

Sherman County School District

2020-21 Approved Budget Document



**“Working Together to Put Student
Success First”**

SHERMAN COUNTY SCHOOL DISTRICT
MORO, OREGON
2020-2021 APPROVED BUDGET DOCUMENT
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SHERMAN COUNTY SCHOOL DISTRICT
MORO, OREGON
BUDGET COMMITTEE
2020 - 2021

ELECTED MEMBERS:

| Zone | Member | Term Expires |
|-------------|-----------------|---------------------|
| 1 | Jeremy Lanthorn | June 30, 2023 |
| 2 | Jesse Stutzman | June 30, 2021 |
| 3 | Kristie Coelsch | June 30, 2021 |
| 4 | Scott Susi | June 30, 2021 |
| 5 | Paul Bish | June 30, 2023 |

APPOINTED MEMBERS:

| | | |
|---|-----------------|---------------|
| 1 | DeeAnn Ramos | June 30, 2020 |
| 2 | Lisa Kaseberg | June 30, 2022 |
| 3 | Johnathan Rolfe | June 30, 2022 |
| 4 | Ted von Borstel | June 30, 2021 |
| 5 | Ron Holmes | June 30, 2021 |

ADMINISTRATIVE STAFF:

| | |
|----------------|-------------------|
| Superintendent | Wes Owens |
| Deputy Clerk | Kimberly McKinney |
| Secretary | Jennifer Berry |

SHERMAN COUNTY SCHOOL DISTRICT

Working Together to Put Student Success First



Budget Message

2020-21 School Year

April 28, 2020

As I write this budget message, my primary concern is that all of you are safe, healthy, and staying positive during this unusual time of the COVID-19 pandemic. What we remembered as normal is constantly changing for everyone in the Sherman County School Community. I want to start by sharing my sincere appreciation for all frontline healthcare workers, community agencies, students, families, staff, businesses, faith organizations, and volunteers who have consistently supported our school and community during this time of change and uncertainty.

It has been 44 days since our school closed, but our exceptional teachers and staff continue to diligently serve our students and families to the best of their abilities during this public health crisis. Within a short time frame, our dedicated staff pivoted to focus on care, connection, and continuity by delivering educational content via multiple virtual formats as well as lunches, instructional materials, and technology devices. I also want to express gratitude to our students/parents/guardians and the Class of 2020 for their patience and flexibility during this unprecedented time.

This proposed operating budget for fiscal year 2020-21 is written in accordance with Oregon Local Budget Law and is being delivered during an unfamiliar time. Formulating a budget under these circumstances presents many challenges as it is unknown how much impact COVID-19 will ultimately have on Oregon school funding. The silver lining is that we have historically spent prudently, developed conservative budgets, and continually receive generous financial support from Sherman County through negotiated Strategic Investment Program Agreements.

We began cautiously developing this proposed budget and message in late February and completed it on April 23 in preparation to print and distribute it to the budget committee and community. Unfortunately, we were notified shortly after 2:00 p.m. on April 24 that the state was taking steps toward mitigating the reduction of projected revenue in the final year of the biennium. State agencies are now considering allotment cuts of 8.5% applied equally across state programs. This could significantly impact the state school fund, especially if you look at it over a two year biennium which brings the potential reduction to 17% in one year. What we are focusing on now is staying optimistic, considering contingency plans, and patiently waiting as the state budget and political process unfolds. This budget was developed with a \$9.0 Billion State School funding level in mind. We strongly believe that we should not overreact at this time before gathering more information.

From our original numbers projected on April 23, we did find additional areas to reduce our projected general fund spending to a zero balance. This procedure, in addition to our past fiscal responsibility (cash reserves) will put us in a better position to weather the potential reduction in funding that we may experience for the 20-21 school year. We always budget conservatively

on revenues and high on expenditures to cover any unforeseen events. In 2019-20 the Adopted Budget showed a General Fund deficit of \$15,033, but due to prudent spending, increased state funding, a mild winter, and a classified position we didn't fill, we are ending this year with a positive cash flow of \$148,180.

As you can see from the SIP chart to the right, past yearly budgets have required a proposed transfer from our revenue stabilization security fund. I am pleased to report again this year, like the last three, that the 2020-21 budget will not be built with the need of SIP support funds to backfill the budget. This year's proposed budget of \$6,544,242 reflects a balanced general

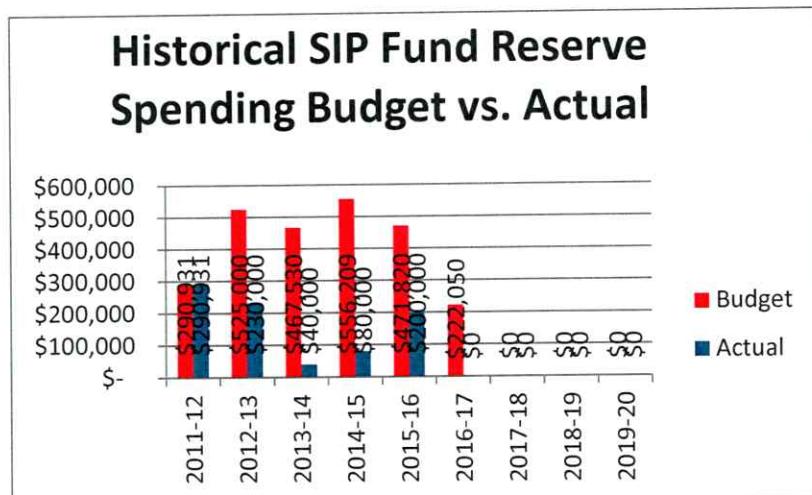
fund to meet the projected obligation at the current (February 25 forecast) funding level. We anticipate the 2020-21 beginning cash carry over to increase \$148,180 from \$2,151,820 to \$2,300,000. With a projected General Fund ending balance of \$2,300,000 we are hoping this will cushion the anticipated funding shortfall.

During the development of this budget message, the district (with the support of both units) put a pause on negotiations with the Certified and Classified Associations. We are committed to continuing this process as soon as we hear more detailed information from the state regarding State School Fund numbers. This is of significance as these are the individuals that are the key to providing a high-quality and equitable education for our students.

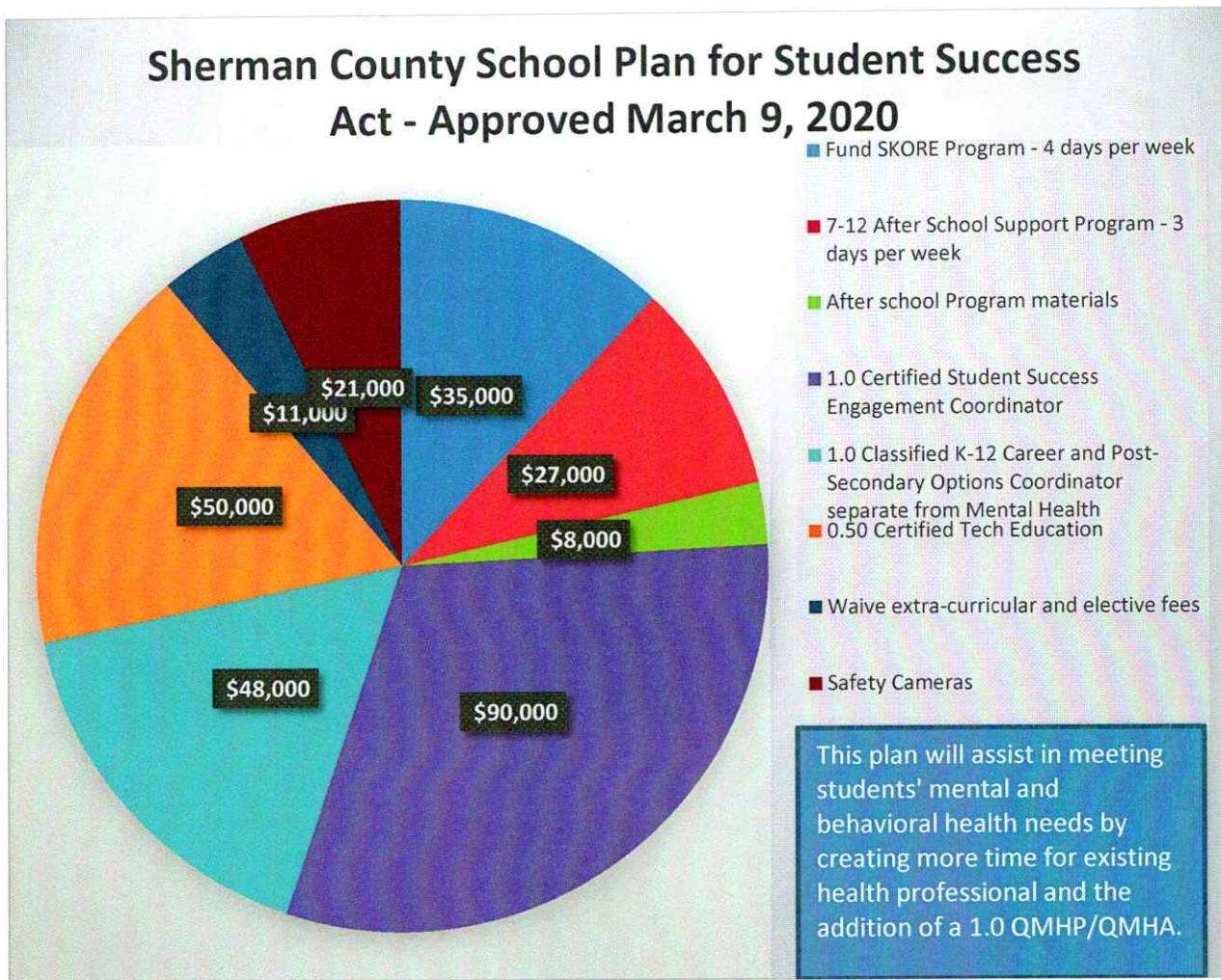
Priorities reflected in this budget include recruiting, developing, and retaining the best teachers, administrators, and support staff to work with our students as well as sustaining/developing effective programs, and planning strategically for the future. New investments or variations in the budget for 20-21 include:

- Successful Collaborative Negotiations with Certified and Classified Associations
- .2 Part-Time School Counselor
- New PERS Requirement (SB1049)
- Investment Towards Unfunded Actuarial Liability with PERS (to receive \$300,000 in Partial Matching Funds)
- Early Complete Pay-Off of Building Construction Loan (to save approximately \$400,000 in interest payments)

Prior to the recent economic downturn, the Sherman County School District staff and school community dedicated a vast amount of work developing our local Student Success Act (SSA) Plan. The SSA was the most significant change to K-12 education funding in many years. The Act was signed into law in May of 2019 and was positioned to provide an estimated \$290,000 of



increased funding to our school. Since this is a commercial activity tax, we feel that it is wise to not move forward with staffing or programs at this time. If the SSA is funded at any level, we will strategically add staffing and programs equivalent to the money received. Please see the chart below for information related to the SSA Plan that was approved at the March 9, 2020 Board meeting. For reference, we have created a supplemental SSA fund (#251) that is included in the proposed budget (but not part of the general fund).



I would like to take this opportunity to again thank our committed and talented District staff. Their dedication to ALL students and their prudent use of District fiscal resources is greatly appreciated. Their teamwork, during this Distance Learning for All time period, has helped ensure that students remain the top priority.

A tremendous thank you needs to go to Kim McKinney, Business Manager, for her dedicated efforts in preparing the 2020-21 budget proposal. Her commitment and conscientious approach to budget development is noteworthy.

And last, but certainly not least, I wish to extend my thanks to the members of the Budget Committee and School Board, for your willingness to serve, your collaboration, your thoughtful analysis, your feedback, and ongoing support in helping us prepare the District's financial plan for the 2020-21 school year.

I am honored to serve you and the community of Sherman County. Thank you for your support and consideration of this budget proposal.

In closing, during this time of uncertainty, please take care of yourselves, your families, and our wonderful Sherman County Community. Go Huskies!

Be safe and take care,

A handwritten signature in black ink, appearing to read "Wes Owens".

Wes Owens
Superintendent

**SHERMAN COUNTY SCHOOL DISTRICT
BUDGET CALENDAR
for the
2020-21 School Year**

| | |
|------------------|--|
| January 13, 2020 | Regular Monthly Board Meeting Adopt Budget Calendar |
| April 15, 2020 | First Notice of Budget Committee Meeting |
| April 22, 2020 | Second Notice of Budget Committee Meeting |
| May 4, 2020 | First Meeting of the Budget Committee |
| May 18, 2020 | Second Meeting of the Budget Committee (if needed) |
| May 27, 2020 | Publish Notice of Budget Hearing, Financial Summaries and Fund summaries |
| June 15, 2020 | Public Hearing on the budget documents as approved by the Budget Committee. |
| | Board meeting enacting resolutions adopting the budget, making appropriations and categorizing and declaring the tax levy. |

Funds

Definition of a Fund

Governmental accounting systems are organized and operated on a fund basis. The diverse nature of governmental operations precludes recording all financial transactions in a single accounting entity. Instead, the required accounts are organized on the basis of independent funds. Comparing fund accounting with private sector accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district.

Types of Funds used by School Districts

Governmental Funds - focus is on financial position or changes in financial position

Proprietary Funds - activities that are similar to business operations in the private sector

Fiduciary Funds - account for assets held by a district as trustee or agent

Funds used by Sherman County School District

Governmental Funds

100 General Fund

Records the day-to-day financial operation of the school district

200 Special Revenue Funds

State, Local and Federal Grants

Food Services

300 Debt Service Fund

Records Debt Service of the District

400 Capital Improvement Fund

Funds for capital improvement expenditures

Fiduciary Funds

700 Trust and Agency Funds

Account for assets held by the district in a trustee capacity

Revenues

Sources

Revenues (resources) are classified by type and source for various funds of the District. They are divided in to five major areas:

- **1000 Local Source**
 - Revenues from local sources are the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use. Money collected in the same amount by another governmental unit as an agent for the local school district is recorded as revenue from local source. Source comes primarily from local taxes and earnings on investments.
- **2000 Intermediate Source**
 - Revenue received as grants by the district, which can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid, which are not related to specific revenue sources of the intermediate governmental unit and for those assigned to specific sources of revenue as appropriate.
- **3000 State Source**
 - The major source of state revenue is from the state school support grant apportionment, which is based on a statewide funding formula. The General Purpose Grant formula is based on resident average daily membership (ADM) with an additional weighting factor for ESL, IEP, pregnant & parenting students, remote school correction and an adjustment for poverty. The weighted total ADM is multiplied by an additional \$25 per year if you exceed the average teacher experience, then a funding ratio is applied. At this point 90% of the total transportation expenses are added back in to the total formula. Lastly the district receives a total computed estimate of local revenues to be received that is subtracted from the General Purpose Grant providing the State School Fund Grant.
- **4000 Federal Source**
 - Revenues from federal sources are collected by the federal government and distributed to local school districts in amounts that differ in proportion from those which were collected within such local school districts. The funds are distributed directly to the school district by the federal government or through some intervening agency such as the state.
- **5000 Other Sources**
 - Revenues are a combination of prior years ending cash balance and transfers from other funds.

Expenditures

Function Codes:

Expenditures (requirements) are classified by function, this describes the activity for which a service or material object is acquired. Functions are divided into seven major areas:

- **1000 Instruction**
 - Instruction is described as activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities
- **2000 Support Services**
 - Those are services which provide administrative, technical, personal, and logistical support to facilitate and enhance instruction.
- **3000 Enterprise and Community Services**
 - Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the cost of providing goods and services to the students are financed or recovered primarily through user charges and community programs.
- **4000 Facilities Acquisition and Construction**
 - Activities concerned with the acquisition of land and building; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures that are eligible for general obligation bonding are recorded here.
- **5000 Debt Service/Interagency Fund Transactions**
 - This is servicing the debt of the district and conduit-type transfers from one fund to another fund.
- **6000 Contingency**
 - Expenditures that cannot be foreseen or planned in the budget process because of an occurrence of an unusual or extraordinary event.
- **7000 Unappropriated Ending Fund Balance**
 - An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

Object Codes:

The Object is the service or commodity bought. These categories are also divided into sub-objects for more detailed accounting. Objects are divided into eight major areas:

- **100 Salaries**
 - Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.
- **200 Associated Payroll Costs**
 - Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments and while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health and life insurance (2) contributions to public employees retirement system (3) social security (4) workers' compensation and (5) unemployment insurance.
- **300 Purchased Services**
 - Services, which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are expenses for tuition, laundry services, repairs, rentals, utilities, postage and the services of auditors, lawyers, consultants, etc.
- **400 Supplies and Materials**
 - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use.
- **500 Capital Outlay**
 - Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of building; initial/additional equipment; and replacement of equipment.
- **600 Other Objects**
 - Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority and the payment of dues and fees.
- **700 Transfers**
 - This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the person or agency.

➤ **800 Other Uses of Funds**

Amounts set aside for operating contingencies for expenditures, which cannot be foreseen or for amounts to be reserved for next year.

SHERMAN COUNTY SCHOOL DISTRICT
Fiscal Year 2020-21 Approved Budget

FTE by Budget Code

| | Budget FTE's <u>19-20</u> | Budget FTE's <u>20-21</u> |
|--------------|---------------------------------|---------------------------------|
| General Fund | 32.60 | 32.04 |
| Other Funds | 5.21 | 7.72 |
| | <u>37.81</u> | <u>39.76</u> |

Sherman County School District

2020-21 Approved Budget Document



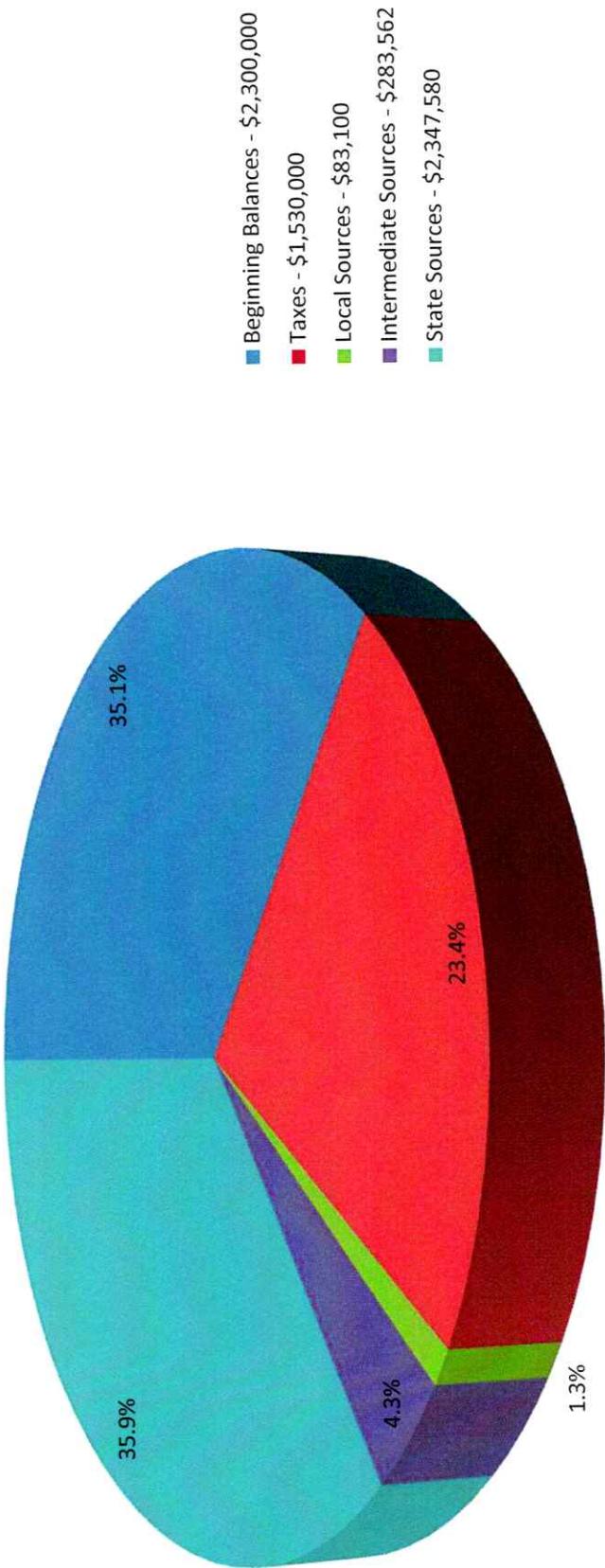
100 General Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

