,172	9,710	21,634	-	-
1000 - TOTAL INSTRUCTION						209,112	191,534	222,244	269,641	-	-
TOTAL FUND 240 - TITLE PROGRAMS						209,112	191,534	222,244	269,641	-	-

EXPENDITURES ■ COVID-19 FUND 241 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
241	1111	111	110	291	Licensed Salaries -Humbolt	-	-	10,000	70,584		
241	1111	111	131	291	Licensed Salaries -Seneca	-	-	7,500	9,500		
241	1111	112	110	291	Classified Salaries -Humbolt	-	-	4,000	-		
241	1111	112	131	291	Classified Salaries -Seneca	-	-	2,000	-		
					100 TOTAL SALARIES	-	-	23,500	80,084	-	-
241	1111	211	110	291	PERS - Employer Contribution -Humbolt	-	-	3,364	16,961		
241	1111	211	131	291	PERS - Employer Contribution -Seneca	-	-	2,469	2,283		
241	1111	213	110	291	PERS - UAL -Humbolt	-	-	2,100	11,293		
241	1111	213	131	291	PERS - UAL -Seneca	-	-	1,611	1,520		
241	1111	220	110	291	Social Security -Humbolt	-	-	1,071	5,400		
241	1111	220	131	291	Social Security -Seneca	-	-	727	727		
241	1111	231	110	291	Worker's Compensation -Humbolt	-	-	112	565		
241	1111	231	131	291	Worker's Compensation -Seneca	-	-	76	76		
241	1111	233	110	291	Paid Family & Medical Leave - Humbolt	-	-	-	282		
241	1111	233	131	291	Paid Family & Medical Leave -Seneca	-	-	-	38		
241	1111	241	110	291	Health Insurance -Humbolt	-	-	5,049	15,300		
241	1111	241	131	291	Health Insurance -Seneca	-	-	5,049	7,650		
241	1111	242	110	291	Life Insurance -Humbolt	-	-	59	180		
241	1111	242	131	291	Life Insurance -Seneca	-	-	59	90		
					200 TOTAL ASSOCIATED PAYROLL COSTS	-	-	21,745	62,365	-	-
241	1111	340	110	291	Travel -Humbolt	-	-	250	500		
241	1111	340	131	291	Travel -Seneca	-	-	250	-		
241	1111	351	110	291	Telephone -Humbolt	-	-	250	756		
241	1111	351	131	291	Telephone -Seneca	-	-	250	288		
					300 TOTAL PURCHASED SERVICES	-	-	1,000	1,544	-	-
241	1111	410	110	291	Supplies - Humbolt	-	-	-	2,520		
241	1111	410	131	291	Supplies -Seneca	-	-	-	960		
241	1111	460	110	291	Nonconsumable-Humbolt	-	-	-	3,700		
241	1111	470	110	291	Computer Software -Humbolt	-	-	8,000	12,600		
241	1111	470	131	291	Computer Software -Seneca	-	-	8,000	4,800		

EXPENDITURES ■ COVID-19 FUND 241 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
241	1111	480	110	291	Computer Hardware -Humbolt	-	-	13,300	1,512		
241	1111	480	131	291	Computer Hardware -Seneca	-	-	13,300	576		
					400 TOTAL SUPPLIES & MATERIALS	-	-	42,600	26,668	-	-
					1111 - TOTAL INSTRUCTION	-	-	88,845	170,661	-	-
241	1131	111	608	291	Licensed Salaries -GU	-	-	10,000	105,876		
241	1131	112	608	291	Classified Salaries -GU	-	-	4,000	8,832		
					100 TOTAL SALARIES	-	-	14,000	114,708	-	-
241	1131	211	608	291	PERS - Employer Contribution -GU	-	-	3,364	27,564		
241	1131	213	608	291	PERS - UAL -GU	-	-	2,100	18,353		
241	1131	220	608	291	Social Security -GU	-	-	1,071	8,775		
241	1131	231	608	291	Worker's Compensation -GU	-	-	112	918		
241	1131	233	608	291	Paid Family & Medical Leave -GU	-	-	-	459		
241	1131	241	608	291	Health Insurance -GU	-	-	5,049	22,950		
241	1131	242	608	291	Life Insurance -GU	-	-	59	270		
					200 TOTAL ASSOCIATED PAYROLL COSTS	-	-	11,755	79,289	-	-
241	1131	340	608	291	Travel -GU	-	-	500	500		
241	1131	351	608	291	Telephone -GU	-	-	-	756		
					300 TOTAL PURCHASED SERVICES	-	-	-	1,256	-	-
241	1131	410	608	291	Supplies -GU	-	-	-	2,520		
241	1131	470	608	291	Computer Software -GU	-	-	9,000	12,600		
241	1131	480	608	291	Computer Hardware -GU	-	-	13,400	1,512		
					400 TOTAL SUPPLIES & MATERIALS	-	-	22,400	16,632	-	-
					1131 TOTAL INSTRUCTION SERVICES	-	-	48,155	211,885	-	-
241	2410	113	995	000	Administrative Salaries	-	-	-	45,000		
					100 TOTAL SALARIES	-	-	-	45,000	-	-
241	2410	211	608	291	PERS - Employer Contribution	-	-	-	10,814		