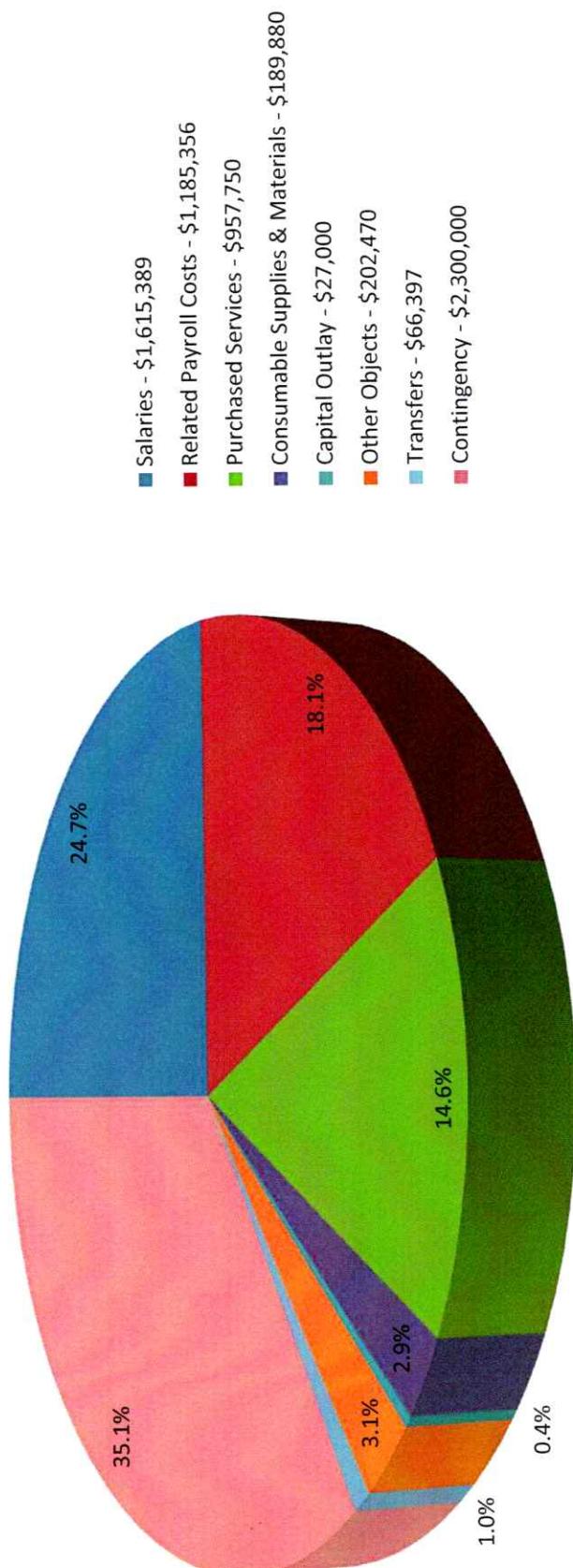
BUDGET SUMMARIES - GENERAL FUND

| | General Fund Summary | | | 2020-21 Budget | | | Increase/(Decrease) | |
|---|----------------------|-------------------|---------------------------|----------------|------------------|--------------|---------------------|--------------|
| | 2017-18 Actual | 2018-19 Actual | 2019-20 Adopted Budget | FTE | Adopted FTE | FTE | Dollars | Percent |
| General Fund Summary | | | | | | | | |
| Revenue | | | | | | | | |
| Local Sources | 1,514,750 | 1,579,134 | 1,625,100 | | 1,613,100 | | (12,000) | -0.7% |
| Intermediate Sources | 408,437 | 339,943 | 274,820 | | 283,562 | | 8,742 | 3.2% |
| State Sources | 2,009,734 | 2,059,376 | 2,201,898 | | 2,347,580 | | 145,682 | 6.6% |
| Federal Sources | 2,808 | 2,812 | | | | | | |
| Other Sources | 1,582 | | | | | | | |
| Total Revenues | 3,937,311 | 3,981,265 | 4,101,818 | | 4,244,242 | | 142,424 | 3.5% |
| Beginning Fund Balance | 895,956 | 1,462,377 | 1,800,000 | | 2,300,000 | | 500,000 | 27.8% |
| Total Resources | 4,833,267 | 5,443,642 | 5,901,818 | | 6,544,242 | | 642,424 | 10.9% |
| Expenditures | | | | | | | | |
| Instruction | 1,588,378 | 1,557,183 | 1,879,356 | 20.55 | 1,966,574 | 20.53 | 87,218 | 4.6% |
| Support Services | 1,651,225 | 1,592,495 | 2,004,834 | 12.05 | 2,092,771 | 11.51 | 87,937 | 4.4% |
| Transfers/Debt Service | 131,286 | 142,139 | 232,661 | | 184,897 | | (47,754) | -20.5% |
| Contingency | | | 1,784,967 | | 2,300,000 | | 515,033 | 28.9% |
| Total Expenditures | 3,370,889 | 3,291,817 | 5,901,818 | 32.60 | 6,544,242 | 32.04 | 642,424 | 10.9% |
| Ending Fund Balance | 1,462,378 | 2,151,825 | | | | | | 0.0% |
| Total Requirements | 4,833,267 | 5,443,642 | 5,901,818 | 32.60 | 6,544,242 | 32.04 | 642,424 | 10.9% |
| All Funds Expenditures by Object | | | | | | | | |
| Salaries | 1,407,553 | 1,439,982 | 1,545,136 | 32.60 | 1,615,389 | 32.04 | 70,253 | 4.5% |
| Related Payroll Costs | 822,178 | 818,187 | 1,065,305 | | 1,185,356 | | 120,051 | 11.3% |
| Purchased Services | 800,628 | 659,037 | 912,725 | | 957,750 | | 45,025 | 4.9% |
| Consumable Supplies & Materials | 156,707 | 176,775 | 298,054 | | 189,880 | | (108,174) | -36.3% |
| Capital Outlay | | | | | 27,000 | | 27,000 | |
| Other Objects | 161,167 | 168,657 | 181,021 | | 202,470 | | 21,449 | 11.8% |
| Transfers | 22,656 | 29,179 | 114,610 | | 66,397 | | (48,213) | -42.1% |
| Contingency | | - | 1,784,967 | | 2,300,000 | | 515,033 | 28.9% |
| Total Expenditures | 3,370,889 | 3,291,817 | 5,901,818 | 32.60 | 6,544,242 | 32.04 | 642,424 | 10.9% |
| Ending Fund Balance | 1,462,378 | 2,151,825 | | | | | | 0.0% |
| Total Requirements | 4,833,267 | 5,443,642 | 5,901,818 | 32.60 | 6,544,242 | 32.04 | 642,424 | 10.9% |

**Sherman County School District
General Fund
Revenues by Source
\$6,544,242**



**Sherman County School District
General Fund
Expenditures by Object
\$6,544,242**



**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|--------------|----------|

| Fund 100 GENERAL FUND | | | | | | | | |
|---|------------------|------------------|------------------|-------------|------------------|-------------|------------------|-------------|
| 11111 Current Years Taxes | 1,440,028 | 1,464,602 | 1,480,000 | 0.00 | 1,500,000 | 0.00 | 1,500,000 | 0.00 |
| 11112 Prior Years Taxes | 18,775 | 15,273 | 30,000 | 0.00 | 30,000 | 0.00 | 30,000 | 0.00 |
| 1510 Interest on Investments | 38,578 | 72,607 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| 1740 Fees | 725 | 650 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| 1910 Rentals | 4,650 | 3,800 | 3,600 | 0.00 | 9,600 | 0.00 | 9,600 | 0.00 |
| 1921 DONATIONS | 973 | 331 | 41,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| 1922 BUSING GRANT | 3,000 | 0 | 3,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| 1940 DONATIONS FROM OUTSIDE SOURC | 25 | 1,107 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 1942 BUS GRANT | 0 | 3,050 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 1960 RECOVERY OF PY EXPENDITURE | 265 | 61 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 1990 Miscellaneous | 7,730 | 17,654 | 16,500 | 0.00 | 16,500 | 0.00 | 16,500 | 0.00 |
| 10000 | 1,514,750 | 1,579,134 | 1,625,100 | 0.00 | 1,613,100 | 0.00 | 1,613,100 | 0.00 |
| 2101 County School Funds | 58,250 | 30,330 | 0 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| 2103 EXCESS ESD LOCAL REVENUE | 219,062 | 200,493 | 189,970 | 0.00 | 171,212 | 0.00 | 171,212 | 0.00 |
| 2210 NCESD TEACHER REIMB. | 7,535 | 7,989 | 8,350 | 0.00 | 8,350 | 0.00 | 8,350 | 0.00 |
| 2211 SC SWCD GRANTS | 0 | 8,072 | 4,000 | 0.00 | 4,000 | 0.00 | 4,000 | 0.00 |
| 2230 WIND TECHNOLOGY GRANT | 50,000 | 50,000 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| 2231 JUVENILE CRIME PREVENTION GRANT | 15,832 | 29,168 | 22,500 | 0.00 | 30,000 | 0.00 | 30,000 | 0.00 |
| 2250 MISC. GRANTS | 57,759 | 13,886 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 20000 | 408,437 | 339,943 | 274,820 | 0.00 | 283,562 | 0.00 | 283,562 | 0.00 |
| 3101 State School Fund - General Support | 1,983,633 | 2,039,275 | 2,176,935 | 0.00 | 2,321,987 | 0.00 | 2,321,987 | 0.00 |
| 3103 Common School Fund | 20,747 | 20,101 | 24,963 | 0.00 | 25,593 | 0.00 | 25,593 | 0.00 |
| 3299 Other Restricted Grants-in-aid | 5,353 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 30000 | 2,009,734 | 2,059,376 | 2,201,898 | 0.00 | 2,347,580 | 0.00 | 2,347,580 | 0.00 |
| 4500 RESTRICTED REV. FROM FED. GOV | 2,808 | 2,812 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 40000 | 2,808 | 2,812 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 5300 Sale of or Compensation for Loss of Fixi | 1,582 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 5400 Beginning Fund Balance | 0 | 1,462,377 | 1,800,000 | 0.00 | 2,300,000 | 0.00 | 2,300,000 | 0.00 |
| 50000 | 1,582 | 1,462,377 | 1,800,000 | 0.00 | 2,300,000 | 0.00 | 2,300,000 | 0.00 |
| Total Fund 100 GENERAL FUND | 3,937,311 | 5,443,642 | 5,901,818 | 0.00 | 6,544,242 | 0.00 | 6,544,242 | 0.00 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|---------------|--------------|----------|
| | | | | | | | | | |

| Fund | 100 GENERAL FUND | Function | 1111 Primary, K-6 | 111 Licensed Salaries | 364,937 | 384,340 | 411,413 | 8.86 | 446,761 | 9.09 | 446,761 | 0 | 0 | |
|-------------|-------------------------|---|--------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|-------------|----------------|----------|----------|----------|
| | | 1112 Classified Salaries | 5,799 | 0 | 7,756 | 0 | 7,756 | 0.40 | 30,390 | 1.64 | 30,390 | 0 | 0 | |
| | | 121 Substitutes - Licensed | 15,102 | 15,022 | 18,000 | 0.00 | 18,000 | 0.00 | 19,000 | 0.00 | 19,000 | 0 | 0 | |
| | | 122 Substitutes - Classified | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 | 1,000 | 0 | 0 | |
| 100 | | 385,838 | 399,361 | 438,169 | 9.26 | 497,151 | 10.73 | 497,151 | 0 | 0 | 497,151 | 0 | 0 | |
| | | 211 Employer Contribution, Tier I and Tier II | 74,375 | 73,674 | 101,320 | 0.00 | 139,941 | 0.00 | 139,941 | 0 | 139,941 | 0 | 0 | |
| | | 212 Employee Contribution, Pick-up | 18,966 | 19,107 | 21,865 | 0.00 | 24,117 | 0.00 | 24,117 | 0 | 24,117 | 0 | 0 | |
| | | 220 Social Security Administration | 27,871 | 28,734 | 33,522 | 0.00 | 38,034 | 0.00 | 38,034 | 0 | 38,034 | 0 | 0 | |
| | | 231 Workers Compensation | 1,184 | 1,128 | 1,969 | 0.00 | 2,223 | 0.00 | 2,223 | 0 | 2,223 | 0 | 0 | |
| | | 232 Unemployment Compensation | 360 | 376 | 440 | 0.00 | 499 | 0.00 | 499 | 0 | 499 | 0 | 0 | |
| | | 240 Contractual Employee Benefits | 124,886 | 126,131 | 143,393 | 0.00 | 165,746 | 0.00 | 165,746 | 0 | 165,746 | 0 | 0 | |
| 200 | | 247,642 | 249,150 | 302,509 | 0.00 | 370,560 | 0.00 | 370,560 | 0 | 0 | 370,560 | 0 | 0 | |
| | | 322 Repairs & Maintenance Services | 10,074 | 5,784 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 0 | 10,000 | 0 | 0 | |
| | | 324 Rentals | 1,779 | 3,203 | 2,500 | 0.00 | 3,000 | 0.00 | 3,000 | 0 | 3,000 | 0 | 0 | |
| | | 341 Travel, Local in District | 145 | 70 | 600 | 0.00 | 600 | 0.00 | 600 | 0 | 600 | 0 | 0 | |
| | | 342 Travel, Out of District | 56 | 111 | 500 | 0.00 | 500 | 0.00 | 500 | 0 | 500 | 0 | 0 | |
| 300 | | 12,054 | 9,168 | 13,600 | 0.00 | 14,100 | 0.00 | 14,100 | 0 | 0 | 14,100 | 0 | 0 | |
| | | 410 Consumable Supplies and Materials | 6,679 | 10,066 | 22,500 | 0.00 | 22,500 | 0.00 | 22,500 | 0 | 22,500 | 0 | 0 | |
| | | 420 Textbooks | 12,934 | 2,408 | 20,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0 | 5,000 | 0 | 0 | |
| | | 440 Periodicals | 159 | 218 | 1,400 | 0.00 | 1,400 | 0.00 | 1,400 | 0 | 1,400 | 0 | 0 | |
| | | 460 Non-consumable Items | 197 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 | 1,000 | 0 | 0 | |
| | | 470 Computer Software | 1,033 | 881 | 12,900 | 0.00 | 1,900 | 0.00 | 1,900 | 0 | 1,900 | 0 | 0 | |
| | | 480 COMPUTER HARDWARE | 12,514 | 755 | 21,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0 | 5,000 | 0 | 0 | |
| 400 | | 33,515 | 14,327 | 78,800 | 0.00 | 36,800 | 0.00 | 36,800 | 0 | 0 | 36,800 | 0 | 0 | |
| | | 640 Dues and Fees | 43 | 38 | 150 | 0.00 | 150 | 0.00 | 150 | 0 | 150 | 0 | 0 | |
| 600 | | 43 | 38 | 150 | 0.00 | 150 | 0.00 | 150 | 0 | 150 | 0 | 0 | 0 | |
| | | Total Function 1111 Primary, K-6 | 679,093 | 672,045 | 833,228 | 9.26 | 918,761 | 10.73 | 918,761 | 0 | 0 | 0 | 0 | 0 |

Requirements Report

| | | |
|--------------|--------------|---------------|
| ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 |
| | | FTE 1920 |
| | | PROPOSED 2021 |
| | | APPROVED 2021 |
| | | ADOPTED 2021 |
| | | 2021 |

FTE 2021

Fund 100 GENERAL FUND

| Function | 1121 Middle/Junior High Programs | 111 Licensed Salaries | 91,346 | 99,629 | 99,489 | 2.07 | 102,860 | 2.04 | 102,860 | 0 | 0 |
|--|---|------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|----------|----------|
| 100 | 211 Employer Contribution, Tier I and Tier II | 91,346 | 99,629 | 99,489 | 2.07 | 102,860 | 2.04 | 102,860 | 0 | 0 | 0 |
| | 212 Employee Contribution, Pick-up | 12,173 | 16,958 | 20,870 | 0.00 | 27,901 | 0.00 | 27,901 | 0 | 0 | 0 |
| | 220 Social Security Administration | 3,338 | 4,533 | 4,710 | 0.00 | 5,553 | 0.00 | 5,553 | 0 | 0 | 0 |
| | 231 Workers Compensation | 6,892 | 7,422 | 7,610 | 0.00 | 7,868 | 0.00 | 7,868 | 0 | 0 | 0 |
| | 232 Unemployment Compensation | 277 | 296 | 441 | 0.00 | 454 | 0.00 | 454 | 0 | 0 | 0 |
| | 240 Contractual Employee Benefits | 90 | 97 | 99 | 0.00 | 103 | 0.00 | 103 | 0 | 0 | 0 |
| 200 | 232 Unemployment Compensation | 23,679 | 23,932 | 30,728 | 0.00 | 33,048 | 0.00 | 33,048 | 0 | 0 | 0 |
| | 342 Travel, Out of District | 46,449 | 53,239 | 64,458 | 0.00 | 74,927 | 0.00 | 74,927 | 0 | 0 | 0 |
| | 353 Postage | 0 | 136 | 400 | 0.00 | 400 | 0.00 | 400 | 0 | 0 | 0 |
| 300 | 410 Consumable Supplies and Materials | 0 | 136 | 1,400 | 0.00 | 1,400 | 0.00 | 1,400 | 0 | 0 | 0 |
| | 420 Textbooks | 90 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 | 0 | 0 |
| | 440 Periodicals | 0 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 0 | 0 | 0 |
| | 460 Non-consumable Items | 0 | 0 | 1,000 | 0.00 | 500 | 0.00 | 500 | 0 | 0 | 0 |
| | 470 Computer Software | 0 | 0 | 300 | 0.00 | 300 | 0.00 | 300 | 0 | 0 | 0 |
| 400 | 640 Dues and Fees | 90 | 0 | 3,300 | 0.00 | 2,800 | 0.00 | 2,800 | 0 | 0 | 0 |
| | 600 | 640 Dues and Fees | 0 | 0 | 25 | 0.00 | 25 | 0.00 | 25 | 0 | 0 |
| Total Function 1121 Middle/Junior High Programs | | 137,885 | 153,003 | 168,672 | 2.07 | 182,012 | 2.04 | 182,012 | 0 | 0 | 0 |
| Function | 1122 Middle/Junior High School Extracurricular | | | | | | | | | | |
| | 130 Additional Salary | 13,376 | 11,474 | 14,100 | 0.00 | 14,948 | 0.00 | 14,948 | 0 | 0 | 0 |
| 100 | 211 Employer Contribution, Tier I and Tier II | 13,376 | 11,474 | 14,100 | 0.00 | 14,948 | 0.00 | 14,948 | 0 | 0 | 0 |
| | 212 Employee Contribution, Pick-up | 1,444 | 1,296 | 2,351 | 0.00 | 3,256 | 0.00 | 3,256 | 0 | 0 | 0 |
| | 220 Social Security Administration | 383 | 253 | 499 | 0.00 | 529 | 0.00 | 529 | 0 | 0 | 0 |
| | 231 Workers Compensation | 988 | 848 | 1,080 | 0.00 | 1,140 | 0.00 | 1,140 | 0 | 0 | 0 |
| | 232 Unemployment Compensation | 44 | 36 | 114 | 0.00 | 116 | 0.00 | 116 | 0 | 0 | 0 |
| | | 13 | 11 | 12 | 0.00 | 12 | 0.00 | 12 | 0 | 0 | 0 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|--------------|----------|
| | | | | | 2021 | | | |

Fund 100 GENERAL FUND

| Function | 1122 Middle/Junior High School Extracurricular | 240 Contractual Employee Benefits | 200 | 53 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
|--|---|--|----------------|----------------|-------------|----------------|-------------|----------------|-------------|----------|----------|----------|
| Total Function 1122 Middle/Junior High School Extracurricular | | 2,925 | 2,444 | 4,056 | 0.00 | 5,053 | 0.00 | 5,053 | 0 | 0 | 0 | 0 |
| Function | 1131 High School Programs | | | | | | | | | | | |
| 111 | Licensed Salaries | 253,654 | 279,778 | 279,591 | 5.57 | 288,133 | 5.50 | 288,133 | 0 | 0 | 0 | 0 |
| 112 | Classified Salaries | 1,885 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 | 0 | 0 |
| 121 | Substitutes - Licensed | 29,165 | 14,394 | 18,000 | 0.00 | 19,000 | 0.00 | 19,000 | 0 | 0 | 0 | 0 |
| 130 | Additional Salary | 2,418 | 3,246 | 3,374 | 0.00 | 3,551 | 0.00 | 3,551 | 0 | 0 | 0 | 0 |
| 100 | | 287,122 | 297,418 | 300,965 | 5.57 | 310,684 | 5.50 | 310,684 | 0 | 0 | 0 | 0 |
| 211 | Employer Contribution, Tier I and Tier II | 41,365 | 47,770 | 59,435 | 0.00 | 87,480 | 0.00 | 87,480 | 0 | 0 | 0 | 0 |
| 212 | Employee Contribution, Pick-up | 10,647 | 11,867 | 12,807 | 0.00 | 15,685 | 0.00 | 15,685 | 0 | 0 | 0 | 0 |
| 220 | Social Security Administration | 21,990 | 22,155 | 23,023 | 0.00 | 23,769 | 0.00 | 23,769 | 0 | 0 | 0 | 0 |
| 231 | Workers Compensation | 875 | 881 | 1,328 | 0.00 | 1,370 | 0.00 | 1,370 | 0 | 0 | 0 | 0 |
| 232 | Unemployment Compensation | 284 | 289 | 301 | 0.00 | 311 | 0.00 | 311 | 0 | 0 | 0 | 0 |
| 240 | Contractual Employee Benefits | 68,454 | 76,041 | 82,682 | 0.00 | 89,100 | 0.00 | 89,100 | 0 | 0 | 0 | 0 |
| 200 | | 143,616 | 159,003 | 179,576 | 0.00 | 217,715 | 0.00 | 217,715 | 0 | 0 | 0 | 0 |
| 311 | Instruction Services | 900 | 1,000 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0 | 0 | 0 | 0 |
| 319 | Other Instructional, Prof & Tech Services | 1,218 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 | 0 | 0 | 0 |
| 322 | Repairs & Maintenance Services | 7,337 | 10,777 | 10,300 | 0.00 | 10,300 | 0.00 | 10,300 | 0 | 0 | 0 | 0 |
| 341 | Travel, Local in District | 0 | 101 | 500 | 0.00 | 500 | 0.00 | 500 | 0 | 0 | 0 | 0 |
| 342 | Travel, Out of District | 753 | 3,810 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0 | 0 | 0 | 0 |
| 353 | Postage | 1,274 | 520 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0 | 0 | 0 | 0 |
| 374 | OTHER TUITION | 24,149 | 25,800 | 37,500 | 0.00 | 37,500 | 0.00 | 37,500 | 0 | 0 | 0 | 0 |
| 300 | | 35,631 | 42,008 | 55,300 | 0.00 | 55,300 | 0.00 | 55,300 | 0 | 0 | 0 | 0 |
| 410 | Consumable Supplies and Materials | 17,741 | 13,228 | 22,750 | 0.00 | 23,000 | 0.00 | 23,000 | 0 | 0 | 0 | 0 |
| 420 | Textbooks | 25,907 | 5,731 | 17,100 | 0.00 | 2,600 | 0.00 | 2,600 | 0 | 0 | 0 | 0 |
| 440 | Periodicals | 0 | 0 | 400 | 0.00 | 400 | 0.00 | 400 | 0 | 0 | 0 | 0 |
| 460 | Non-consumable Items | 3,622 | 1,717 | 11,630 | 0.00 | 4,800 | 0.00 | 4,800 | 0 | 0 | 0 | 0 |
| 470 | Computer Software | 621 | 647 | 12,900 | 0.00 | 1,900 | 0.00 | 1,900 | 0 | 0 | 0 | 0 |