EXPENDITURES ■ COVID-19 FUND 241 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
241	2410	213	608	291	PERS - UAL	-	-	-	7,200		
241	2410	220	608	291	Social Security	-	-	-	3,443		
241	2410	231	608	291	Worker's Compensation	-	-	-	360		
241	2410	233	608	291	Paid Family & Medical Leave	-	-	-	180		
241	2410	241	608	291	Health Insurance	-	-	-	7,650		
241	2410	242	608	291	Life Insurance	-	-	-	90		
					200 TOTAL ASSOCIATED PAYROLL COSTS	-	-	-	29,737	-	-
					2410 TOTAL PRINCIPALS	-	-	-	74,737		
241	2540	322	110	291	Maintenance & Repair -Humbolt	-	-	-	12,563		
241	2540	322	131	291	Maintenance & Repair -Seneca	-	-	-	4,786		
241	2540	322	608	291	Maintenance & Repair -GU	-	-	-	12,563		
241	2540	351	131	291	Telephone -Seneca	-	-	-	1,000		
					300 TOTAL PURCHASED SERVICES	-	-	-	30,911	-	-
241	2540	460	110	291	NonConsumable -Humbolt	-	-	-	12,563		
241	2540	460	131	291	NonConsumable -Seneca	-	-	-	4,786		
241	2540	460	608	291	NonConsumable -GU	-	-	-	12,563		
241	2540	470	110	291	Computer Software -Humbolt	-	-	-	6,544		
241	2540	470	131	291	Computer Software -Seneca	-	-	-	-		
241	2540	470	608	291	Computer Software -GU	-	-	-	4,184		
					400 TOTAL SUPPLIES & MATERIALS	-	-	-	40,640	-	-
241	2540	541	995	291	New Equipment	-	-	-	26,448		
					400 TOTAL SUPPLIES & MATERIALS	-	-	-	26,448	-	-
					2540 TOTAL PLANT OPERATION & MAINTENANCE	-	-	-	97,999	-	-
241	2660	322	110	291	Repair & Maintenance -Humbolt	-	-	-	1,125		
241	2660	322	131	291	Repair & Maintenance -Seneca	-	-	-	1,125		
241	2660	322	608	291	Repair & Maintenance -GU	-	-	-	1,125		
241	2660	322	995	291	Repair & Maintenance	-	-	-	1,125		
					300 TOTAL PURCHASED SERVICES	-	-	-	4,500	-	-
241	2660	470	110	291	Computer Software -Humbolt	-	-	-	3,468		

EXPENDITURES ■ COVID-19 FUND 241 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
241	2660	470	131	291	Computer Software -Seneca	-	-	-	1,321		
241	2660	470	608	291	Computer Software -GU	-	-	-	3,468		
241	2660	470	995	291	Computer Software -District	-	-	-	2,000		
					400 TOTAL SUPPLIES & MATERIALS	-	-	-	6,789	-	-
					2660 TOTAL TECHNOLOGY SERVICES	-	-	-	11,289	-	-
241	3100	114	995	291	Confidential/Managerial	-	-	-	5,369		
					100 TOTAL SALARIES	-	-	-	5,369	-	-
241	3100	211	995	291	PERS - Employer Contribution -GU	-	-	-	1,290		
241	3100	213	995	291	PERS - UAL -GU	-	-	-	859		
241	3100	220	995	291	Social Security -GU	-	-	-	411		
241	3100	231	995	291	Worker's Compensation -GU	-	-	-	43		
241	3100	233	995	291	Paid Family & Medical Leave -GU	-	-	-	21		
241	3100	241	995	291	Health Insurance -GU	-	-	-	5		
241	3100	242	995	291	Life Insurance -GU	-	-	-	1		
					200 TOTAL ASSOCIATED PAYROLL COSTS	-	-	-	2,630	-	-
241	3100	340	995	291	Travel -District	-	-	-	1,000		
					300 TOTAL PURCHASED SERVICES	-	-	-	1,000	-	-
					3000 TOTAL ENTERPRISE SERVICES	-	-	-	9,000	-	-
					TOTAL FUND 241 - COVID-19	-	-	137,000	575,570	-	-