Requirements Report

| ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 |
|--------------|--------------|--------------|-------------------|
| | | | PROPOSED FTE 2021 |
| | | | APPROVED 2021 |
| | | | ADOPTED 2021 |
| | | | FTE 2021 |

| Fund 100 GENERAL FUND | | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|---|---|----------------|----------------|----------------|---------------|-------------------|---------------|----------------|----------|
| Function 1131 High School Programs | | | | | | | | | |
| 480 | COMPUTER HARDWARE | 11,188 | 3,712 | 7,000 | 0.00 | 7,000 | 0.00 | 7,000 | 0 |
| 400 | 59,079 | 25,033 | 71,780 | 0.00 | 39,700 | 0.00 | 39,700 | 0 | 0 |
| 640 | Dues and Fees | 556 | 113 | 1,045 | 0.00 | 1,045 | 0.00 | 1,045 | 0 |
| 600 | | 556 | 113 | 1,045 | 0.00 | 1,045 | 0.00 | 1,045 | 0 |
| Total Function 1131 High School Programs | | 526,004 | 523,576 | 608,666 | 5.57 | 624,444 | 5.50 | 624,444 | 0 |
| Function 1132 High School Extracurricular | | | | | | | | | |
| 130 | Additional Salary | 61,235 | 62,582 | 65,674 | 0.00 | 68,983 | 0.00 | 68,983 | 0 |
| 100 | 61,235 | 62,582 | 65,674 | 0.00 | 68,983 | 0.00 | 68,983 | 0 | 0 |
| 211 | Employer Contribution, Tier I and Tier II | 7,216 | 8,011 | 11,338 | 0.00 | 13,577 | 0.00 | 13,577 | 0 |
| 212 | Employee Contribution, Pick-up | 1,784 | 1,778 | 2,495 | 0.00 | 2,680 | 0.00 | 2,680 | 0 |
| 220 | Social Security Administration | 4,625 | 4,731 | 5,023 | 0.00 | 5,277 | 0.00 | 5,277 | 0 |
| 231 | Workers Compensation | 221 | 212 | 395 | 0.00 | 416 | 0.00 | 416 | 0 |
| 232 | Unemployment Compensation | 60 | 62 | 64 | 0.00 | 70 | 0.00 | 70 | 0 |
| 240 | Contractual Employee Benefits | 346 | 209 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | 14,252 | 15,003 | 19,315 | 0.00 | 22,020 | 0.00 | 22,020 | 0 | 0 |
| 342 | Travel, Out of District | 1,600 | 188 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0 |
| 300 | 1,600 | 188 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0 | 0 |
| 410 | Consumable Supplies and Materials | 467 | 130 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | 467 | 130 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 640 | Dues and Fees | 60 | 0 | 100 | 0.00 | 100 | 0.00 | 100 | 0 |
| 600 | | 60 | 0 | 100 | 0.00 | 100 | 0.00 | 100 | 0 |
| Total Function 1132 High School Extracurricular | | 77,615 | 77,902 | 87,089 | 0.00 | 93,103 | 0.00 | 93,103 | 0 |
| Function 1210 Programs for the Talented and Gifted | | | | | | | | | |
| 319 | Other Instructional, Prof & Tech Services | 1,593 | 130 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 0 |
| 341 | Trave, Local in District | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 |
| 300 | 1,593 | 130 | 4,000 | 0.00 | 4,000 | 0.00 | 4,000 | 0 | 0 |
| 410 | Consumable Supplies and Materials | 275 | 95 | 500 | 0.00 | 500 | 0.00 | 500 | 0 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED 2021 | FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|-------------------|--------------|----------|
| | | | | | 2021 | 2021 | 2021 | 2021 | 2021 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|

| Fund | 100 GENERAL FUND | | | | | | | |
|-------------|-------------------------|---|------------------|------------------|------------------|--------------|------------------|--------------|
| | | Function 1291 English Second Language Programs | | | | | | |
| | | 112 Classified Salaries | (90) | 0 | 0 | 0.00 | 0 | 0 |
| 100 | | | (90) | 0 | 0 | 0.00 | 0 | 0 |
| | | 211 Employer Contribution, Tier I and Tier II | (20) | 0 | 0 | 0.00 | 0 | 0 |
| | | 220 Social Security Administration | (7) | 0 | 0 | 0.00 | 0 | 0 |
| | | 231 Workers Compensation | 0 | 0 | 0 | 0.00 | 0 | 0 |
| | | 232 Unemployment Compensation | 0 | 0 | 0 | 0.00 | 0 | 0 |
| 200 | | | (27) | 0 | 0 | 0.00 | 0 | 0 |
| | | 342 Travel, Out of District | 0 | 0 | 500 | 0.00 | 500 | 0 |
| 300 | | | 0 | 0 | 500 | 0.00 | 500 | 0 |
| | | 410 Consumable Supplies and Materials | 0 | 0 | 500 | 0.00 | 500 | 0 |
| | | 460 Non-consumable Items | 0 | 0 | 200 | 0.00 | 200 | 0 |
| 400 | | | 0 | 0 | 700 | 0.00 | 700 | 0 |
| | | Total Function 1291 English Second Language Programs | (116) | 0 | 1,200 | 0.00 | 1,200 | 0 |
| | | Major Function 1000 INSTRUCTION | 1,588,378 | 1,557,183 | 1,879,356 | 20.55 | 1,966,574 | 20.53 |
| | | | | | | | 1,966,574 | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |

Requirements Report

| | | |
|--------------|--------------|---------------|
| ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 |
| | | FTE 1920 |
| | | PROPOSED 2021 |
| | | APPROVED 2021 |
| | | ADOPTED 2021 |
| | | FTE 2021 |

Fund 100 GENERAL FUND

| | | Function 2110 ATTENDANCE & SOCIAL WORK | | | |
|---|---|--|---------------|---------------|-------------|
| 112 | Classified Salaries | 6,614 | 2,696 | 6,020 | 0.25 |
| 122 | Substitutes - Classified | 0 | 0 | 500 | 0.00 |
| 100 | | 6,614 | 2,696 | 6,520 | 0.25 |
| 211 | Employer Contribution, Tier I and Tier II | 1,446 | 590 | 1,600 | 0.00 |
| 212 | Employee Contribution, Pick-up | 397 | 162 | 361 | 0.00 |
| 220 | Social Security Administration | 505 | 206 | 498 | 0.00 |
| 231 | Workers Compensation | 23 | 9 | 31 | 0.00 |
| 232 | Unemployment Compensation | 7 | 3 | 7 | 0.00 |
| 240 | Contractual Employee Benefits | 3,549 | 1,206 | 3,711 | 0.00 |
| 200 | | 5,926 | 2,175 | 6,209 | 0.00 |
| 322 | Repairs & Maintenance Services | 0 | 0 | 100 | 0.00 |
| 342 | Travel, Out of District | 0 | 0 | 50 | 0.00 |
| 300 | | 0 | 0 | 150 | 0.00 |
| 410 | Consumable Supplies and Materials | 0 | 0 | 100 | 0.00 |
| 470 | Computer Software | 0 | 0 | 100 | 0.00 |
| 400 | | 0 | 0 | 200 | 0.00 |
| Total Function 2110 ATTENDANCE & SOCIAL WORK | | 12,540 | 4,872 | 13,079 | 0.25 |
| | | Function 2120 GUIDANCE SERVICES | | | |
| 111 | Licensed Salaries | 41,432 | 43,647 | 45,271 | 1.00 |
| 112 | Classified Salaries | 6,614 | 3,529 | 13,040 | 0.68 |
| 122 | Substitutes - Classified | 0 | 0 | 500 | 0.00 |
| 100 | | 48,046 | 47,176 | 58,811 | 1.68 |
| 211 | Employer Contribution, Tier I and Tier II | 5,449 | 10,055 | 15,499 | 0.00 |
| 212 | Employee Contribution, Pick-up | 1,495 | 2,709 | 3,077 | 0.00 |
| 220 | Social Security Administration | 3,674 | 3,526 | 4,499 | 0.00 |
| 231 | Workers Compensation | 149 | 140 | 277 | 0.00 |
| 232 | Unemployment Compensation | 48 | 46 | 59 | 0.00 |
| 240 | Contractual Employee Benefits | 16,336 | 16,966 | 24,018 | 0.00 |
| 200 | | 27,150 | 33,441 | 47,429 | 0.00 |
| Total Function 2120 GUIDANCE SERVICES | | 12,540 | 4,872 | 13,079 | 0.25 |
| PROPOSED 2021 | | | | | |
| APPROVED 2021 | | | | | |
| ADOPTED 2021 | | | | | |
| FTE 2021 | | | | | |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|--------------|----------|
| | | | | | 2021 | | | |

| Fund 100 GENERAL FUND | | | | | | | | | |
|--|---|----------------|---------------|----------------|-------------|----------------|-------------|----------------|----------|
| Function | 2120 GUIDANCE SERVICES | | | | | | | | |
| 319 | Other Instructional, Prof & Tech Services | 24,992 | 70 | 500 | 0.00 | 500 | 0.00 | 500 | 0 |
| 341 | Travel, Local in District | 37 | 0 | 600 | 0.00 | 600 | 0.00 | 600 | 0 |
| 342 | Travel, Out of District | 0 | 267 | 300 | 0.00 | 300 | 0.00 | 300 | 0 |
| 353 | Postage | 0 | 0 | 700 | 0.00 | 700 | 0.00 | 700 | 0 |
| 300 | | 25,030 | 337 | 2,100 | 0.00 | 2,100 | 0.00 | 2,100 | 0 |
| 410 | Consumable Supplies and Materials | 62 | 476 | 670 | 0.00 | 670 | 0.00 | 670 | 0 |
| 440 | Periodicals | 0 | 0 | 250 | 0.00 | 250 | 0.00 | 250 | 0 |
| 470 | Computer Software | 399 | 531 | 500 | 0.00 | 500 | 0.00 | 500 | 0 |
| 400 | | 461 | 1,007 | 1,420 | 0.00 | 1,420 | 0.00 | 1,420 | 0 |
| 640 | Dues and Fees | 50 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 600 | | 50 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function 2120 GUIDANCE SERVICES | | 100,738 | 81,960 | 109,760 | 1.68 | 116,004 | 1.50 | 116,004 | 0 |
| Function | 2130 HEALTH SERVICES | | | | | | | | |
| 319 | Other Instructional, Prof & Tech Services | 3,036 | 3,438 | 3,500 | 0.00 | 4,000 | 0.00 | 4,000 | 0 |
| 300 | | 3,036 | 3,438 | 3,500 | 0.00 | 4,000 | 0.00 | 4,000 | 0 |
| 410 | Consumable Supplies and Materials | 2,795 | 631 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 0 |
| 400 | | 2,795 | 631 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 0 |
| Total Function 2130 HEALTH SERVICES | | 5,831 | 4,069 | 6,500 | 0.00 | 7,000 | 0.00 | 7,000 | 0 |
| Function | 2210 IMPROVEMENT OF INSTRUCTION | | | | | | | | |
| 111 | Licensed Salaries | 1,204 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | | 1,204 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 211 | Employer Contribution, Tier I and Tier II | 318 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 212 | Employee Contribution, Pick-up | 62 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 220 | Social Security Administration | 72 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 231 | Workers Compensation | 4 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 232 | Unemployment Compensation | 1 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 241 | Tuition | 0 | 1,281 | 15,000 | 0.00 | 15,000 | 0.00 | 15,000 | 0 |
| 290 | UNDESIGNATED | (58) | 75 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |

Requirements Report

| | | | |
|--------------|--------------|--------------|-------------------|
| ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 |
| | | | PROPOSED 2021 |
| | | | FTE APPROVED 2021 |
| | | | ADOPTED 2021 |
| | | | 2021 |

FTE 2021

| Fund 100 GENERAL FUND | | | | | | | | | | | |
|---|---|---------------|---------------|---------------|-------------|---------------|-------------|---------------|----------|----------|----------|
| | | | | | | | | | | | |
| 200 | | 398 | 1,356 | 15,000 | 0 | 15,000 | 0 | 15,000 | 0 | 0 | 0 |
| 312 | Instructional Programs Improvement Services | 3,981 | 0 | 13,000 | 0 | 13,000 | 0 | 13,000 | 0 | 0 | 0 |
| 342 | Travel, Out of District | 3,214 | 3,371 | 4,000 | 0 | 4,000 | 0 | 4,000 | 0 | 0 | 0 |
| 300 | | 7,195 | 3,371 | 17,000 | 0 | 17,000 | 0 | 17,000 | 0 | 0 | 0 |
| Total Function 2210 IMPROVEMENT OF INSTRUCTION | | 8,797 | 4,726 | 32,000 | 0 | 32,000 | 0 | 32,000 | 0 | 0 | 0 |
| Function 2220 EDUCATIONAL MEDIA SERVICES | | 31,551 | 35,227 | 30,746 | 1,50 | 32,661 | 1,50 | 32,661 | 0 | 0 | 0 |
| 112 | Classified Salaries | 136 | 0 | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | 0 | 0 |
| 122 | Substitutes - Classified | 31,687 | 35,227 | 31,746 | 1,50 | 33,661 | 1,50 | 33,661 | 0 | 0 | 0 |
| 100 | | 7,417 | 8,388 | 8,728 | 0 | 9,261 | 0 | 9,261 | 0 | 0 | 0 |
| 211 | Employer Contribution, Tier I and Tier II | 2,263 | 2,550 | 2,429 | 0 | 2,576 | 0 | 2,576 | 0 | 0 | 0 |
| 220 | Social Security Administration | 110 | 115 | 162 | 0 | 166 | 0 | 166 | 0 | 0 | 0 |
| 231 | Workers Compensation | 30 | 33 | 32 | 0 | 34 | 0 | 34 | 0 | 0 | 0 |
| 232 | Unemployment Compensation | 14,134 | 17,878 | 19,831 | 0 | 19,440 | 0 | 19,440 | 0 | 0 | 0 |
| 240 | Contractual Employee Benefits | 23,954 | 28,965 | 31,182 | 0 | 31,477 | 0 | 31,477 | 0 | 0 | 0 |
| 200 | | 0 | 0 | 200 | 0 | 200 | 0 | 200 | 0 | 0 | 0 |
| 312 | Instructional Programs Improvement Services | 1,554 | 2,287 | 4,450 | 0 | 4,450 | 0 | 4,450 | 0 | 0 | 0 |
| 319 | Other Instructional, Prof & Tech Services | 211 | 167 | 750 | 0 | 750 | 0 | 750 | 0 | 0 | 0 |
| 322 | Repairs & Maintenance Services | 0 | 0 | 400 | 0 | 400 | 0 | 400 | 0 | 0 | 0 |
| 342 | Travel, Out of District | 1,766 | 2,454 | 5,800 | 0 | 5,800 | 0 | 5,800 | 0 | 0 | 0 |
| 300 | | 3,113 | 2,666 | 3,000 | 0 | 3,000 | 0 | 3,000 | 0 | 0 | 0 |
| 410 | Consumable Supplies and Materials | 5,534 | 6,824 | 6,500 | 0 | 6,500 | 0 | 6,500 | 0 | 0 | 0 |
| 430 | Library Books | 745 | 789 | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | 0 | 0 |
| 440 | Periodicals | 852 | 1,000 | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | 0 | 0 |
| 460 | Non-consumable Items | 0 | 0 | 1,200 | 0 | 1,200 | 0 | 1,200 | 0 | 0 | 0 |
| 470 | Computer Software | 10,244 | 11,279 | 12,700 | 0 | 12,700 | 0 | 12,700 | 0 | 0 | 0 |
| 400 | | 71 | 72 | 150 | 0 | 150 | 0 | 150 | 0 | 0 | 0 |
| 640 | Dues and Fees | 600 | | | | | | | | | |
| Total Function 2220 EDUCATIONAL MEDIA SERVICES | | 67,721 | 77,997 | 81,578 | 1,50 | 83,788 | 1,50 | 83,788 | 0 | 0 | 0 |

Requirements Report

| ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--------------|--------------|--------------|----------|---------------|---------------|--------------|----------|
| | | | | 2021 | 2021 | | |

Fund 100 GENERAL FUND

| Function | 2310 Board of Education Services | | | | | | |
|--|---|---------------|----------------|-------------|----------------|-------------|----------------|
| 319 Other Instructional, Prof & Tech Services | 4,750 | 2,818 | 12,000 | 0.00 | 10,000 | 0.00 | 10,000 |
| 324 Rentals | 0 | 0 | 250 | 0.00 | 250 | 0 | 0 |
| 342 Travel, Out of District | 612 | 200 | 1,000 | 0.00 | 1,000 | 0 | 0 |
| 353 Postage | 7 | 7 | 1,000 | 0.00 | 1,000 | 0 | 0 |
| 354 Advertising | 714 | 433 | 1,000 | 0.00 | 1,000 | 0 | 0 |
| 355 Printing and Binding | 1,688 | 1,592 | 1,000 | 0.00 | 1,000 | 0 | 0 |
| 381 Audit Services | 20,950 | 23,500 | 23,000 | 0.00 | 24,000 | 0 | 0 |
| 382 Legal Services | 15,208 | 8,670 | 14,000 | 0.00 | 15,000 | 0 | 0 |
| 388 Election Services | 0 | 1,042 | 500 | 0.00 | 2,000 | 0 | 0 |
| 300 | 43,930 | 38,262 | 53,750 | 0.00 | 55,250 | 0 | 0 |
| 410 Consumable Supplies and Materials | 1,590 | 1,976 | 2,500 | 0.00 | 2,500 | 0 | 0 |
| 430 Library Books | 0 | 0 | 250 | 0.00 | 250 | 0 | 0 |
| 440 Periodicals | 0 | 0 | 600 | 0.00 | 600 | 0 | 0 |
| 400 | 1,590 | 1,976 | 3,350 | 0.00 | 3,350 | 0 | 0 |
| 640 Dues and Fees | 3,293 | 3,480 | 4,000 | 0.00 | 4,000 | 0 | 0 |
| 600 | 3,293 | 3,480 | 4,000 | 0.00 | 4,000 | 0 | 0 |
| Total Function 2310 Board of Education Services | 48,812 | 43,718 | 61,100 | 0.00 | 62,600 | 0 | 0 |
| Function | 2320 EXECUTIVE ADMINISTRATION SERVICES | | | | | | |
| 112 Classified Salaries | 13,306 | 540 | 7,204 | 0.20 | 7,257 | 0.20 | 7,257 |
| 113 Administrators | 100,754 | 87,440 | 113,824 | 1.00 | 116,970 | 1.00 | 116,970 |
| 100 | 114,060 | 87,980 | 121,028 | 1.20 | 124,227 | 1.20 | 124,227 |
| 211 Employer Contribution, Tier I and Tier II | 30,315 | 23,902 | 38,373 | 0.00 | 39,395 | 0.00 | 39,395 |
| 212 Employee Contribution, Pick-up | 6,843 | 5,279 | 7,261 | 0.00 | 7,453 | 0.00 | 7,453 |
| 220 Social Security Administration | 8,725 | 6,730 | 9,259 | 0.00 | 9,504 | 0.00 | 9,504 |
| 231 Workers Compensation | 330 | 241 | 514 | 0.00 | 543 | 0.00 | 543 |
| 232 Unemployment Compensation | 114 | 88 | 121 | 0.00 | 124 | 0.00 | 124 |
| 240 Contractual Employee Benefits | 26,107 | 21,245 | 28,313 | 0.00 | 35,640 | 0.00 | 35,640 |
| 200 | 72,435 | 57,484 | 83,841 | 0.00 | 92,659 | 0 | 0 |
| 312 Instructional Programs Improvement Services | 250 | 0 | 500 | 0.00 | 500 | 0 | 0 |