EXPENDITURES ■ MEDICAID FUND 243 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
243	2120	111	995	000	Licensed Salaries	13,234	13,983	11,075	-		
243	2410	113	995	000	Administrative Salaries	-	-	-	7,893		
					100 TOTAL SALARIES	13,234	13,983	11,075	7,893	-	-
243	2120	211	995	000	PERS - Employer Contribution	1,965	2,138	2,661	1,897		
243	2120	213	995	000	PERS - UAL	1,985	2,097	1,661	1,263		
243	2120	220	995	000	Social Security	961	1,016	847	604		
243	2120	231	995	000	Worker's Compensation	81	85	89	63		
243	2120	233	995	000	Paid Family & Medical Leave	-	-	-	32		
243	2120	241	995	000	Health Insurance	2,484	2,405	2,601	1,530		
243	2120	242	995	000	Life Insurance	2	12	31	18		
					200 TOTAL ASSOCIATED PAYROLL COSTS	7,480	7,753	7,890	5,407	-	-
243	2120	310	995	000	Professional & Technical	859	235	1,500	1,000		
243	2120	322	995	000	Repair & Maintenance	-	-	500	-		
243	2120	340	995	000	Travel	-	-	500	-		
					300 TOTAL PURCHASED SERVICES	859	235	2,500	1,000	-	-
243	2120	410	995	000	Supplies	724	2,105	600	2,000		
243	2120	460	995	000	Non-consumable Supplies	-	-	600	-		
243	2120	480	995	000	Computer Hardware	3,360	-	-	-		
					400 TOTAL SUPPLIES & MATERIALS	4,084	2,105	1,200	2,000	-	-
243	2120	640	995	000	Dues & Fees	390	240	600	400		
					600 TOTAL OTHER OBJECTS	390	240	600	400	-	-
					2000 TOTAL SUPPORT SERVICES	26,046	24,316	23,265	16,701	-	-
243	4150	530	995	000	Building Improvements	-	-	82,469	64,734		
					500 TOTAL CAPITAL OUTLAY	-	-	82,469	64,734	-	-
					4000 TOTAL FACILITIES	-	-	82,469	64,734	-	-
					TOTAL FUND 243 - MEDICAID	26,046	24,316	105,734	81,435	-	-

EXPENDITURES ■ CAFETERIA FUND 253 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
253	3100	112	110	000	Classified Salaries - Humbolt	35,235	39,219	42,194	42,094		
253	3100	112	131	000	Classified Salaries - Seneca	2,291	2,182	3,054	2,928		
253	3100	112	608	000	Classified Salaries - GU	9,162	9,284	12,596	10,948		
253	3100	114	995	000	Confidential/Managerial	29,905	38,220	35,360	35,721		
253	3100	122	110	000	Substitutes/Classified - Humbolt	1,067	1,240	3,500	3,500		
253	3100	122	608	000	Substitutes/Classified - GU	420	541	3,500	3,500		
253	3100	125	995	000	Students	1,220	1,665	3,500	3,500		
100 TOTAL SALARIES						79,300	92,351	103,704	102,191	-	-
253	3100	211	110	000	PERS - Employer Contribution - Humbolt	3,803	3,878	10,139	10,956		
253	3100	211	131	000	PERS - Employer Contribution - Seneca	556	452	734	704		
253	3100	211	608	000	PERS - Employer Contribution - GU	1,367	946	3,027	3,472		
253	3100	211	995	000	PERS - Employer Contribution	4,441	6,113	8,497	9,425		
253	3100	213	110	000	PERS - UAL - Humbolt	3,841	3,804	6,329	7,295		
253	3100	213	131	000	PERS - UAL - Seneca	344	327	458	468		
253	3100	213	608	000	PERS - UAL - GU	1,381	913	1,889	2,312		
253	3100	213	995	000	PERS - UAL	4,486	5,733	5,304	6,275		
253	3100	220	110	000	Social Security - Humbolt	2,699	3,064	3,496	3,488		
253	3100	220	131	000	Social Security - Seneca	171	146	234	224		
253	3100	220	608	000	Social Security - GU	697	732	1,231	1,105		
253	3100	220	995	000	Social Security	2,181	2,802	2,973	3,000		
253	3100	231	110	000	Worker's Compensation - Humbolt	1,568	1,737	366	365		
253	3100	231	131	000	Worker's Compensation - Seneca	77	96	24	23		
253	3100	231	608	000	Worker's Compensation - GU	302	307	129	309		
253	3100	231	995	000	Worker's Compensation	1,343	1,529	311	314		
253	3100	233	110	000	Paid Family & Medical Leave - Humbolt	-	-	-	182		
253	3100	233	131	000	Paid Family & Medical Leave - Seneca	-	-	-	12		
253	3100	233	608	000	Paid Family & Medical Leave - GU	-	-	-	58		
253	3100	233	995	000	Paid Family & Medical Leave	-	-	-	157		
253	3100	241	110	000	Health Insurance - Humbolt	18,916	14,864	42,048	28,458		
253	3100	241	131	000	Health Insurance - Seneca	966	1,048	1,008	918		
253	3100	241	608	000	Health Insurance - GU	5,808	3,937	5,472	5,814		
253	3100	241	995	000	Health Insurance	14,400	16,390	15,600	15,300		
253	3100	242	110	000	Life Insurance - Humbolt	201	200	526	515		
253	3100	242	131	000	Life Insurance - Seneca	5	5	13	11		