Requirements Report

| | | |
|--------------|--------------|----------------------------|
| ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 |
| FTE 1920 | FTE 1920 | PROPOSED FTE APPROVED 2021 |
| 2021 | 2021 | 2021 |

Fund 100 GENERAL FUND

| Function | 2320 EXECUTIVE ADMINISTRATION SERVICES | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|---|---------------------|---------------------|---------------------|-----------------|-----------------------------------|---------------------|-----------------|
| 319 Other Instructional, Prof & Tech Services | 170 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 322 Repairs & Maintenance Services | 726 | 1,775 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 |
| 341 Travel, Local in District | 5,117 | 6,677 | 12,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0 |
| 342 Travel, Out of District | 2,518 | 104 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0 |
| 353 Postage | 559 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 |
| 300 | 9,340 | 8,556 | 16,500 | 0.00 | 6,500 | 0.00 | 6,500 | 0 |
| 410 Consumable Supplies and Materials | 603 | 489 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 |
| 440 Periodicals | 0 | 0 | 425 | 0.00 | 425 | 0.00 | 425 | 0 |
| 460 Non-consumable Items | 125 | 479 | 500 | 0.00 | 500 | 0.00 | 500 | 0 |
| 470 Computer Software | 0 | 0 | 255 | 0.00 | 255 | 0.00 | 255 | 0 |
| 480 COMPUTER HARDWARE | 0 | 0 | 700 | 0.00 | 700 | 0.00 | 700 | 0 |
| 400 | 728 | 968 | 2,880 | 0.00 | 2,880 | 0.00 | 2,880 | 0 |
| 640 Dues and Fees | 1,245 | 765 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 0 |
| 600 | 1,245 | 765 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 0 |
| Total Function 2320 EXECUTIVE ADMINISTRATION SERVICES | 197,807 | 155,752 | 225,749 | 1.20 | 227,766 | 1.20 | 227,766 | 0 |
| Function | 2410 Office of the Principal Services | | | | | | | |
| 112 Classified Salaries | 52,795 | 45,481 | 31,840 | 1.00 | 32,826 | 1.01 | 32,826 | 0 |
| 113 Administrators | 74,485 | 80,851 | 97,743 | 1.25 | 93,730 | 1.00 | 93,730 | 0 |
| 122 Substitutes - Classified | 0 | 65 | 1,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0 |
| 100 | 127,280 | 126,398 | 130,583 | 2.25 | 128,556 | 2.01 | 128,556 | 0 |
| 211 Employer Contribution, Tier I and Tier II | 27,719 | 24,826 | 35,577 | 0.00 | 33,639 | 0.00 | 33,639 | 0 |
| 212 Employee Contribution, Pick-up | 7,605 | 6,752 | 7,775 | 0.00 | 7,593 | 0.00 | 7,593 | 0 |
| 220 Social Security Administration | 9,716 | 9,608 | 9,991 | 0.00 | 9,834 | 0.00 | 9,834 | 0 |
| 231 Workers Compensation | 390 | 366 | 570 | 0.00 | 556 | 0.00 | 556 | 0 |
| 232 Unemployment Compensation | 127 | 126 | 130 | 0.00 | 129 | 0.00 | 129 | 0 |
| 240 Contractual Employee Benefits | 31,191 | 25,480 | 33,399 | 0.00 | 32,640 | 0.00 | 32,640 | 0 |
| 241 TUITION | 1,802 | 1,856 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0 |
| 200 | 78,550 | 69,013 | 92,442 | 0.00 | 89,391 | 0.00 | 89,391 | 0 |
| 322 Repairs & Maintenance Services | 2,857 | 2,953 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 0 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|---------------|--------------|----------|
| | | | | | | | | | |

Fund 100 GENERAL FUND

| Function | 2410 Office of the Principal Services | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|-----------------------------|---|---------------------|---------------------|---------------------|-----------------|----------------------|----------------------|----------------------|---------------------|-----------------|
| 300 | | | | | | | | | | |
| 341 | Trave, Local in District | 0 | 816 | 400 | 0.00 | 400 | 0.00 | 400 | 0 | 0 |
| 342 | Travel, Out of District | 780 | 0 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0 | 0 |
| 353 | Postage | 3,157 | 6,208 | 4,000 | 0.00 | 4,000 | 0.00 | 4,000 | 0 | 0 |
| 300 | 410 Consumable Supplies and Materials | 6,795 | 9,977 | 8,900 | 0.00 | 8,900 | 0.00 | 8,900 | 0 | 0 |
| 460 | Non-consumable Items | 5,137 | 3,481 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 0 | 0 |
| 470 | Computer Software | 15 | 657 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 | 0 |
| 480 | COMPUTER HARDWARE | 1,295 | 1,295 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 0 | 0 |
| 400 | 640 Dues and Fees | 0 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 0 | 0 |
| 600 | Total Function 2410 Office of the Principal Services | 980 | 1,640 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 0 | 0 |
| 200 | | | | | | | | | | |
| 2520 FISCAL SERVICES | | | | | | | | | | |
| 100 | 112 Classified Salaries | 36,451 | 38,019 | 38,741 | 0.68 | 39,981 | 0.68 | 39,981 | 0 | 0 |
| 100 | 36,451 | 38,019 | 38,741 | 0.68 | 39,981 | 0.68 | 39,981 | 0 | 0 | 0 |
| 211 | Employer Contribution, Tier I and Tier II | 7,972 | 8,320 | 10,297 | 0.00 | 10,627 | 0.00 | 10,627 | 0 | 0 |
| 212 | Employee Contribution, Pick-up | 2,187 | 2,281 | 2,324 | 0.00 | 2,399 | 0.00 | 2,399 | 0 | 0 |
| 220 | Social Security Administration | 2,407 | 2,534 | 2,964 | 0.00 | 3,059 | 0.00 | 3,059 | 0 | 0 |
| 231 | Workers Compensation | 161 | 112 | 173 | 0.00 | 178 | 0.00 | 178 | 0 | 0 |
| 232 | Unemployment Compensation | 31 | 33 | 39 | 0.00 | 40 | 0.00 | 40 | 0 | 0 |
| 240 | Contractual Employee Benefits | 12,885 | 13,837 | 12,617 | 0.00 | 13,770 | 0.00 | 13,770 | 0 | 0 |
| 200 | 25,644 | 27,118 | 28,414 | 0.00 | 30,073 | 0.00 | 30,073 | 0 | 0 | 0 |
| 312 | Instructional Programs Improvement Services | 275 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 319 | Other Instructional, Prof & Tech Services | 212 | 112 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 | 0 |
| 322 | Repairs & Maintenance Services | 275 | 1,804 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 0 | 0 |
| 341 | Trave, Local in District | 0 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 0 | 0 |
| 342 | Travel, Out of District | 237 | 482 | 500 | 0.00 | 500 | 0.00 | 500 | 0 | 0 |
| 353 | Postage | 0 | 25 | 500 | 0.00 | 500 | 0.00 | 500 | 0 | 0 |
| 300 | 999 | 2,422 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0 | 0 | 0 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|--------------|----------|
| | | | | | 2021 | | | |

Fund 100 GENERAL FUND

| Function | 2520 FISCAL SERVICES | | | | | | | |
|---|---|----------------|----------------|-------------|----------------|-------------|----------------|----------|
| 410 Consumable Supplies and Materials | 2,671 | 4,044 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0 |
| 440 Periodicals | 0 | 0 | 100 | 0.00 | 100 | 0.00 | 100 | 0 |
| 460 Non-consumable Items | 0 | 302 | 200 | 0.00 | 200 | 0.00 | 200 | 0 |
| 470 Computer Software | 4,378 | 4,602 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 0 |
| 480 COMPUTER HARDWARE | 0 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 0 |
| 400 | 7,049 | 8,949 | 11,800 | 0.00 | 11,800 | 0.00 | 11,800 | 0 |
| 640 Dues and Fees | 1,286 | 894 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 |
| 600 | 1,286 | 894 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0 |
| Total Function 2520 FISCAL SERVICES | 71,430 | 77,401 | 84,955 | 0.68 | 87,854 | 0.68 | 87,854 | 0 |
| Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | | | | |
| 112 Classified Salaries | 92,640 | 106,055 | 124,514 | 3.75 | 136,408 | 3.75 | 136,408 | 0 |
| 122 Substitutes - Classified | 1,237 | 0 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 0 |
| 100 | 93,877 | 106,055 | 127,514 | 3.75 | 139,408 | 3.75 | 139,408 | 0 |
| 211 Employer Contribution, Tier I and Tier II | 12,538 | 17,172 | 33,096 | 0.00 | 36,257 | 0.00 | 36,257 | 0 |
| 212 Employee Contribution, Pick-up | 0 | 0 | 1,193 | 0.00 | 1,422 | 0.00 | 1,422 | 0 |
| 220 Social Security Administration | 6,597 | 7,920 | 9,755 | 0.00 | 10,665 | 0.00 | 10,665 | 0 |
| 231 Workers Compensation | 2,058 | 2,087 | 2,997 | 0.00 | 3,235 | 0.00 | 3,235 | 0 |
| 232 Unemployment Compensation | 86 | 104 | 128 | 0.00 | 140 | 0.00 | 140 | 0 |
| 240 Contractual Employee Benefits | 38,244 | 23,341 | 44,532 | 0.00 | 48,600 | 0.00 | 48,600 | 0 |
| 200 | 59,524 | 50,623 | 91,701 | 0.00 | 100,319 | 0.00 | 100,319 | 0 |
| 319 Other Instructional, Prof & Tech Services | 5,183 | 6,470 | 7,500 | 0.00 | 7,500 | 0.00 | 7,500 | 0 |
| 322 Repairs & Maintenance Services | 20,114 | 20,080 | 54,750 | 0.00 | 45,000 | 0.00 | 45,000 | 0 |
| 324 Rentals | 1,983 | 887 | 1,750 | 0.00 | 2,000 | 0.00 | 2,000 | 0 |
| 325 Electricity | 55,880 | 57,553 | 60,000 | 0.00 | 60,000 | 0.00 | 60,000 | 0 |
| 326 Fuel | 39,537 | 45,195 | 75,000 | 0.00 | 70,000 | 0.00 | 70,000 | 0 |
| 327 Water and Sewage | 13,545 | 13,258 | 15,000 | 0.00 | 15,000 | 0.00 | 15,000 | 0 |
| 328 Garbage | 6,452 | 3,294 | 8,000 | 0.00 | 9,000 | 0.00 | 9,000 | 0 |
| 341 Travel, Local in District | 0 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 0 |
| 342 Travel, Out of District | 112 | 484 | 500 | 0.00 | 500 | 0.00 | 500 | 0 |
| 351 Telephone | 7,376 | 7,553 | 9,500 | 0.00 | 10,500 | 0.00 | 10,500 | 0 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|--------------|----------|
| | | | | | 2021 | | | |

| Fund 100 GENERAL FUND | | | | | | | | |
|------------------------------|--|----------------|----------------|----------------|-------------|----------------|-------------|----------------|
| 300 | | | | | | | | |
| | 410 Consumable Supplies and Materials | 150,182 | 154,774 | 232,500 | 0.00 | 220,000 | 0 | 0 |
| | 460 Non-consumable Items | 27,025 | 27,152 | 30,100 | 0.00 | 30,100 | 0 | 0 |
| 400 | | | | | | | | |
| | 520 Buildings Acquisition | 6,233 | 76,430 | 64,330 | 0.00 | 27,680 | 0 | 0 |
| | 530 IMPROVEMENTS OTHER THAN BUILDINGS | 33,258 | 103,582 | 94,430 | 0.00 | 57,780 | 0 | 0 |
| 500 | | | | | | | | |
| | 640 Dues and Fees | 0 | 0 | 0 | 0.00 | 27,000 | 0 | 0 |
| | 653 Property Insurance Premiums | 1,053 | 220 | 1,200 | 0.00 | 1,200 | 0 | 0 |
| 600 | | | | | | | | |
| | Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | 43,900 | 48,476 | 52,000 | 0.00 | 73,000 | 0 | 0 |
| | Total Function 2550 STUDENT TRANSPORTATION SERVICES | 44,953 | 48,696 | 53,200 | 0.00 | 74,200 | 0 | 0 |
| | | | | | | | | |
| | Function 2550 STUDENT TRANSPORTATION SERVICES | 381,794 | 463,731 | 599,345 | 3.75 | 618,707 | 3.75 | 618,707 |
| | | | | | | | | |
| 100 | | | | | | | | |
| | 112 Classified Salaries | 15,122 | 15,635 | 15,852 | 0.42 | 12,499 | 0.27 | 12,499 |
| | 113 Administrators | 13,050 | 28,755 | 13,577 | 0.15 | 0 | 0 | 0 |
| | 211 Employer Contribution, Tier I and Tier II | 28,172 | 44,389 | 29,429 | 0.57 | 12,499 | 0.27 | 12,499 |
| | 212 Employee Contribution, Pick-up | 6,161 | 10,242 | 7,822 | 0.00 | 3,322 | 0 | 0 |
| | 220 Social Security Administration | 1,690 | 2,574 | 1,756 | 0.00 | 750 | 0 | 0 |
| | 231 Workers Compensation | 2,085 | 3,330 | 2,251 | 0.00 | 956 | 0 | 0 |
| | 232 Unemployment Compensation | 87 | 127 | 131 | 0.00 | 56 | 0 | 0 |
| | 240 Contractual Employee Benefits | 27 | 44 | 30 | 0.00 | 12 | 12 | 0 |
| 200 | | | | | | | | |
| | 331 Reimbursable Student Transportation | 17,522 | 27,147 | 20,908 | 0.00 | 9,956 | 0.00 | 9,956 |
| | 332 Non-reimbursable Student Transportation | 427,349 | 347,960 | 446,000 | 0.00 | 508,000 | 0 | 508,000 |
| | 390 Other General Prof & Tech Services | 29,052 | 26,052 | 32,000 | 0.00 | 32,000 | 0 | 32,000 |
| 300 | | | | | | | | |
| | 460 Non-consumable Items | 643 | 668 | 725 | 0.00 | 750 | 0 | 750 |
| | Total Function 2550 STUDENT TRANSPORTATION | 457,045 | 374,680 | 478,725 | 0.00 | 540,750 | 0 | 0 |
| | | | | | | | | |
| 400 | | | | | | | | |
| | | | | | | | | |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|--------------|----------|
| | | | | | 2021 | 2021 | 2021 | |

| Fund 100 GENERAL FUND | | SERVICES | | | | | | | |
|--|---|-----------------|---------------|---------------|-------------|---------------|-------------|---------------|----------|
| Function | 2660 TECHNOLOGY SERVICES | | | | | | | | |
| 100 | 111 Licensed Salaries | 9,737 | 9,942 | 10,132 | 0.17 | 20,907 | 0.34 | 20,907 | 0 |
| | 211 Employer Contribution, Tier I and Tier II | 9,737 | 9,942 | 10,132 | 0.17 | 20,907 | 0.34 | 20,907 | 0 |
| | 212 Employee Contribution, Pick-up | 2,649 | 2,704 | 3,245 | 0.00 | 6,697 | 0.00 | 6,697 | 0 |
| | 220 Social Security Administration | 584 | 597 | 608 | 0.00 | 1,254 | 0.00 | 1,254 | 0 |
| | 231 Workers Compensation | 731 | 738 | 775 | 0.00 | 1,599 | 0.00 | 1,599 | 0 |
| | 232 Unemployment Compensation | 29 | 28 | 44 | 0.00 | 91 | 0.00 | 91 | 0 |
| | 240 Contractual Employee Benefits | 10 | 10 | 10 | 0.00 | 21 | 0.00 | 21 | 0 |
| 200 | 359 Technology Services | 6,653 | 6,756 | 7,205 | 0.00 | 15,170 | 0.00 | 15,170 | 0 |
| | 16,576 | 0 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 300 | 480 COMPUTER HARDWARE | 16,576 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | | 0 | 0 | 1,944 | 0.00 | 6,000 | 0.00 | 5,000 | 0 |
| Total Function 2660 TECHNOLOGY SERVICES | | 32,966 | 16,698 | 19,281 | 0.17 | 41,077 | 0.34 | 41,077 | 0 |
| Major Function 2000 SUPPORT SERVICES | | 1,651,225 | 1,592,495 | 2,004,834 | 12.05 | 2,092,771 | 11.51 | 2,092,771 | 0 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|--------------|----------|
| | | | | | 2021 | | | |

| Fund 100 GENERAL FUND | | | | | | | |
|---|-------------------------|----------------|----------------|----------------|-------------|----------------|----------|
| Function | 5100 DEBT SERVICE | | | | | | |
| 610 | Redemption of Principal | 77,550 | 83,797 | 91,051 | 0.00 | 92,000 | 0 |
| 621 | REGULAR INTEREST | 31,080 | 29,163 | 27,000 | 0.00 | 26,500 | 0 |
| 600 | | 108,630 | 112,961 | 118,051 | 0.00 | 118,500 | 0 |
| Total Function 5100 DEBT SERVICE | | 108,630 | 112,961 | 118,051 | 0.00 | 118,500 | 0 |
| Function | 5200 Transfers of Funds | | | | | | |
| 711 | TRANSFER, PERSONNEL | 0 | 0 | 60,000 | 0.00 | 0 | 0 |
| 712 | TRANSFER, ACTIVITIES | 22,656 | 18,238 | 26,350 | 0.00 | 34,050 | 0 |
| 715 | TRANSFER FOOD SERVICE | 0 | 9,556 | 28,260 | 0.00 | 32,347 | 0 |
| 700 | TRANSFERS | 22,656 | 27,794 | 114,610 | 0.00 | 66,397 | 0 |
| Total Function 5200 Transfers of Funds | | 22,656 | 27,794 | 114,610 | 0.00 | 66,397 | 0 |
| Function | 5300 TRANSFER TO ESD | | | | | | |
| 720 | TRANSITS | 0 | 1,385 | 0 | 0.00 | 0 | 0 |
| 700 | TRANSFERS | 0 | 1,385 | 0 | 0.00 | 0 | 0 |
| Total Function 5300 TRANSFER TO ESD | | 0 | 1,385 | 0 | 0.00 | 0 | 0 |
| Major Function 5000 DEBT SERVICES | | 131,286 | 142,139 | 232,661 | 0.00 | 184,897 | 0 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|

| Fund | 100 GENERAL FUND | | | | | | | |
|-----------------------|-----------------------------------|----------|----------|------------------|-------------|------------------|-------------|------------------|
| Function | 6110 Operating Contingency | | | | | | | |
| 810 | Planned Reserve | 0 | 0 | 1,784,967 | 0.00 | 2,300,000 | 0.00 | 2,300,000 |
| 800 | | 0 | 0 | 1,784,967 | 0.00 | 2,300,000 | 0.00 | 2,300,000 |
| Total Function | 6110 Operating Contingency | 0 | 0 | 1,784,967 | 0.00 | 2,300,000 | 0.00 | 2,300,000 |
| Major Function | 6000 CONTINGENCIES | 0 | 0 | 1,784,967 | 0.00 | 2,300,000 | 0.00 | 2,300,000 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|------------------------------|--------------|--------------|--------------|------------------|----------------------|---------------|--------------|-----------|
| Fund 100 GENERAL FUND | | | | | | | | |
| Total Fund 100 | GENERAL FUND | 3,370,889 | 3,291,818 | 5,901,818 | 32.60 | 6,544,242 | 32.04 | 6,544,242 |
| | | | | | | | 0 | 0 |

Sherman County School District

2020-21 Approved Budget Document



201 Title Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - TITLE FUND

| <u>Title Fund Summary</u> | 2017-18 | | | 2018-19 | | | 2019-20 Adopted | | | 2020-21 Budget | | | Increase/(Decrease) | | |
|----------------------------------|---------------|--|---------------|---------------|-------------|-----|-----------------|-------------|-----|----------------|--|-----|----------------------|-------------|--|
| | Actual | | Revenue | Budget | | FTE | Budget | | FTE | Adopted | | FTE | From 2019-20 Adopted | | |
| | | | | | | | | | | | | | Dollars | Percent | |
| Revenue | 80,311 | | 83,082 | 85,523 | | | 86,200 | | | 677 | | | 677 | 0.8% | |
| Federal Sources | 80,311 | | 83,082 | 85,523 | | | 86,200 | | | 677 | | | 677 | 0.8% | |
| Total Revenues | 80,311 | | 83,082 | 85,523 | | | 86,200 | | | 677 | | | 677 | 0.8% | |
| Beginning Fund Balance | - | | - | - | | | - | | | - | | | - | 0.0% | |
| Total Resources | 80,311 | | 83,082 | 85,523 | | | 86,200 | | | 677 | | | 677 | 0.8% | |
| Expenditures | | | | | | | | | | | | | | | |
| Instruction | 80,311 | | 83,082 | 85,523 | 1.16 | | 86,200 | 1.13 | | 677 | | | 677 | 0.8% | |
| Total Expenditures | 80,311 | | 83,082 | 85,523 | 1.16 | | 86,200 | 1.13 | | 677 | | | 677 | 0.8% | |
| Ending Fund Balance | - | | - | - | | | - | | | - | | | - | 0.0% | |
| Total Requirements | 80,311 | | 83,082 | 85,523 | 1.16 | | 86,200 | 1.13 | | 677 | | | 677 | 0.8% | |
| All Funds Expenditures by Object | | | | | | | | | | | | | | | |
| Salaries | 48,676 | | 52,783 | 55,240 | 1.16 | | 45,012 | 1.13 | | (10,228) | | | -18.5% | | |
| Related Payroll Costs | 17,560 | | 20,058 | 24,728 | | | 36,767 | | | 12,039 | | | 48.7% | | |
| Purchased Services | 272 | | 43 | | | | - | | | - | | | 0.0% | | |
| Consumable Supplies & Materials | 13,803 | | 10,198 | 5,555 | | | 4,421 | | | (1,134) | | | -20.4% | | |
| Total Expenditures | 80,311 | | 83,082 | 85,523 | 1.16 | | 86,200 | 1.13 | | 677 | | | 677 | 0.8% | |
| Ending Fund Balance | - | | - | - | | | - | | | - | | | - | 0.0% | |
| Total Requirements | 80,311 | | 83,082 | 85,523 | 1.16 | | 86,200 | 1.13 | | 677 | | | 677 | 0.8% | |

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|----------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|----------------------|---------------|--------------|----------|

| Fund | 201 TITLE IA | | | | | | | | |
|-----------------------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|
| 4300 REAP | 11,084 | 15,881 | 18,000 | 0.00 | 18,000 | 0.00 | 18,000 | 0 | 0 |
| 4501 TITLE I, ISA | 51,467 | 49,952 | 50,323 | 0.00 | 51,000 | 0.00 | 51,000 | 0 | 0 |
| 4503 TITLE IIA | 7,760 | 7,239 | 7,200 | 0.00 | 7,200 | 0.00 | 7,200 | 0 | 0 |
| 4506 TITLE IV-A | 10,000 | 10,000 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 0 | 0 |
| 4000 | 80,311 | 83,082 | 85,523 | 0.00 | 86,200 | 0.00 | 86,200 | 0 | 0 |
| Total Fund 201 | TITLE IA | 80,311 | 83,082 | 85,523 | 0.00 | 86,200 | 0.00 | 86,200 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|----------|
| | | | | | 2021 | 2021 | |

| Fund 201 TITLE IA | | | | | | | |
|---|----------------------------------|---------------|---------------|---------------|-------------|---------------|-------------|
| Function | 1111 Primary, K-6 | | | | | | |
| 480 COMPUTER HARDWARE | | 6,624 | 0 | 1,218 | 0.00 | 0 | 0.00 |
| 400 | | 6,624 | 0 | 1,218 | 0.00 | 0 | 0.00 |
| Total Function 1111 Primary, K-6 | | 6,624 | 0 | 1,218 | 0.00 | 0 | 0.00 |
| Function | 1131 High School Programs | | | | | | |
| 480 COMPUTER HARDWARE | | 0 | 0 | 1,218 | 0.00 | 0 | 0.00 |
| 400 | | 0 | 0 | 1,218 | 0.00 | 0 | 0.00 |
| Total Function 1131 High School Programs | | 0 | 0 | 1,218 | 0.00 | 0 | 0.00 |
| Function | 1272 Title I | | | | | | |
| 111 Licensed Salaries | | 34,288 | 38,658 | 44,982 | 0.80 | 40,628 | 1.00 |
| 112 Classified Salaries | | 14,388 | 8,776 | 5,057 | 0.26 | 1,701 | 0.08 |
| 113 Administrators | | 0 | 5,348 | 5,201 | 0.10 | 2,683 | 0.05 |
| 100 | | 49,676 | 52,783 | 55,240 | 1.16 | 45,012 | 1.13 |
| 211 Employer Contribution, Tier I and Tier II | | 4,081 | 1,978 | 3,085 | 0.00 | 12,110 | 0.00 |
| 212 Employee Contribution, Pick-up | | 0 | 0 | 312 | 0.00 | 2,599 | 0.00 |
| 220 Social Security Administration | | 3,450 | 3,555 | 4,226 | 0.00 | 3,443 | 0.00 |
| 231 Workers Compensation | | 160 | 146 | 247 | 0.00 | 205 | 0.00 |
| 232 Unemployment Compensation | | 45 | 47 | 55 | 0.00 | 46 | 0.00 |
| 240 Contractual Employee Benefits | | 9,824 | 14,332 | 16,803 | 0.00 | 18,364 | 0.00 |
| 200 | | 17,560 | 20,058 | 24,728 | 0.00 | 36,767 | 0.00 |
| 342 Travel, Out of District | | 273 | 44 | 0 | 0.00 | 0 | 0.00 |
| 300 | | 273 | 44 | 0 | 0.00 | 0 | 0.00 |
| 410 Consumable Supplies and Materials | | 380 | 2,224 | 1,619 | 0.00 | 2,921 | 0.00 |
| 420 Textbooks | | 594 | 0 | 1,000 | 0.00 | 1,000 | 0.00 |
| 470 Computer Software | | 571 | 2,749 | 500 | 0.00 | 500 | 0.00 |
| 480 COMPUTER HARDWARE | | 5,634 | 5,225 | 0 | 0.00 | 0 | 0.00 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund | TITLE IA | | | | | | | | |
|--|-----------------|---------------|---------------|---------------|-------------|---------------|-------------|---------------|----------|
| 400 | | 7,179 | 10,198 | 3,119 | 0.00 | 4,421 | 0.00 | 4,421 | 0 |
| Total Function 1272 Title I | | 73,687 | 83,082 | 83,087 | 1.16 | 86,200 | 1.13 | 86,200 | 0 |
| Major Function 1000 INSTRUCTION | | 80,311 | 83,082 | 85,523 | 1.16 | 86,200 | 1.13 | 86,200 | 0 |
| Total Fund 201 TITLE IA | | 80,311 | 83,082 | 85,523 | 1.16 | 86,200 | 1.13 | 86,200 | 0 |

Sherman County School District

2020-21 Approved Budget Document



210 IDEA Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - IDEA FUND

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Adopted | | 2020-21 Budget | | From 2019-20 Adopted | |
|---|-------------------|-------------------|-----------------|-------------|----------------|-------------|----------------------|-------------|
| | | | | | | | Dollars | Percent |
| | | | Budget | FTE | Adopted | FTE | | |
| IDEA Fund Summary | | | | | | | | |
| Revenue | | | | | | | | |
| Federal Sources | 49,330 | 66,222 | 66,222 | | 66,544 | | 322 | 0.0% |
| Total Revenues | 49,330 | 66,222 | 66,222 | | 66,544 | | 322 | 0.5% |
| Beginning Fund Balance | - | - | - | | - | | - | 0.0% |
| Total Resources | 49,330 | 66,222 | 66,222 | | 66,544 | | 322 | 0.5% |
| Expenditures | | | | | | | | |
| Instruction | 49,330 | 66,222 | 66,222 | 1.67 | 66,544 | 1.36 | 322 | 0.5% |
| Total Expenditures | 49,330 | 66,222 | 66,222 | 1.67 | 66,544 | 1.36 | 322 | 0.5% |
| Ending Fund Balance | - | - | - | | - | | - | 0.0% |
| Total Requirements | 49,330 | 66,222 | 66,222 | 1.67 | 66,544 | 1.36 | 322 | 0.5% |
| All Funds Expenditures by Object | | | | | | | | |
| Salaries | 24,201 | 33,025 | 31,966 | 1.67 | 27,717 | 1.36 | (4,249) | -13.3% |
| Related Payroll Costs | 25,129 | 33,197 | 34,256 | | 38,827 | | 4,571 | 13.3% |
| Total Expenditures | 49,330 | 66,222 | 66,222 | 1.67 | 66,544 | 1.36 | 322 | 0.5% |
| Ending Fund Balance | - | - | - | | - | | - | 0.0% |
| Total Requirements | 49,330 | 66,222 | 66,222 | 1.67 | 66,544 | 1.36 | 322 | 0.5% |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|------------------------------------|---------------|---------------|---------------|-------------|---------------|-------------------|---------------|--------------|----------|
| Fund 210 IDEA Fund | | | | | | | | | |
| 4700 Grants-In-Aid from Fed. Govt. | 49,330 | 66,222 | 66,222 | 0.00 | 66,544 | 0.00 | 66,544 | 0 | 0 |
| 4000 | 49,330 | 66,222 | 66,222 | 0.00 | 66,544 | 0.00 | 66,544 | 0 | 0 |
| Total Fund 210 IDEA Fund | 49,330 | 66,222 | 66,222 | 0.00 | 66,544 | 0.00 | 66,544 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 17/18 | ACTUALS 18/19 | ADOPTED 19/20 | FTE 19/20 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|---------------|---------------|---------------|-----------|---------------|-------------------|---------------|--------------|----------|
| | | | | | 2021 | | | | |

| Fund 210 IDEA Fund | | | | | | | | | |
|--|---|---------------|---------------|-------------|---------------|-------------|---------------|----------|----------|
| Function | 1250 Less Restrictive Programs for Students w/Disabilities | | | | | | | | |
| 112 | Classified Salaries | 24,201 | 33,025 | 31,966 | 1.67 | 27,717 | 1.36 | 27,717 | 0 |
| 100 | 24,201 | 33,025 | 31,966 | 1.67 | 27,717 | 1.36 | 27,717 | 0 | 0 |
| 211 | Employer Contribution, Tier I and Tier II | 5,798 | 8,272 | 9,324 | 0.00 | 8,483 | 0.00 | 8,483 | 0 |
| 220 | Social Security Administration | 1,605 | 2,434 | 2,469 | 0.00 | 2,121 | 0.00 | 2,121 | 0 |
| 231 | Workers Compensation | 93 | 111 | 164 | 0.00 | 140 | 0.00 | 140 | 0 |
| 232 | Unemployment Compensation | 43 | 32 | 32 | 0.00 | 27 | 0.00 | 27 | 0 |
| 240 | Contractual Employee Benefits | 17,590 | 22,348 | 22,267 | 0.00 | 28,056 | 0.00 | 28,056 | 0 |
| 200 | 25,129 | 33,197 | 34,256 | 0.00 | 38,827 | 0.00 | 38,827 | 0 | 0 |
| Total Function 1250 Less Restrictive Programs for Students w/Disabilities | 49,330 | 66,222 | 66,222 | 1.67 | 66,544 | 1.36 | 66,544 | 0 | 0 |
| Major Function 1000 INSTRUCTION | 49,330 | 66,222 | 66,222 | 1.67 | 66,544 | 1.36 | 66,544 | 0 | 0 |
| Total Fund 210 IDEA Fund | 49,330 | 66,222 | 66,222 | 1.67 | 66,544 | 1.36 | 66,544 | 0 | 0 |

Sherman County School District

2020-21 Approved Budget Document



251 Student Investment Account Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - STUDENT INVESTMENT ACCOUNT FUND

| <u>Student Investment Account Fund Summary</u> | | | | | Increase/(Decrease) | | | |
|---|---------|--------|---------|-----|---------------------|-------------|----------------|-----|
| | 2017-18 | | 2018-19 | | 2019-20 Adopted | | 2020-21 Budget | |
| | Actual | Actual | Budget | FTE | Budget | FTE | Adopted | FTE |
| Revenue | | | | | | | | |
| State Sources | | | | | 291,466 | | 291,466 | |
| Total Revenues | | | | | 291,466 | | 291,466 | |
| Beginning Fund Balance | | | | | | | | |
| Total Resources | | | | | 291,466 | | 291,466 | |
| Expenditures | | | | | | | | |
| Instruction | | | | | 269,000 | 2.50 | 269,000 | |
| Support Services | | | | | 22,466 | - | 22,466 | |
| Total Expenditures | | | | | 291,466 | 2.50 | 291,466 | |
| Ending Fund Balance | | | | | | | | |
| Total Requirements | | | | | 291,466 | 2.50 | 291,466 | |
| All Funds Expenditures by Object | | | | | | | | |
| Salaries | | | | | 154,995 | 2.50 | 154,995 | |
| Related Payroll Costs | | | | | 94,316 | | 94,316 | |
| Consumable Supplies & Materials | | | | | 42,155 | | 42,155 | |
| Total Expenditures | | | | | 291,466 | 2.50 | 291,466 | |
| Ending Fund Balance | | | | | | | | |
| Total Requirements | | | | | 291,466 | 2.50 | 291,466 | |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|-------------------------------------|--------------|--------------|--------------|-------------|----------------|-------------------|----------------|--------------|----------|
| <hr/> | | | | | | | | | |
| Fund 251 SIA FUND | | | | | | | | | |
| 3299 Other Restricted Grants-in-aid | 0 | 0 | 0 | 0.00 | 291,466 | 0.00 | 291,466 | 0 | 0 |
| 3000 | 0 | 0 | 0 | 0.00 | 291,466 | 0.00 | 291,466 | 0 | 0 |
| Total Fund 251 SIA FUND | 0 | 0 | 0 | 0.00 | 291,466 | 0.00 | 291,466 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|
| | | | | 2021 | | | | |

| Fund | 251 SIA FUND | | | | | | | |
|---|---|----------|----------|----------|-------------|----------------|-------------|----------------|
| Function | 1111 Primary, K-6 | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | 0 | 0.00 | 74,702 | 1.00 | 74,702 |
| 112 | Classified Salaries | 0 | 0 | 0 | 0.00 | 13,220 | 0 | 13,220 |
| 100 | | 0 | 0 | 0 | 0.00 | 87,922 | 1.00 | 87,922 |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 0 | 0.00 | 23,171 | 0.00 | 23,171 |
| 212 | Employee Contribution, Pick-up | 0 | 0 | 0 | 0.00 | 4,182 | 0.00 | 4,182 |
| 220 | Social Security Administration | 0 | 0 | 0 | 0.00 | 6,452 | 0.00 | 6,452 |
| 231 | Workers Compensation | 0 | 0 | 0 | 0.00 | 199 | 0.00 | 199 |
| 232 | Unemployment Compensation | 0 | 0 | 0 | 0.00 | 45 | 0.00 | 45 |
| 240 | Contractual Employee Benefits | 0 | 0 | 0 | 0.00 | 10,000 | 0.00 | 10,000 |
| 200 | | 0 | 0 | 0 | 0.00 | 44,049 | 0.00 | 44,049 |
| 410 | Consumable Supplies and Materials | 0 | 0 | 0 | 0.00 | 8,000 | 0.00 | 8,000 |
| 400 | | 0 | 0 | 0 | 0.00 | 8,000 | 0.00 | 8,000 |
| Total Function 1111 Primary, K-6 | | 0 | 0 | 0 | 0.00 | 139,971 | 1.00 | 139,971 |
| Function | 1131 High School Programs | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | 0 | 0.00 | 45,048 | 0.50 | 45,048 |
| 112 | Classified Salaries | 0 | 0 | 0 | 0.00 | 22,025 | 1.00 | 22,025 |
| 100 | | 0 | 0 | 0 | 0.00 | 67,073 | 1.50 | 67,073 |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 0 | 0.00 | 20,167 | 0.00 | 20,167 |
| 212 | Employee Contribution, Pick-up | 0 | 0 | 0 | 0.00 | 2,753 | 0.00 | 2,753 |
| 220 | Social Security Administration | 0 | 0 | 0 | 0.00 | 5,173 | 0.00 | 5,173 |
| 231 | Workers Compensation | 0 | 0 | 0 | 0.00 | 276 | 0.00 | 276 |
| 232 | Unemployment Compensation | 0 | 0 | 0 | 0.00 | 58 | 0.00 | 58 |
| 240 | Contractual Employee Benefits | 0 | 0 | 0 | 0.00 | 21,840 | 0.00 | 21,840 |
| 200 | | 0 | 0 | 0 | 0.00 | 50,267 | 0.00 | 50,267 |
| 410 | Consumable Supplies and Materials | 0 | 0 | 0 | 0.00 | 11,689 | 0.00 | 11,689 |
| 400 | | 0 | 0 | 0 | 0.00 | 11,689 | 0.00 | 11,689 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
| | | | | | 2021 | | | | |

| Fund | 251 SIA FUND | | | | | | | | |
|-----------------------|---|---|---|---|---|-------------|----------------|-------------|----------------|
| Total Function | 1131 High School Programs | 0 | 0 | 0 | 0 | 0.00 | 129,029 | 1.50 | 129,029 |
| Major Function | 1000 INSTRUCTION | 0 | 0 | 0 | 0 | 0.00 | 269,000 | 2.50 | 269,000 |
| Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | 0 | 0 | 0 | 0 | 0.00 | 22,466 | 0.00 | 22,466 |
| | 460 Non-consumable Items | 0 | 0 | 0 | 0 | 0.00 | 22,466 | 0 | 0 |
| | 400 | 0 | 0 | 0 | 0 | 0.00 | 22,466 | 0.00 | 22,466 |
| Total Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | 0 | 0 | 0 | 0 | 0.00 | 22,466 | 0.00 | 22,466 |
| Major Function | 2000 SUPPORT SERVICES | 0 | 0 | 0 | 0 | 0.00 | 22,466 | 0.00 | 22,466 |
| Total Fund | 251 SIA FUND | 0 | 0 | 0 | 0 | 0.00 | 291,466 | 2.50 | 291,466 |
| | | | | | | | 0 | 0 | 0 |

Sherman County School District

2020-21 Approved Budget Document



**252/213 High School Student Success
Act/M98 Fund**

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - HIGH SCHOOL SUCCESS/M98 FUND

| | Increase/(Decrease) | | | | | |
|---|---------------------|---------------|---------------|-------------|-----------------|-------------|
| | 2017-18 | | 2018-19 | | 2019-20 Adopted | |
| | Actual | Actual | Budget | FTE | Adopted | FTE |
| HSS/M98 Fund Summary | | | | | | |
| Revenue | | | | | | |
| State Sources | 41,304 | 53,875 | 51,693 | | 85,371 | |
| Total Revenues | 41,304 | 53,875 | 51,693 | | 85,371 | |
| Beginning Fund Balance | - | - | - | | - | |
| Total Resources | 41,304 | 53,875 | 51,693 | | 85,371 | |
| Expenditures | | | | | | |
| Instruction | 41,304 | 53,875 | 51,693 | 0.58 | 85,371 | 0.93 |
| Total Expenditures | 41,304 | 53,875 | 51,693 | 0.58 | 85,371 | 0.93 |
| Ending Fund Balance | - | - | - | | - | |
| Total Requirements | 41,304 | 53,875 | 51,693 | 0.58 | 85,371 | 0.93 |
| All Funds Expenditures by Object | | | | | | |
| Salaries | 33,881 | 33,783 | 30,606 | 0.58 | 49,633 | 0.93 |
| Related Payroll Costs | 7,423 | 20,092 | 21,087 | | 35,738 | |
| Total Expenditures | 41,304 | 53,875 | 51,693 | 0.58 | 85,371 | 0.93 |
| Ending Fund Balance | - | - | - | | - | |
| Total Requirements | 41,304 | 53,875 | 51,693 | 0.58 | 85,371 | 0.93 |
| From 2019-20 Adopted | | | | | | |
| | | | | | Dollars | Percent |
| | | | | | | |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 17/18 | ACTUALS 18/19 | ADOPTED 19/20 | FTE 19/20 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|---------------|---------------|---------------|-----------|---------------|-------------------|---------------|--------------|----------|
|--|---------------|---------------|---------------|-----------|---------------|-------------------|---------------|--------------|----------|

| Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT FUND (98) | | | | | | | | | |
|---|---|---|---|------|--------|------|--------|---|---|
| 3299 Other Restricted Grants-in-aid | 0 | 0 | 0 | 0.00 | 85,371 | 0.00 | 85,371 | 0 | 0 |
| 3000 | 0 | 0 | 0 | 0.00 | 85,371 | 0.00 | 85,371 | 0 | 0 |
| Total Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT FUND (98) | 0 | 0 | 0 | 0.00 | 85,371 | 0.00 | 85,371 | 0 | 0 |