EXPENDITURES ■ CAFETERIA FUND 253 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
253	3100	242	608	000	Life Insurance - GU	35	33	68	68		
253	3100	242	995	000	Life Insurance - District	71	80	180	180		
200 TOTAL ASSOCIATED PAYROLL COSTS						69,658	69,137	110,056	101,408	-	-
253	3100	310	995	000	Professional & Technical	375	5,950	500	500		
253	3100	322	110	000	Repair & Maintenance - Humbolt	3,948	2,272	6,000	6,000		
253	3100	322	131	000	Repair & Maintenance - Seneca	1,384	590	1,300	1,300		
253	3100	322	608	000	Repair & Maintenance - GU	4,620	2,498	6,000	6,000		
253	3100	340	995	000	Travel	857	1,167	1,750	1,750		
300 TOTAL PURCHASED SERVICES						11,184	12,477	15,550	15,550	-	-
253	3100	410	110	000	Supplies - Humbolt	4,289	3,951	7,500	7,500		
253	3100	410	131	000	Supplies - Seneca	10	-	500	500		
253	3100	410	608	000	Supplies - GU	4,577	5,095	7,500	7,500		
253	3100	416	995	000	Commodities	19,682	22,896	25,000	25,000		
253	3100	450	110	000	Purchased Food - Humbolt	49,462	53,353	60,000	60,000		
253	3100	450	608	000	Purchased Food - GU	66,180	66,795	75,000	75,000		
253	3100	450	995	000	Purchased Food - District	-	877	3,500	3,500		
253	3100	460	110	000	Non consumables - Humbolt	-	1,264	1,500	1,500		
253	3100	460	608	000	Non consumables - GU	1,191	1,469	3,500	3,500		
253	3100	470	995	000	Computer Software	1,350	1,350	4,000	5,500		
253	3100	480	995	000	Computer Hardware	-	-	1,500	1,500		
400 TOTAL SUPPLIES & MATERIALS						146,741	157,050	189,500	191,000	-	-
253	3100	542	995	000	Replacement Equipment	-	-	5,000	5,000		
500 TOTAL CAPITAL OUTLAY						-	-	5,000	5,000	-	-
253	3100	640	995	000	Dues & Fees	1,605	1,850	3,500	3,500		
600 TOTAL OTHER OBJECTS						1,605	1,850	3,500	3,500	-	-
3000 TOTAL ENTERPRISE SERVICES						308,487	332,864	427,310	418,648	-	-
TOTAL FUND 253 - CAFETERIA						308,487	332,864	427,310	418,648	-	-