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL - JP MORO, OR 97039

Resources Report

| Fund | 213 M98/HIGH SCHOOL SUCCESS FUND | 2021 | | | | | | FTE 2021 |
|----------------|----------------------------------|--------------|--------------|--------------|----------|---------------|-------------------|----------|
| | | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | |
| 3289 | Other Restricted Grants-In-Aid | 41,304 | 53,875 | 51,693 | 0.00 | 0 | 0.00 | 0 |
| 3000 | | 41,304 | 53,875 | 51,693 | 0.00 | 0 | 0.00 | 0 |
| Total Fund 213 | M98/HIGH SCHOOL SUCCESS FUND | 41,304 | 53,875 | 51,693 | 0.00 | 0 | 0.00 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
| | | | | | | | | | |

| Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT FUND (98) | | | | | | | | | |
|---|---|----------|----------|----------|-------------|---------------|-------------|---------------|----------|
| Function 1131 High School Programs | | | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | 0 | 0.00 | 49,633 | 0.93 | 49,633 | 0 |
| 100 | | 0 | 0 | 0 | 0.00 | 49,633 | 0.93 | 49,633 | 0 |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 0 | 0.00 | 13,631 | 0.00 | 13,631 | 0 |
| 212 | Employee Contribution, Pick-up | 0 | 0 | 0 | 0.00 | 2,978 | 0.00 | 2,978 | 0 |
| 220 | Social Security Administration | 0 | 0 | 0 | 0.00 | 3,797 | 0.00 | 3,797 | 0 |
| 231 | Workers Compensation | 0 | 0 | 0 | 0.00 | 217 | 0.00 | 217 | 0 |
| 232 | Unemployment Compensation | 0 | 0 | 0 | 0.00 | 49 | 0.00 | 49 | 0 |
| 240 | Contractual Employee Benefits | 0 | 0 | 0 | 0.00 | 15,066 | 0.00 | 15,066 | 0 |
| 200 | | 0 | 0 | 0 | 0.00 | 35,738 | 0.00 | 35,738 | 0 |
| Total Function 1131 High School Programs | | | | | | | | | |
| | | 0 | 0 | 0 | 0.00 | 85,371 | 0.93 | 85,371 | 0 |
| Major Function 1000 INSTRUCTION | | | | | | | | | |
| | | 0 | 0 | 0 | 0.00 | 85,371 | 0.93 | 85,371 | 0 |
| Total Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT FUND (98) | | | | | | | | | |
| | | 0 | 0 | 0 | 0.00 | 85,371 | 0.93 | 85,371 | 0 |

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL, OJP MORO, OR 97039

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|
| | | | | | 2021 | | | |

Fund 213 M98/HIGH SCHOOL SUCCESS FUND

| Function | 1131 High School Programs | | | | | | | |
|--|---------------------------|---------------|---------------|-------------|----------|-------------|----------|----------|
| 111 Licensed Salaries | 33,881 | 33,783 | 30,806 | 0.58 | 0 | 0.00 | 0 | 0 |
| 100 | 33,881 | 33,783 | 30,606 | 0.58 | 0 | 0.00 | 0 | 0 |
| 211 Employer Contribution, Tier I and Tier II | 3,687 | 8,634 | 8,135 | 0.00 | 0 | 0.00 | 0 | 0 |
| 212 Employee Contribution, Pick-up | 1,012 | 2,027 | 1,836 | 0.00 | 0 | 0.00 | 0 | 0 |
| 220 Social Security Administration | 2,587 | 2,526 | 2,341 | 0.00 | 0 | 0.00 | 0 | 0 |
| 231 Workers Compensation | 103 | 95 | 134 | 0.00 | 0 | 0.00 | 0 | 0 |
| 232 Unemployment Compensation | 34 | 33 | 31 | 0.00 | 0 | 0.00 | 0 | 0 |
| 240 Contractual Employee Benefits | 0 | 6,777 | 8,610 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | 7,423 | 20,092 | 21,087 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function 1131 High School Programs | 41,304 | 53,875 | 51,693 | 0.58 | 0 | 0.00 | 0 | 0 |
| Major Function 1000 INSTRUCTION | 41,304 | 53,875 | 51,693 | 0.58 | 0 | 0.00 | 0 | 0 |
| Total Fund 213 M98/HIGH SCHOOL SUCCESS FUND | 41,304 | 53,875 | 51,693 | 0.58 | 0 | 0.00 | 0 | 0 |

Sherman County School District

2020-21 Approved Budget Document



253/206 Activities Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - ACTIVITIES FUND

| <u>Activities Fund Summary</u> | 2019-20 Adopted | | | | 2020-21 Budget | | | | Increase/(Decrease) | |
|---|-----------------|---------------|---------------|-----|----------------|-----|--------------|-----|---------------------|---------|
| | 2018-19 | | Budget | | Adopted | | FTE | | Dollars | Percent |
| | Actual | Actual | FTE | FTE | Adopted | FTE | Adopted | FTE | | |
| Revenue | | | | | | | | | | |
| Local Sources | 22,299 | 19,836 | 17,050 | | 10,850 | | (6,200) | | -36.4% | |
| Other Sources | 22,656 | 18,238 | 26,350 | | 34,050 | | 7,700 | | 29.2% | |
| Total Revenues | 44,955 | 38,074 | 43,400 | | 44,900 | | 1,500 | | 3.5% | |
| Beginning Fund Balance | - | - | - | | - | | - | | 0.0% | |
| Total Resources | 44,955 | 38,074 | 43,400 | | 44,900 | | 1,500 | | 3.5% | |
| Expenditures | | | | | | | | | | |
| Instruction | 42,975 | 37,899 | 41,400 | | 42,900 | | 1,500 | | 3.6% | |
| Support Services | 1,980 | 175 | 2,000 | | 2,000 | | - | | 0.0% | |
| Total Expenditures | 44,955 | 38,074 | 43,400 | | 44,900 | | 1,500 | | 3.5% | |
| Ending Fund Balance | - | - | - | | - | | - | | 0.0% | |
| Total Requirements | 44,955 | 38,074 | 43,400 | | 44,900 | | 1,500 | | 3.5% | |
| <u>All Funds Expenditures by Object</u> | | | | | | | | | | |
| Purchased Services | 25,583 | 24,463 | 25,100 | | 25,100 | | - | | 0.0% | |
| Consumable Supplies & Materials | 17,622 | 12,011 | 16,300 | | 17,800 | | 1,500 | | 9.2% | |
| Other Objects | 1,750 | 1,600 | 2,000 | | 2,000 | | - | | 0.0% | |
| Total Expenditures | 44,955 | 38,074 | 43,400 | | 44,900 | | 1,500 | | 3.5% | |
| Ending Fund Balance | - | - | - | | - | | - | | 0.0% | |
| Total Requirements | 44,955 | 38,074 | 43,400 | | 44,900 | | 1,500 | | 3.5% | |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund 253 ACTIVITIES FUND | | | | | | | | | |
|---------------------------------------|----------|----------|----------|-------------|---------------|-------------|---------------|----------|----------|
| 1711 FOOTBALL GATE | 0 | 0 | 0 | 0.00 | 1,500 | 0.00 | 1,500 | 0 | 0 |
| 1712 BASKETBALL GATE | 0 | 0 | 0 | 0.00 | 5,500 | 0.00 | 5,500 | 0 | 0 |
| 1713 VOLLEYBALL GATE | 0 | 0 | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0 | 0 |
| 1990 Miscellaneous | 0 | 0 | 0 | 0.00 | 850 | 0.00 | 850 | 0 | 0 |
| 1991 STATE MEET REIMBURSEMENT | 0 | 0 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0 | 0 |
| 1000 | 0 | 0 | 0 | 0.00 | 10,850 | 0.00 | 10,850 | 0 | 0 |
| 5204 TRANSFER FROM GENERAL FUND | 0 | 0 | 0 | 0.00 | 34,050 | 0.00 | 34,050 | 0 | 0 |
| 5000 | 0 | 0 | 0 | 0.00 | 34,050 | 0.00 | 34,050 | 0 | 0 |
| Total Fund 253 ACTIVITIES FUND | 0 | 0 | 0 | 0.00 | 44,900 | 0.00 | 44,900 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund 206 ACTIVITIES FUND | | | | | | | | | |
|--|---------------|---------------|---------------|-------------|----------|-------------|----------|----------|----------|
| 1711 FOOTBALL GATE | 1,871 | 528 | 1,500 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 1712 BASKETBALL GATE | 5,800 | 6,563 | 5,500 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 1713 VOLLEYBALL GATE | 1,299 | 1,699 | 2,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 1714 WRESTLING GATE | 50 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 1740 Fees | 8,475 | 8,100 | 6,200 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 1990 Miscellaneous | 180 | 317 | 850 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 1991 STATE MEET REIMBURSEMENT | 4,624 | 2,629 | 1,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 1000 | 22,299 | 19,836 | 17,050 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 5204 TRANSFER FROM GENERAL FUND | 22,656 | 18,238 | 26,350 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 5000 | 22,656 | 18,238 | 26,350 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| Total Fund 206 ACTIVITIES FUND | 44,955 | 38,074 | 43,400 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|---------------|---------------|--------------|----------|

Fund 253 ACTIVITIES FUND

| | | | | | | | | | |
|--|----------|----------|----------|-------------|--------------|-------------|--------------|----------|----------|
| Function 1122 Middle/Junior High School Extracurricular | | | | | | | | | |
| 319 Other Instructional, Prof & Tech Services | 0 | 0 | 0 | 0.00 | 4,500 | 0.00 | 4,500 | 0 | 0 |
| 300 Consumable Supplies and Materials | 0 | 0 | 0 | 0.00 | 4,500 | 0.00 | 4,500 | 0 | 0 |
| 410 Consumable Supplies and Materials | 0 | 0 | 0 | 0.00 | 800 | 0.00 | 800 | 0 | 0 |
| 400 Total Function 1122 Middle/Junior High School Extracurricular | 0 | 0 | 0 | 0.00 | 800 | 0.00 | 800 | 0 | 0 |

Function 1132 High School Extracurricular

| | | | | | | | | | |
|--|----------|----------|----------|-------------|---------------|-------------|---------------|----------|----------|
| 319 Other Instructional, Prof & Tech Services | 0 | 0 | 0 | 0.00 | 14,300 | 0.00 | 14,300 | 0 | 0 |
| 324 Rentals | 0 | 0 | 0 | 0.00 | 200 | 0.00 | 200 | 0 | 0 |
| 342 Travel, Out of District | 0 | 0 | 0 | 0.00 | 2,100 | 0.00 | 2,100 | 0 | 0 |
| 343 Travel, Student, Out of District | 0 | 0 | 0 | 0.00 | 4,000 | 0.00 | 4,000 | 0 | 0 |
| 300 Total Function 1132 High School Extracurricular | 0 | 0 | 0 | 0.00 | 20,600 | 0.00 | 20,600 | 0 | 0 |

Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES

| | | | | | | | | | |
|--|----------|----------|----------|-------------|--------------|-------------|--------------|----------|----------|
| 410 Consumable Supplies and Materials | 0 | 0 | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0 | 0 |
| 400 Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | 0 | 0 | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0 | 0 |
| Major Function 2000 SUPPORT SERVICES | 0 | 0 | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0 | 0 |
| | | | | | | | | | |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

Fund 253 ACTIVITIES FUND

| | | | | | | | | | | |
|----------------|-----------------|---|---|---|------|--------|------|--------|---|---|
| Total Fund 253 | ACTIVITIES FUND | 0 | 0 | 0 | 0.00 | 44,900 | 0.00 | 44,900 | 0 | 0 |
|----------------|-----------------|---|---|---|------|--------|------|--------|---|---|

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL - COP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|--------------|----------|

| Fund | 206 ACTIVITIES FUND | | | | | | | |
|--|---|---------------|---------------|---------------|-------------|----------|-------------|----------|
| Function | 1122 Middle/Junior High School Extracurricular | | | | | | | |
| 319 | Other Instructional, Prof & Tech Services | 3,401 | 4,645 | 4,500 | 0.00 | 0 | 0.00 | 0 |
| 300 | 410 Consumable Supplies and Materials | 3,401 | 4,645 | 4,500 | 0.00 | 0 | 0.00 | 0 |
| 833 | 152 | 800 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 400 | | | | | | | | |
| Total Function 1122 Middle/Junior High School Extracurricular | | 833 | 152 | 800 | 0.00 | 0 | 0.00 | 0 |
| Function | 1132 High School Extracurricular | | | | | | | |
| 319 | Other Instructional, Prof & Tech Services | 11,230 | 12,044 | 14,300 | 0.00 | 0 | 0.00 | 0 |
| 324 | Rentals | 0 | 0 | 200 | 0.00 | 0 | 0.00 | 0 |
| 342 | Travel, Out of District | 55 | 385 | 2,100 | 0.00 | 0 | 0.00 | 0 |
| 343 | Travel, Student, Out of District | 10,897 | 7,390 | 4,000 | 0.00 | 0 | 0.00 | 0 |
| 300 | | | | | | | | |
| 22,182 | 19,818 | 20,600 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 5,453 | 6,173 | 6,500 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 9,356 | 5,512 | 7,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 400 | 410 Consumable Supplies and Materials | 14,809 | 11,684 | 13,500 | 0.00 | 0 | 0.00 | 0 |
| 640 | Dues and Fees | 1,750 | 1,600 | 2,000 | 0.00 | 0 | 0.00 | 0 |
| 600 | | | | | | | | |
| Total Function 1132 High School Extracurricular | | 38,740 | 33,102 | 36,100 | 0.00 | 0 | 0.00 | 0 |
| Major Function 1000 INSTRUCTION | | 42,975 | 37,899 | 41,400 | 0.00 | 0 | 0.00 | 0 |
| Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | | | | |
| 410 | Consumable Supplies and Materials | 1,980 | 175 | 2,000 | 0.00 | 0 | 0.00 | 0 |
| 400 | | 1,980 | 175 | 2,000 | 0.00 | 0 | 0.00 | 0 |
| Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | | 1,980 | 175 | 2,000 | 0.00 | 0 | 0.00 | 0 |
| Major Function 2000 SUPPORT SERVICES | | 1,980 | 175 | 2,000 | 0.00 | 0 | 0.00 | 0 |

| Fund | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED FTE APPROVED 2021 | | ADOPTED 2021 | FTE 2021 |
|---------------------------------|-----------------|--------------|--------------|----------|----------------------------|------|--------------|----------|
| | | | | | 2021 | 2021 | | |
| Fund 206 ACTIVITIES FUND | | | | | | | | |
| Total Fund 206 | ACTIVITIES FUND | 44,955 | 38,074 | 43,400 | 0.00 | 0.00 | 0 | 0 |

Sherman County School District

2020-21 Approved Budget Document



254/209 County SIP Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - COUNTY SIP FUND

| County SIP Fund Summary | 2017-18 | | | 2018-19 | | | 2019-20 Adopted | | | 2020-21 Budget | | | Increase/(Decrease) | | |
|----------------------------------|------------------|------------------|--|------------------|--|-----|------------------|--|-----|------------------|--|-----|---------------------|--|---------|
| | Actual | | | Budget | | FTE | Budget | | FTE | Adopted | | FTE | Dollars | | Percent |
| | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | |
| Local Sources | 59,167 | 120,445 | | 75,000 | | | 37,000 | | | (38,000) | | | (-50,700) | | -50.7% |
| Intermediate Sources | 1,691,960 | 1,708,920 | | 1,731,024 | | | 1,751,374 | | | 20,350 | | | 1,200 | | 1.2% |
| Total Revenues | 1,751,127 | 1,829,365 | | 1,806,024 | | | 1,788,374 | | | (17,650) | | | -1.0% | | |
| Beginning Fund Balance | 2,450,047 | 3,740,508 | | 5,050,000 | | | 6,950,000 | | | 1,900,000 | | | 37,600 | | 37.6% |
| Total Resources | 4,201,174 | 5,569,873 | | 6,856,024 | | | 8,738,374 | | | 1,882,350 | | | 27,5% | | |
| Expenditures | | | | | | | | | | | | | | | |
| Transfers | 460,666 | 410,960 | | 411,045 | | | 4,536,653 | | | 4,125,608 | | | 1,003,700 | | |
| Contingency | - | - | | 6,444,979 | | | 4,201,721 | | | (2,243,258) | | | -34,800 | | -34.8% |
| Total Expenditures | 460,666 | 410,960 | | 6,856,024 | | | 8,738,374 | | | 1,882,350 | | | 27.5% | | |
| Ending Fund Balance | 3,740,508 | 5,158,913 | | - | | | - | | | - | | | 0,000 | | |
| Total Requirements | 4,201,174 | 5,569,873 | | 6,856,024 | | | 8,738,374 | | | 1,882,350 | | | 27.5% | | |
| All Funds Expenditures by Object | | | | | | | | | | | | | | | |
| Transfers | 460,666 | 410,960 | | 411,045 | | | 4,536,653 | | | 4,125,608 | | | 1,003,700 | | |
| Contingency | - | - | | 6,444,979 | | | 4,201,721 | | | (2,243,258) | | | -34,800 | | -34.8% |
| Total Expenditures | 460,666 | 410,960 | | 6,856,024 | | | 8,738,374 | | | 1,882,350 | | | 27.5% | | |
| Ending Fund Balance | 3,740,508 | 5,158,913 | | - | | | - | | | - | | | 0,000 | | |
| Total Requirements | 4,201,174 | 5,569,873 | | 6,856,024 | | | 8,738,374 | | | 1,882,350 | | | 27.5% | | |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund 254 COUNTY SIP FUND | | | | | | | | | |
|---------------------------------------|----------|----------|----------|-------------|------------------|-------------|------------------|----------|----------|
| 1510 Interest on Investments | 0 | 0 | 0 | 0.00 | 37,000 | 0.00 | 37,000 | 0 | 0 |
| 1000 | 0 | 0 | 0 | 0.00 | 37,000 | 0.00 | 37,000 | 0 | 0 |
| 2199 County SIP money | 0 | 0 | 0 | 0.00 | 1,751,374 | 0.00 | 1,751,374 | 0 | 0 |
| 2000 | 0 | 0 | 0 | 0.00 | 1,751,374 | 0.00 | 1,751,374 | 0 | 0 |
| 5400 Beginning Fund Balance | 0 | 0 | 0 | 0.00 | 6,950,000 | 0.00 | 6,950,000 | 0 | 0 |
| 5000 | 0 | 0 | 0 | 0.00 | 6,950,000 | 0.00 | 6,950,000 | 0 | 0 |
| Total Fund 254 COUNTY SIP FUND | 0 | 0 | 0 | 0.00 | 8,738,374 | 0.00 | 8,738,374 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund | 209 COUNTY SIP FUND | | | | | | | | |
|---------------------------------------|------------------------------|------------------|------------------|-------------|----------|-------------|----------|----------|----------|
| | 1510 Interest on Investments | 59,168 | 120,446 | 75,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 1000 | 59,168 | 120,446 | 75,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 2199 County SIP money | 1,691,960 | 1,708,920 | 1,731,024 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 2000 | 1,691,960 | 1,708,920 | 1,731,024 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 5400 Beginning Fund Balance | 2,450,047 | 3,740,508 | 5,050,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 5000 | 2,450,047 | 3,740,508 | 5,050,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| Total Fund 209 COUNTY SIP FUND | 4,201,175 | 5,569,373 | 6,856,024 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|---------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|---------------|---------------|--------------|----------|

| Fund 254 COUNTY SIP FUND | | | | | | | | | |
|--|-----------------------------------|----------|----------|----------|-------------|------------------|-------------|------------------|----------|
| Function | 5200 Transfers of Funds | | | | | | | | |
| 711 | TRANSFER, PERS UAL | 0 | 0 | 0 | 0.00 | 950,000 | 0.00 | 950,000 | 0 |
| 719 | TRANSFER TO DEBT SERVICE | 0 | 0 | 0 | 0.00 | 3,586,653 | 0.00 | 3,586,653 | 0 |
| 700 TRANSFERS | | 0 | 0 | 0 | 0.00 | 4,536,653 | 0.00 | 4,536,653 | 0 |
| Total Function 5200 Transfers of Funds | | 0 | 0 | 0 | 0.00 | 4,536,653 | 0.00 | 4,536,653 | 0 |
| Major Function 5000 DEBT SERVICES | | 0 | 0 | 0 | 0.00 | 4,536,653 | 0.00 | 4,536,653 | 0 |
| Function | 6110 Operating Contingency | | | | | | | | |
| 810 | Planned Reserve | 0 | 0 | 0 | 0.00 | 4,201,721 | 0.00 | 4,201,721 | 0 |
| 800 | | 0 | 0 | 0 | 0.00 | 4,201,721 | 0.00 | 4,201,721 | 0 |
| Total Function 6110 Operating Contingency | | 0 | 0 | 0 | 0.00 | 4,201,721 | 0.00 | 4,201,721 | 0 |
| Major Function 6000 CONTINGENCIES | | 0 | 0 | 0 | 0.00 | 4,201,721 | 0.00 | 4,201,721 | 0 |
| Total Fund 254 COUNTY SIP FUND | | 0 | 0 | 0 | 0.00 | 8,738,374 | 0.00 | 8,738,374 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL - JOP MERO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|--------------|----------|
| | | | | | 2021 | | | |

| Fund 209 COUNTY SIP FUND | | | | | | | | | |
|--|-----------------------------------|----------------|----------------|------------------|-------------|-------------|-------------|----------|----------|
| Function | 5200 Transfers of Funds | | | | | | | | |
| 718 | TRANSFER TO CAPITAL PROJECTS FUND | 50,000 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 719 | TRANSFER TO DEBT SERVICE | 410,666 | 410,960 | 411,045 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 700 TRANSFERS | | 460,666 | 410,960 | 411,045 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| Total Function 5200 Transfers of Funds | | 460,666 | 410,960 | 411,045 | 0.00 | 0 | 0.00 | 0 | 0 |
| Major Function 5000 DEBT SERVICES | | 460,666 | 410,960 | 411,045 | 0.00 | 0 | 0.00 | 0 | 0 |
| Function 6110 Operating Contingency | | | | | | | | | |
| 810 | Planned Reserve | 0 | 0 | 6,444,979 | 0.00 | 0 | 0.00 | 0 | 0 |
| 800 | | 0 | 0 | 6,444,979 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function 6110 Operating Contingency | | 0 | 0 | 6,444,979 | 0.00 | 0 | 0.00 | 0 | 0 |
| Major Function 6000 CONTINGENCIES | | | | | | | | | |
| 800 | | 0 | 0 | 6,444,979 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Fund 209 COUNTY SIP FUND | | 460,666 | 410,960 | 6,856,024 | 0.00 | 0 | 0.00 | 0 | 0 |

Sherman County School District

2020-21 Approved Budget Document



255/204 PERS UAL Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - PERS UAL RESERVE FUND

| | | | | | Increase/(Decrease) | | | |
|---|---------|--------|----------------|-----|---------------------|-----|----------------------|------------------|
| | 2017-18 | | 2018-19 | | 2019-20 Adopted | | From 2019-20 Adopted | |
| | Actual | Actual | Budget | FTE | Adopted | FTE | Dollars | Percent |
| PERS UAL Reserve Fund Summary | | | | | | | | |
| Revenue | | | 60,000 | | 950,000 | | 890,000 | 1483.3% |
| Other Sources | | | 60,000 | | 950,000 | | 890,000 | |
| Total Revenues | | | 190,000 | | 190,000 | | 250,000 | 31.6% |
| Beginning Fund Balance | | | | | | | 60,000 | |
| Total Resources | | | 190,000 | | 250,000 | | 950,000 | 380.0% |
| Expenditures | | | | | | | | |
| Instruction | - | - | 167,000 | | - | | (167,000) | -100.0% |
| Support Services | - | - | 83,000 | | 1,200,000 | | (83,000) | -100.0% |
| Other Uses | | | | | 250,000 | | (250,000) | -100.0% |
| Total Expenditures | | | 190,000 | | 190,000 | | - | - |
| Ending Fund Balance | | | | | | | | |
| Total Requirements | | | 190,000 | | 250,000 | | 1,200,000 | (250,000) |
| All Funds Expenditures by Object | | | | | | | | |
| Related Payroll Costs | - | - | 250,000 | | 1,200,000 | | (250,000) | -100.0% |
| Other Objects | | | | | 250,000 | | (250,000) | -100.0% |
| Total Expenditures | | | 190,000 | | 190,000 | | - | 0.0% |
| Ending Fund Balance | | | | | | | | |
| Total Requirements | | | 190,000 | | 250,000 | | 1,200,000 | (250,000) |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|-------------------------------------|--------------|--------------|--------------|-------------|------------------|-------------------|------------------|--------------|----------|
| Fund 255 PERS UAL FUND | | | | | | | | | |
| 5205 TRANSFER FROM COUNTY SIP FUND | 0 | 0 | 0 | 0.00 | 950,000 | 0.00 | 950,000 | 0 | 0 |
| 5400 Beginning Fund Balance | 0 | 0 | 0 | 0.00 | 250,000 | 0.00 | 250,000 | 0 | 0 |
| 5000 | 0 | 0 | 0 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0 | 0 |
| Total Fund 255 PERS UAL FUND | 0 | 0 | 0 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0 | 0 |

SHERMAN COUNT YHOOL DISTRICT
65912 HIGH SCHOOL LOOP MODO, OR 97039

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund | 204 PERS UAL RESERVE FUND | | | | | | | | |
|-----------------------|----------------------------------|----------------|----------------|----------------|-------------|----------|-------------|----------|----------|
| | 5200 Interfund Transfers | 0 | 0 | 60,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| | 5400 Beginning Fund Balance | 190,000 | 190,000 | 190,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 5000 | | 190,000 | 190,000 | 250,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Fund 204 | PERS UAL RESERVE FUND | | | | | | | | |
| | | 190,000 | 190,000 | 250,000 | 0.00 | 0 | 0.00 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
| | | | | | | | | | |

| Fund | 255 PERS UAL FUND | | | | | | | | |
|-----------------------|---------------------------------------|----------|----------|----------|-------------|------------------|-------------|------------------|----------|
| Function | 5400 PERS UAL LUMP SUM PAYMENT | | | | | | | | |
| 680 | PERS UAL LUMP SUM PAYMENT | 0 | 0 | 0 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0 |
| 600 | | 0 | 0 | 0 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0 |
| Total Function | 5400 PERS UAL LUMP SUM PAYMENT | 0 | 0 | 0 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0 |
| Major Function | 5000 DEBT SERVICES | 0 | 0 | 0 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0 |
| Total Fund | 255 PERS UAL FUND | 0 | 0 | 0 | 0.00 | 1,200,000 | 0.00 | 1,200,000 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LUTP MERO, OR 97039**

Requirements Report

| | ACTUALS 17-18 | ACTUALS 18-19 | ADOPTED 19-20 | FTE 19-20 | PROPOSED 2021 | FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|---------------|---------------|---------------|-----------|---------------|-------------------|--------------|----------|
| | | | | | 2021 | | | |

Fund 204 PERS UAL RESERVE FUND

| Function | 1111 Primary, K-6 | | | | | | | |
|--|--|----------|----------|----------------|-------------|----------|----------|----------|
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 80,000 | 0.00 | 0 | 0 | 0 |
| 200 | | 0 | 0 | 80,000 | 0.00 | 0 | 0 | 0 |
| Total Function 1111 Primary, K-6 | | 0 | 0 | 80,000 | 0.00 | 0 | 0 | 0 |
| Function | 1131 High School Programs | | | | | | | |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 80,000 | 0.00 | 0 | 0 | 0 |
| 200 | | 0 | 0 | 80,000 | 0.00 | 0 | 0 | 0 |
| Total Function 1131 High School Programs | | 0 | 0 | 80,000 | 0.00 | 0 | 0 | 0 |
| Function | 1250 Less Restrictive Programs for Students w/Disabilities | | | | | | | |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 7,000 | 0.00 | 0 | 0 | 0 |
| 200 | | 0 | 0 | 7,000 | 0.00 | 0 | 0 | 0 |
| Total Function 1250 Less Restrictive Programs for Students w/Disabilities | | 0 | 0 | 7,000 | 0.00 | 0 | 0 | 0 |
| Major Function 1000 INSTRUCTION | | 0 | 0 | 167,000 | 0.00 | 0 | 0 | 0 |
| Function | 2110 ATTENDANCE & SOCIAL WORK | | | | | | | |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 1,000 | 0.00 | 0 | 0 | 0 |
| 200 | | 0 | 0 | 1,000 | 0.00 | 0 | 0 | 0 |
| Total Function 2110 ATTENDANCE & SOCIAL WORK | | 0 | 0 | 1,000 | 0.00 | 0 | 0 | 0 |
| Function | 2120 GUIDANCE SERVICES | | | | | | | |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 5,000 | 0.00 | 0 | 0 | 0 |
| 200 | | 0 | 0 | 5,000 | 0.00 | 0 | 0 | 0 |
| Total Function 2120 GUIDANCE SERVICES | | 0 | 0 | 5,000 | 0.00 | 0 | 0 | 0 |
| Function | 2220 EDUCATIONAL MEDIA SERVICES | | | | | | | |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 4,000 | 0.00 | 0 | 0 | 0 |

| | | Requirer | \$ Report | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--------------------------------------|--|----------|-----------|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|
| | | | | | | | | | | | |
| Fund 204 PERSUAL RESERVE FUND | | | | | | | | | | | |
| | 200 | | | 0 | 0 | 4,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function | 2220 EDUCATIONAL MEDIA SERVICES | 0 | 0 | 4,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Function | 2320 EXECUTIVE ADMINISTRATION SERVICES | | | | | | | | | | |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 8,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | | 0 | 0 | 8,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function | 2320 EXECUTIVE ADMINISTRATION SERVICES | 0 | 0 | 8,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Function | 2410 Office of the Principal Services | | | | | | | | | | |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 30,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | | 0 | 0 | 30,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function | 2410 Office of the Principal Services | 0 | 0 | 30,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Function | 2520 FISCAL SERVICES | | | | | | | | | | |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 3,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | | 0 | 0 | 3,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function | 2520 FISCAL SERVICES | 0 | 0 | 3,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | | | | | | | |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 25,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | | 0 | 0 | 25,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | 0 | 0 | 25,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Function | 2550 STUDENT TRANSPORTATION SERVICES | | | | | | | | | | |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 7,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | | 0 | 0 | 7,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function | 2550 STUDENT TRANSPORTATION SERVICES | 0 | 0 | 7,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Major Function | 2000 SUPPORT SERVICES | | | | | | | | | | |
| | | 0 | 0 | 83,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|---|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|
| | | | | | 2021 | | | |
| Fund 204 PERS UAL RESERVE FUND | | | | | | | | |
| Total Fund 204 PERS UAL RESERVE FUND | | | | | | | | |
| | 0 | 0 | 250,000 | 0.00 | 0 | 0.00 | 0 | 0 |

Sherman County School District

2020-21 Approved Budget Document



256/211 Teacherage Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - TEACHERAGE FUND

| Teacherage Fund Summary | | | | | | | Increase/(Decrease) | |
|----------------------------------|----------------|----------------|-----------------|----------------|----------------|----------------|----------------------|-------------|
| | | | 2019-20 Adopted | | 2020-21 Budget | | From 2019-20 Adopted | |
| | 2017-18 | 2018-19 | Actual | Budget | FTE | Adopted | FTE | Dollars |
| Revenue | | | | | | | | |
| Local Sources | | | | | | | | |
| Other Sources | 356,000 | - | | | | | | |
| Total Revenues | 356,000 | - | | | | | | |
| Beginning Fund Balance | 142,840 | 472,488 | 470,000 | 470,000 | | - | | 0.0% |
| Total Resources | 498,840 | 472,488 | 470,000 | 470,000 | | - | | 0.0% |
| Expenditures | | | | | | | | |
| Facilities Acquis. & Const. | 26,351 | | 470,000 | 470,000 | | - | | 0.0% |
| Transfers | | | | | | | | |
| Total Expenditures | 26,351 | - | 470,000 | - | 470,000 | - | | 0.0% |
| Ending Fund Balance | 472,489 | 472,488 | - | - | - | - | | 0.0% |
| Total Requirements | 498,840 | 472,488 | 470,000 | 470,000 | - | 470,000 | - | 0.0% |
| All Funds Expenditures by Object | | | | | | | | |
| Capital Outlay | 26,351 | | 470,000 | 470,000 | | - | | 0.0% |
| Transfers | | | | | | | | |
| Total Expenditures | 26,351 | - | 470,000 | - | 470,000 | - | | 0.0% |
| Ending Fund Balance | 472,489 | 472,488 | - | - | - | - | | 0.0% |
| Total Requirements | 498,840 | 472,488 | 470,000 | 470,000 | - | 470,000 | - | 0.0% |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|---------------------------------|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
| Fund 256 TEACHERAGE FUND | | | | | | | | | |
| 5400 Beginning Fund Balance | 0 | 0 | 0 | 0.00 | 470,000 | 0.00 | 470,000 | 0 | 0 |
| 5000 | 0 | 0 | 0 | 0.00 | 470,000 | 0.00 | 470,000 | 0 | 0 |
| Total Fund 256 TEACHERAGE FUND | 0 | 0 | 0 | 0.00 | 470,000 | 0.00 | 470,000 | 0 | 0 |

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LUTOP MERO, OR 97039

Resources Report

| | ACTUALS 17/18 | ACTUALS 18/19 | ADOPTED 19/20 | FTE 19/20 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|---------------|---------------|---------------|-----------|---------------|-------------------|---------------|--------------|----------|
|--|---------------|---------------|---------------|-----------|---------------|-------------------|---------------|--------------|----------|

| Fund 211 TEACHERAGE FUND | | | | | | | | | |
|--------------------------|---|----------------|----------------|----------------|-------------|-------------|-------------|----------|----------|
| 5300 | Sale of or Compensation for Loss of Fix | 356,000 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 5400 | Beginning Fund Balance | 142,840 | 472,488 | 470,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 5000 | 498,840 | 472,488 | 470,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| Total Fund 211 | TEACHERAGE FUND | 498,840 | 472,488 | 470,000 | 0.00 | 0 | 0.00 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
| | | | | | 2021 | | | | |

| Fund 256 TEACHERAGE FUND | | | | | | | | | |
|--|---|----------|----------|-------------|----------------|-------------|----------------|----------|----------|
| <hr/> | | | | | | | | | |
| Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | | | | | |
| 530 IMPROVEMENTS OTHER THAN BUILDINGS | 0 | 0 | 0 | 0.00 | 470,000 | 0.00 | 470,000 | 0 | 0 |
| 500 | 0 | 0 | 0 | 0.00 | 470,000 | 0.00 | 470,000 | 0 | 0 |
| Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | 0 | 0 | 0 | 0.00 | 470,000 | 0.00 | 470,000 | 0 | 0 |
| Major Function 2000 SUPPORT SERVICES | 0 | 0 | 0 | 0.00 | 470,000 | 0.00 | 470,000 | 0 | 0 |
| Total Fund 256 TEACHERAGE FUND | 0 | 0 | 0 | 0.00 | 470,000 | 0.00 | 470,000 | 0 | 0 |

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LUTP MORO, OR 97039

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|--------------|----------|
| | | | | | 2021 | 2021 | | |

| Fund | 211 TEACHERAGE FUND | | | | | | | |
|---------------------------------------|--|--------|---------|---------|------|------|---|---|
| Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | | | | |
| 530 IMPROVEMENTS OTHER THAN BUILDINGS | 26,351 | 0 | 470,000 | 0.00 | 0.00 | 0 | 0 | 0 |
| 500 | 26,351 | 0 | 470,000 | 0.00 | 0.00 | 0 | 0 | 0 |
| Total Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | 26,351 | 0 | 470,000 | 0.00 | 0.00 | 0 | 0 |
| Major Function | 2000 SUPPORT SERVICES | 26,351 | 0 | 470,000 | 0.00 | 0 | 0 | 0 |
| Total Fund | 211 TEACHERAGE FUND | 26,351 | 0 | 470,000 | 0.00 | 0 | 0 | 0 |

Sherman County School District

2020-21 Approved Budget Document



280/212 SB1149 Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - SB 1149 FUND

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Adopted | | 2020-21 Budget | | From 2019-20 Adopted Dollars _____ Percent _____ |
|---|-------------------|-------------------|-----------------|---------------|----------------|---------------|--|
| | | | Budget | FTE | Adopted | FTE | |
| SB 1149 Fund Summary | | | | | | | |
| Revenue | - | - | - | - | - | - | |
| State Sources | - | - | - | - | - | - | |
| Total Revenues | 35,716 | 35,716 | 35,715 | 35,715 | 35,715 | 35,715 | 0.0% |
| Beginning Fund Balance | 35,716 | 35,716 | 35,715 | 35,715 | 35,715 | 35,715 | 0.0% |
| Total Resources | 35,716 | 35,716 | 35,715 | 35,715 | 35,715 | 35,715 | 0.0% |
| Expenditures | - | - | - | - | - | - | #DIV/0! |
| Facilities Acquis. & Const. | - | - | - | - | - | - | #DIV/0! |
| Total Expenditures | 35,716 | 35,716 | 35,715 | 35,715 | 35,715 | 35,715 | 0.0% |
| Ending Fund Balance | 35,716 | 35,716 | 35,715 | 35,715 | 35,715 | 35,715 | 0.0% |
| Total Requirements | 35,716 | 35,716 | 35,715 | 35,715 | 35,715 | 35,715 | 0.0% |
| All Funds Expenditures by Object | | | | | | | |
| Capital Outlay | - | - | 35,715 | - | 35,715 | - | 0.0% |
| Total Expenditures | - | - | 35,715 | - | 35,715 | - | 0.0% |
| Ending Fund Balance | 35,716 | 35,716 | - | - | - | - | 0.0% |
| Total Requirements | 35,716 | 35,716 | 35,715 | - | 35,715 | - | 0.0% |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund | SB1149 FUND | | | | | | | | |
|-------------------|-----------------------------|---|---|-------------|---------------|-------------|---------------|---|---|
| | 5400 Beginning Fund Balance | 0 | 0 | 0.00 | 35,715 | 0.00 | 35,715 | 0 | 0 |
| | 5000 | 0 | 0 | 0.00 | 35,715 | 0.00 | 35,715 | 0 | 0 |
| Total Fund | 280 SB1149 FUND | 0 | 0 | 0.00 | 35,715 | 0.00 | 35,715 | 0 | 0 |

**SHERMAN COUNT HIGH SCHOOL DISTRICT
65912 HIGH SCHOOL LUOP MORO, OR 97039**

Resources Report

| Fund | SB 1149 FUND | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|-----------------------------|--------------|---------------|---------------|---------------|-------------|---------------|-------------------|---------------|--------------|----------|
| | | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 |
| 5400 Beginning Fund Balance | | 35,716 | 35,716 | 35,715 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 5000 | | 35,716 | 35,716 | 35,715 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| Total Fund 212 SB 1149 FUND | | 35,716 | 35,716 | 35,715 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 17/18 | ACTUALS 18/19 | ADOPTED 19/20 | FTE 19/20 | PROPOSED 2021 | PROPOSED 2021 | FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|---------------|---------------|---------------|-----------|---------------|---------------|-------------------|--------------|----------|
|--|---------------|---------------|---------------|-----------|---------------|---------------|-------------------|--------------|----------|

| Fund 280 SB1149 FUND | | | | | | | | | |
|--|----------|----------|----------|-------------|---------------|-------------|---------------|----------|----------|
| Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | | | | | | |
| 530 IMPROVEMENTS OTHER THAN BUILDINGS | 0 | 0 | 0 | 0.00 | 35,715 | 0.00 | 35,715 | 0 | 0 |
| 500 | 0 | 0 | 0 | 0.00 | 35,715 | 0.00 | 35,715 | 0 | 0 |
| Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | 0 | 0 | 0 | 0.00 | 35,715 | 0.00 | 35,715 | 0 | 0 |
| Major Function 2000 SUPPORT SERVICES | 0 | 0 | 0 | 0.00 | 35,715 | 0.00 | 35,715 | 0 | 0 |
| Total Fund 280 SB1149 FUND | 0 | 0 | 0 | 0.00 | 35,715 | 0.00 | 35,715 | 0 | 0 |

SHERMAN COUNTY HIGH SCHOOL LUOP MORO, OR 97039

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|
| | | | | | 2021 | | | |

Fund 212 SB 1149 FUND

| Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | | | | |
|--|--|----------|---------------|-------------|-------------|----------|----------|----------|
| 530 IMPROVEMENTS OTHER THAN BUILDINGS | 0 | 0 | 35,715 | 0.00 | 0.00 | 0 | 0 | 0 |
| 500 | 0 | 0 | 35,715 | 0.00 | 0.00 | 0 | 0 | 0 |
| Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | 0 | 0 | 35,715 | 0.00 | 0.00 | 0 | 0 | 0 |
| Major Function 2000 SUPPORT SERVICES | 0 | 0 | 35,715 | 0.00 | 0.00 | 0 | 0 | 0 |
| Total Fund 212 SB 1149 FUND | 0 | 0 | 35,715 | 0.00 | 0.00 | 0 | 0 | 0 |

Sherman County School District

2020-21 Approved Budget Document



281/202 NCESD Special Needs Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - NCESD SPECIAL NEEDS FUND

| NCESD Special Needs Fund Summary | 2017-18 | | 2018-19 | | 2019-20 Adopted | | 2020-21 Budget | | Increase/(Decrease) From 2019-20 Adopted | |
|---|---------------|---------------|---------------|--------|-----------------|--------------|----------------|----------------|---|--|
| | | | | | | | | | | |
| | Actual | Budget | Actual | Budget | FTE | Adopted | FTE | Dollars | Percent | |
| Beginning Fund Balance | 16,920 | 13,507 | 10,000 | | | 6,500 | | (3,500) | -35.0% | |
| Total Resources | 16,920 | 13,507 | 10,000 | | | 6,500 | | (3,500) | -35.0% | |
| Expenditures | | | | | | | | | | |
| Instruction | 3,413 | 3,487 | 10,000 | | | 650 | | (9,350) | -93.5% | |
| Total Expenditures | 3,413 | 3,487 | 10,000 | | | 650 | | (9,350) | -93.5% | |
| Ending Fund Balance | 13,507 | 10,020 | | | | | | | 0.0% | |
| Total Requirements | 16,920 | 13,507 | 10,000 | | | 650 | | (9,350) | -93.5% | |
| All Funds Expenditures by Object | | | | | | | | | | |
| Consumable Supplies & Materials | 3,413 | 3,487 | 10,000 | | | 6,500 | | (3,500) | -35.0% | |
| Total Expenditures | 3,413 | 3,487 | 10,000 | | | 6,500 | | (3,500) | -35.0% | |
| Ending Fund Balance | 13,507 | 10,020 | | | | | | | 0.0% | |
| Total Requirements | 16,920 | 13,507 | 10,000 | | | 6,500 | | (3,500) | -35.0% | |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|---|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
| NCESD SPECIAL NEEDS FUND | | | | | | | | | |
| 5400 Beginning Fund Balance | 0 | 0 | 0 | 0.00 | 6,500 | 0.00 | 6,500 | 0 | 0 |
| 5000 | 0 | 0 | 0 | 0.00 | 6,500 | 0.00 | 6,500 | 0 | 0 |
| Total Fund 281 NCESD SPECIAL NEEDS FUND | 0 | 0 | 0 | 0.00 | 6,500 | 0.00 | 6,500 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL - COP MORO, OR 97039**