EXPENDITURES ■ IDEA FUND 260 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
260	1252	111	995	320	Licensed Salaries	43,904	47,331	47,453	41,152		
260	1252	112	995	320	Classified Salaries	7,188	18,484	12,546	19,134		
260	1252	121	995	320	Licensed Substitutes	2,857	1,691	2,500	2,500		
260	1252	122	995	320	Classified Substitutes	-	-	550	550		
100 TOTAL SALARIES						53,949	67,506	63,049	63,336	-	-
260	1252	211	995	320	PERS - Employer Contribution	9,895	10,915	14,418	14,487		
260	1252	213	995	320	PERS - UAL	9,322	9,792	9,000	9,646		
260	1252	220	995	320	Social Security	4,452	4,660	4,823	4,845		
260	1252	231	995	320	Worker's Compensation	408	418	504	507		
260	1252	233	995	320	Paid Family & Medical Leave	-	-	-	253		
260	1252	241	995	320	Health Insurance	27,369	26,600	26,820	30,600		
260	1252	242	995	320	Life Insurance	81	132	324	227		
200 TOTAL ASSOCIATED PAYROLL COSTS						51,527	52,517	55,889	60,565	-	-
260	1252	310	995	320	Professional & Technical	-	-	1,363	-		
300 TOTAL PURCHASED SERVICES						-	-	1,363	-		
260	1252	410	995	320	Supplies	-	110	1,800	-		
260	1252	460	995	320	Nonconsumable Supplies	-	16	1,800	-		
400 TOTAL SUPPLIES & MATERIALS						-	126	3,600	-	-	-
1000 - TOTAL INSTRUCTION						105,476	120,149	123,901	123,901	-	-
TOTAL FUND 260 - IDEA						105,476	120,149	123,901	123,901	-	-

EXPENDITURES ■ DEBT SERVICE FUND 301 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
301	5110	610	995	008	Principal Expense - QSCB Loan	-	200,000	-	-	-	-
					600 OTHER OBJECTS	-	200,000	-	-	-	-
301	5110	621	995	008	Interest Expense - QSCB	22,925	22,925	27,699	27,699		
					600 OTHER OBJECTS	22,925	22,925	27,699	27,699	-	-
					5000 - DEBT SERVICES	22,925	222,925	27,699	27,699	-	-
301	7000	820	995	008	Reserved for Next Year - QSCB	-	-	154,000	154,000		
301	7000	820	995	009	Reserved for Next Year - QZAB	-	-	233,336	233,336		
					800 TOTAL OTHER USES	-	-	387,336	387,336	-	-
					7000 - TOTAL UNAPPROPRIATED END FUND BALANCE	-	-	387,336	387,336	-	-
TOTAL FUND 301 - DEBT SERVICE FUND						22,925	222,925	415,035	415,035	-	-

EXPENDITURES ■ PERS DEBT SERVICE FUND 305 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
305	5110	610	995	000	Principal Expense	-	76,100	86,593	361,593		
305	5110	621	995	000	Interest Expense	349,370	286,392	299,496	478,816		
					600 OTHER OBJECTS	349,370	362,492	386,089	840,409	-	-
					5000 - DEBT SERVICES	349,370	362,492	386,089	840,409	-	-
305	7000	820	995	000	Unappropriated Ending Fund Balance	-	-	1,711,871	1,419,955		
					800 OTHER USES	-	-	1,711,871	1,419,955	-	-
					7000 - TOTAL UNAPPROPRIATED END FUND BALANCE	-	-	1,711,871	1,419,955	-	-
TOTAL FUND 305 - PERS DEBT SERVICE FUND						349,370	362,492	2,097,960	2,260,364	-	-

EXPENDITURES ■ FACILITIES PROJECT FUND 400 ■ 2021-22

ACCOUNT NUMBER						FY 18-19	2019-20	2020-21	FY 2021-22		
Fund	Funct	Obj	Loc	Area	Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
400	4150	310	608	000	QZAB Professional Services	140	-	-	-		
400	4150	530	608	000	Facility Improvements - Grant Union	-	-	30,000	30,000		
400	4150	530	995	000	Facility Improvements - District	-	52,000	1,104,692	854,692		
400	4150	531	110	000	Facility Improvements - Humbolt (Seismic)	742,729	4,000	2,500,000	1,900,000		
400	4150	531	608	000	Facility Improvements - Grant Union (Seismic)	568,134	925,535	-	-		
500 TOTAL CAPITAL OUTLAY						1,311,003	981,535	3,634,692	2,784,692	-	-
4000 - FACILITIES						1,311,003	981,535	3,634,692	2,784,692	-	-
TOTAL FUND 400 - FACILITIES PROJECT FUND						1,311,003	981,535	3,634,692	2,784,692	-	-
						2018-19	2019-20	2020-21	Fiscal Year 2021-22		
						Actual	Actual	Adopted	Proposed	Approved	Adopted
GENERAL FUND TOTAL						8,263,385	8,491,859	11,315,319	11,302,788	0	-
SPECIAL FUND TOTALS						3,072,886	2,702,343	9,285,240	9,009,248	0	0
DISTRICT BUDGET TOTALS						11,336,271	11,194,201	20,600,559	20,312,036	0	0