Resources Report

FTE 2021

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund | NCESD SPECIAL NEEDS FUND | | | | | | | | |
|-----------------------------|---------------------------------|--------|--------|--------|------|---|------|---|---|
| 5400 Beginning Fund Balance | | 16,290 | 13,507 | 10,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 5000 | | 16,290 | 13,507 | 10,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Fund 202 | NCESD SPECIAL NEEDS FUND | 16,290 | 13,507 | 10,000 | 0.00 | 0 | 0.00 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
| | | | | | | | | | |

| Fund 281 NCESD SPECIAL NEEDS FUND | | | | | | | | | |
|---|------------|----------|----------|-------------|--------------|-------------|--------------|----------|----------|
| Function 1111 Primary, K-6 | | | | | | | | | |
| 470 Computer Software | 0 | 0 | 0 | 0.00 | 3,250 | 0.00 | 3,250 | 0 | 0 |
| Total Function 1111 Primary, K-6 | 400 | 0 | 0 | 0.00 | 3,250 | 0.00 | 3,250 | 0 | 0 |
| Function 1131 High School Programs | | | | | | | | | |
| 470 Computer Software | 0 | 0 | 0 | 0.00 | 3,250 | 0.00 | 3,250 | 0 | 0 |
| Total Function 1131 High School Programs | 400 | 0 | 0 | 0.00 | 3,250 | 0.00 | 3,250 | 0 | 0 |
| Major Function 1000 INSTRUCTION | | | | | | | | | |
| Total Fund 281 NCESD SPECIAL NEEDS FUND | 0 | 0 | 0 | 0.00 | 6,500 | 0.00 | 6,500 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL - JOP MORO, OR 97039**

Requirements Report

| | ACTUALS 17/18 | ACTUALS 18/19 | ADOPTED 19/20 | FTE 19/20 | PROPOSED 2021 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|---------------|---------------|---------------|-----------|---------------|----------------------------|--------------|----------|
|--|---------------|---------------|---------------|-----------|---------------|----------------------------|--------------|----------|

| Fund | NCESD SPECIAL NEEDS FUND | | | | | | | |
|---|----------------------------------|--------------|--------------|---------------|-------------|-------------|-------------|----------|
| Function | 1111 Primary, K-6 | | | | | | | |
| 470 Computer Software | | 1,707 | 1,743 | 5,000 | 0.00 | 0.00 | 0 | 0 |
| 400 | | 1,707 | 1,743 | 5,000 | 0.00 | 0.00 | 0 | 0 |
| Total Function 1111 Primary, K-6 | | 1,707 | 1,743 | 5,000 | 0.00 | 0.00 | 0 | 0 |
| Function | 1131 High School Programs | | | | | | | |
| 470 Computer Software | | 1,706 | 1,743 | 5,000 | 0.00 | 0 | 0.00 | 0 |
| 400 | | 1,706 | 1,743 | 5,000 | 0.00 | 0 | 0.00 | 0 |
| Total Function 1131 High School Programs | | 1,706 | 1,743 | 5,000 | 0.00 | 0 | 0 | 0 |
| Major Function 1000 INSTRUCTION | | 3,413 | 3,487 | 10,000 | 0.00 | 0 | 0.00 | 0 |
| Total Fund 202 NCESD SPECIAL NEEDS FUND | | 3,413 | 3,487 | 10,000 | 0.00 | 0 | 0.00 | 0 |

Sherman County

School District

2020-21 Approved Budget Document



299/205 Food Service Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - FOOD SERVICE FUND

| Food Service Fund Summary | 2017-18 | | 2018-19 | | 2019-20 Adopted | | 2020-21 Budget | | Increase/(Decrease) | |
|---|----------------|----------------|----------------|-------------|-----------------|-------------|----------------|-------------|---------------------|---------|
| | | | | | | | | | | |
| | Actual | Actual | Budget | FTE | Adopted | FTE | Dollars | Percent | Dollars | Percent |
| Revenue | | | | | | | | | | |
| Local Sources | 46,367 | 49,443 | 40,000 | 40,000 | - | - | - | 0.0% | - | 0.0% |
| State Sources | 4,426 | 4,621 | 4,200 | 4,200 | - | - | - | 0.0% | - | 0.0% |
| Federal Sources | 80,490 | 85,078 | 73,000 | 73,000 | - | - | - | 0.0% | - | 0.0% |
| Other Sources | | | 28,260 | 32,347 | | | 4,087 | 14.5% | | 14.5% |
| Total Revenues | 131,283 | 139,142 | 145,460 | | 149,547 | | 4,087 | 2.8% | | |
| Beginning Fund Balance | | 12,663 | - | - | - | - | - | - | - | - |
| Total Resources | 131,283 | 151,805 | 145,460 | | 149,547 | | 4,087 | 2.8% | | |
| Expenditures | | | | | | | | | | |
| Enterprise & Comm. Svcs. | 128,176 | 151,805 | 145,460 | 1.80 | 149,547 | 1.80 | 4,087 | 2.8% | - | 2.8% |
| Total Expenditures | 128,176 | 151,805 | 145,460 | 1.80 | 149,547 | 1.80 | 4,087 | 2.8% | | |
| Ending Fund Balance | | 3,107 | - | - | - | - | - | - | - | 0.0% |
| Total Requirements | 131,283 | 151,805 | 145,460 | 1.80 | 149,547 | 1.80 | 4,087 | 2.8% | | |
| All Funds Expenditures by Object | | | | | | | | | | |
| Salaries | 41,390 | 41,685 | 42,993 | 1.80 | 44,221 | 1.80 | 1,228 | 2.9% | - | 2.9% |
| Related Payroll Costs | 25,199 | 43,960 | 35,367 | - | 38,226 | - | 2,859 | 8.1% | - | 8.1% |
| Purchased Services | 714 | 480 | 1,700 | - | 1,700 | - | - | 0.0% | - | 0.0% |
| Consumable Supplies & Materials | 60,413 | 64,857 | 64,400 | - | 64,400 | - | - | 0.0% | - | 0.0% |
| Other Objects | 460 | 823 | 1,000 | - | 1,000 | - | - | 0.0% | - | 0.0% |
| Total Expenditures | 128,176 | 151,805 | 145,460 | 1.80 | 149,547 | 1.80 | 4,087 | 2.8% | | |
| Ending Fund Balance | | 3,107 | - | - | - | - | - | - | - | 0.0% |
| Total Requirements | 131,283 | 151,805 | 145,460 | 1.55 | 149,547 | 1.80 | 4,087 | 2.8% | | |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|-------------|----------------|-------------------|----------------|--------------|----------|
| Fund 299 FOOD SERVICE FUND | | | | | | | | | |
| 1600 FOOD SERVICE | 0 | 0 | 0 | 0.00 | 40,000 | 0.00 | 40,000 | 0 | 0 |
| 1000 | 0 | 0 | 0 | 0.00 | 40,000 | 0.00 | 40,000 | 0 | 0 |
| 3102 State School Fund - School Lunch Matc | 0 | 0 | 0 | 0.00 | 1,200 | 0.00 | 1,200 | 0 | 0 |
| 3299 Other Restricted Grants-in-aid | 0 | 0 | 0 | 0.00 | 3,000 | 0.00 | 3,000 | 0 | 0 |
| 3000 | 0 | 0 | 0 | 0.00 | 4,200 | 0.00 | 4,200 | 0 | 0 |
| 4505 NATL LUNCH REIMBURSEMENT | 0 | 0 | 0 | 0.00 | 65,000 | 0.00 | 65,000 | 0 | 0 |
| 4910 COMMODITIES DONATED BY USDA | 0 | 0 | 0 | 0.00 | 8,000 | 0.00 | 8,000 | 0 | 0 |
| 4000 | 0 | 0 | 0 | 0.00 | 73,000 | 0.00 | 73,000 | 0 | 0 |
| 5204 TRANSFER FROM GENERAL FUND | 0 | 0 | 0 | 0.00 | 32,347 | 0.00 | 32,347 | 0 | 0 |
| 5000 | 0 | 0 | 0 | 0.00 | 32,347 | 0.00 | 32,347 | 0 | 0 |
| Total Fund 299 FOOD SERVICE FUND | 0 | 0 | 0 | 0.00 | 149,547 | 0.00 | 149,547 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL - JOP MERO, OR 97039**

Resources Report

| | ACTUALS 17/18 | ACTUALS 18/19 | ADOPTED 19/20 | FTE 19/20 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|---------------|---------------|---------------|-----------|---------------|-------------------|---------------|--------------|----------|
|--|---------------|---------------|---------------|-----------|---------------|-------------------|---------------|--------------|----------|

| Fund 205 FOOD SERVICE FUND | | | | | | | | | |
|--|----------------|----------------|----------------|-------------|----------|-------------|----------|----------|----------|
| 1600 FOOD SERVICE | 46,168 | 49,328 | 40,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 1940 DONATIONS FROM OUTSIDE SOURC | 200 | 100 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 1990 Miscellaneous | 0 | 15 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 1000 | 46,368 | 49,443 | 40,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 3102 State School Fund - School Lunch Matc | 1,123 | 1,175 | 1,200 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 3299 Other Restricted Grants-In-Aid | 3,303 | 3,446 | 3,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 3000 | 4,426 | 4,621 | 4,200 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 4505 NAT'L LUNCH REIMBURSEMENT | 73,406 | 76,258 | 65,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 4910 COMMODITIES DONATED BY USDA | 7,084 | 8,820 | 8,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 4000 | 80,490 | 85,078 | 73,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 5204 TRANSFER FROM GENERAL FUND | 0 | 9,556 | 28,280 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 5400 Beginning Fund Balance | 0 | 3,108 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 5000 | 0 | 12,663 | 28,260 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| Total Fund 205 FOOD SERVICE FUND | 131,284 | 151,806 | 145,460 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund 299 FOOD SERVICE FUND | | | | | | | | | |
|--|---|----------|----------|----------|-------------|----------------|-------------|----------------|----------|
| Function | 3100 FOOD SERVICES | | | | | | | | |
| 112 | Classified Salaries | 0 | 0 | 0 | 0.00 | 42,221 | 1.80 | 42,221 | 0 |
| 122 | Substitutes - Classified | 0 | 0 | 0 | 0.00 | 2,000 | 0.00 | 0 | 0 |
| 100 | | 0 | 0 | 0 | 0.00 | 44,221 | 1.80 | 44,221 | 0 |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 0 | 0.00 | 10,177 | 0.00 | 10,177 | 0 |
| 220 | Social Security Administration | 0 | 0 | 0 | 0.00 | 3,382 | 0.00 | 3,382 | 0 |
| 231 | Workers Compensation | 0 | 0 | 0 | 0.00 | 1,133 | 0.00 | 1,133 | 0 |
| 232 | Unemployment Compensation | 0 | 0 | 0 | 0.00 | 44 | 0.00 | 44 | 0 |
| 240 | Contractual Employee Benefits | 0 | 0 | 0 | 0.00 | 23,490 | 0.00 | 23,490 | 0 |
| 200 | | 0 | 0 | 0 | 0.00 | 38,226 | 0.00 | 38,226 | 0 |
| 319 | Other Instructional, Prof & Tech Services | 0 | 0 | 0 | 0.00 | 450 | 0.00 | 450 | 0 |
| 322 | Repairs & Maintenance Services | 0 | 0 | 0 | 0.00 | 500 | 0.00 | 500 | 0 |
| 342 | Travel, Out of District | 0 | 0 | 0 | 0.00 | 750 | 0.00 | 750 | 0 |
| 300 | | 0 | 0 | 0 | 0.00 | 1,700 | 0.00 | 1,700 | 0 |
| 410 | Consumable Supplies and Materials | 0 | 0 | 0 | 0.00 | 500 | 0.00 | 500 | 0 |
| 415 | COMMODITIES/SHIP | 0 | 0 | 0 | 0.00 | 8,500 | 0.00 | 8,500 | 0 |
| 450 | FOOD | 0 | 0 | 0 | 0.00 | 55,000 | 0.00 | 55,000 | 0 |
| 470 | Computer Software | 0 | 0 | 0 | 0.00 | 400 | 0.00 | 400 | 0 |
| 400 | | 0 | 0 | 0 | 0.00 | 64,400 | 0.00 | 64,400 | 0 |
| 640 | Dues and Fees | 0 | 0 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0 |
| 600 | | 0 | 0 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0 |
| Total Function 3100 FOOD SERVICES | | 0 | 0 | 0 | 0.00 | 149,547 | 1.80 | 149,547 | 0 |
| Major Function 3000 | | 0 | 0 | 0 | 0.00 | 149,547 | 1.80 | 149,547 | 0 |
| Total Fund 299 FOOD SERVICE FUND | | 0 | 0 | 0 | 0.00 | 149,547 | 1.80 | 149,547 | 0 |

**SHERMAN COUN^T CHOOL DISTRICT
65912 HIGH SCHOOL - JOP MORO, OR 97039**

Requirements Report

| | ACTUALS 17/18 | ACTUALS 18/19 | ADOPTED 19/20 | FTE 19/20 | PROPOSED 20/21 | PROPOSED 20/21 | FTE 2021 |
|--|---------------|---------------|---------------|-----------|----------------|----------------|----------|
|--|---------------|---------------|---------------|-----------|----------------|----------------|----------|

| Fund | 205 FOOD SERVICE FUND | Function | 3100 FOOD SERVICES | ACTUALS 17/18 | ACTUALS 18/19 | ADOPTED 19/20 | FTE 19/20 | PROPOSED 20/21 | PROPOSED 20/21 | FTE 2021 |
|-----------------------|------------------------------|--|---------------------------|----------------------|----------------------|----------------------|------------------|-----------------------|-----------------------|-----------------|
| 100 | | 112 Classified Salaries | 39,803 | 41,010 | 40,993 | 1,80 | 0 | 0,00 | 0 | 0 |
| | | 122 Substitutes - Classified | 1,587 | 675 | 2,000 | 0,00 | 0 | 0,00 | 0 | 0 |
| 200 | | 211 Employer Contribution, Tier I and Tier II | 41,390 | 41,685 | 42,993 | 1,80 | 0 | 0,00 | 0 | 0 |
| | | 220 Social Security Administration | 7,104 | 7,837 | 9,405 | 0,00 | 0 | 0,00 | 0 | 0 |
| | | 231 Workers Compensation | 3,089 | 3,002 | 3,289 | 0,00 | 0 | 0,00 | 0 | 0 |
| | | 232 Unemployment Compensation | 832 | 779 | 1,106 | 0,00 | 0 | 0,00 | 0 | 0 |
| | | 240 Contractual Employee Benefits | 40 | 39 | 43 | 0,00 | 0 | 0,00 | 0 | 0 |
| | | 240 Contractual Employee Benefits | 14,134 | 32,303 | 21,524 | 0,00 | 0 | 0,00 | 0 | 0 |
| | | 25,199 | 43,961 | 35,367 | 0,00 | 0 | 0,00 | 0 | 0 | 0 |
| | | 319 Other Instructional, Prof & Tech Services | 330 | 330 | 450 | 0,00 | 0 | 0,00 | 0 | 0 |
| | | 322 Repairs & Maintenance Services | 0 | 0 | 500 | 0,00 | 0 | 0,00 | 0 | 0 |
| | | 342 Travel, Out of District | 384 | 150 | 750 | 0,00 | 0 | 0,00 | 0 | 0 |
| 300 | | 714 | 480 | 1,700 | 0,00 | 0 | 0,00 | 0 | 0 | 0 |
| | | 410 Consumable Supplies and Materials | 17 | 66 | 500 | 0,00 | 0 | 0,00 | 0 | 0 |
| | | 415 COMMODITIES/SHIP | 7,752 | 9,436 | 8,500 | 0,00 | 0 | 0,00 | 0 | 0 |
| | | 450 FOOD | 52,301 | 55,354 | 55,000 | 0,00 | 0 | 0,00 | 0 | 0 |
| | | 470 Computer Software | 343 | 0 | 400 | 0,00 | 0 | 0,00 | 0 | 0 |
| 400 | | 60,413 | 64,857 | 64,400 | 0,00 | 0 | 0,00 | 0 | 0 | 0 |
| | | 640 Dues and Fees | 460 | 823 | 1,000 | 0,00 | 0 | 0,00 | 0 | 0 |
| 600 | | 460 | 823 | 1,000 | 0,00 | 0 | 0,00 | 0 | 0 | 0 |
| Total Function | 3100 FOOD SERVICES | | 128,176 | 151,806 | 145,460 | 1,80 | 0 | 0,00 | 0 | 0 |
| Major Function | 3000 | | 128,176 | 151,806 | 145,460 | 1,80 | 0 | 0,00 | 0 | 0 |
| Total Fund | 205 FOOD SERVICE FUND | | 128,176 | 151,806 | 145,460 | 1,80 | 0 | 0,00 | 0 | 0 |

Sherman County School District

2020-21 Approved Budget Document



300 Debt Service Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - DEBT SERVICE FUND

| Debt Service Fund Summary | 2017-18 | | 2018-19 | | 2019-20 Adopted | | 2020-21 Budget | | From 2019-20 Adopted | |
|---|----------------|----------------|----------------|-----|------------------|-----|------------------|-----|----------------------|---------|
| | | | | | | | | | | |
| | Actual | Actual | Budget | FTE | Budget | FTE | Adopted | FTE | Dollars | Percent |
| Revenue | | | | | | | | | | |
| Other Sources | 410,666 | 411,960 | 411,045 | - | 3,586,653 | - | 3,175,608 | - | 772.6% | |
| Total Revenues | 410,666 | 411,960 | 411,045 | | 3,586,653 | | 3,175,608 | | 772.6% | |
| Beginning Fund Balance | | | | | | | | | | |
| Total Resources | 410,666 | 411,960 | 411,045 | | 3,586,653 | | 3,175,608 | | 772.6% | |
| Expenditures | | | | | | | | | | |
| Debt Service/Transfers | 410,666 | 411,960 | 411,045 | - | 3,586,653 | - | 3,175,608 | - | 772.6% | |
| Total Expenditures | 410,666 | 411,960 | 411,045 | | 3,586,653 | | 3,175,608 | | 772.6% | |
| Ending Fund Balance | | | | | | | | | | |
| Total Requirements | 410,666 | 411,960 | 411,045 | | 3,586,653 | | 3,175,608 | | 772.6% | |
| All Funds Expenditures by Object | | | | | | | | | | |
| Other Objects | 410,666 | 411,960 | 411,045 | - | 3,586,653 | - | 3,175,608 | - | 772.6% | |
| Total Expenditures | 410,666 | 411,960 | 411,045 | | 3,586,653 | | 3,175,608 | | 772.6% | |
| Ending Fund Balance | | | | | | | | | | |
| Total Requirements | 410,666 | 411,960 | 411,045 | | 3,586,653 | | 3,175,608 | | 772.6% | |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 17/18 | ACTUALS 18/19 | ADOPTED 19/20 | FTE 19/20 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|-----------------------------------|---------------|---------------|---------------|-----------|---------------|-------------------|---------------|--------------|----------|
| Fund 300 DEBT SERVICE FUND | | | | | | | | | |
| 5205 TRANSFER FROM COUNTY SIP FUN | 410,666 | 410,960 | 411,045 | 0.00 | 3,586,653 | 0.00 | 3,586,653 | 0 | 0 |
| 5000 | 410,666 | 410,960 | 411,045 | 0.00 | 3,586,653 | 0.00 | 3,586,653 | 0 | 0 |
| Total Fund 300 DEBT SERVICE FUND | 410,666 | 410,960 | 411,045 | 0.00 | 3,586,653 | 0.00 | 3,586,653 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund 300 DEBT SERVICE FUND | | | | | | | | | |
|---|------------------------------------|----------------|----------------|----------------|-------------|------------------|-------------|------------------|----------|
| Function | 5110 Long-term Debt Service | | | | | | | | |
| 610 | Redemption of Principal | 293,000 | 301,000 | 309,000 | 0.00 | 3,571,000 | 0.00 | 3,571,000 | 0 |
| 621 | REGULAR INTEREST | 117,666 | 109,960 | 102,045 | 0.00 | 15,653 | 0.00 | 15,653 | 0 |
| 600 | | 410,666 | 410,960 | 411,045 | 0.00 | 3,586,653 | 0.00 | 3,586,653 | 0 |
| Total Function 5110 Long-term Debt Service | | 410,666 | 410,960 | 411,045 | 0.00 | 3,586,653 | 0.00 | 3,586,653 | 0 |
| Major Function 5000 DEBT SERVICES | | 410,666 | 410,960 | 411,045 | 0.00 | 3,586,653 | 0.00 | 3,586,653 | 0 |
| Total Fund 300 DEBT SERVICE FUND | | 410,666 | 410,960 | 411,045 | 0.00 | 3,586,653 | 0.00 | 3,586,653 | 0 |

Sherman County School District

2020-21 Approved Budget Document



401 Capital Projects Fund (not currently used—Information only)

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|---|---------------|--------------|--------------|-------------|---------------|-------------------|---------------|--------------|----------|
| Fund 401 CAPITAL PROJECTS FUND | | | | | | | | | |
| 5205 TRANSFER FROM COUNTY SIP FUN | 50,000 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 5000 | 50,000 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| Total Fund 401 CAPITAL PROJECTS FUND | 50,000 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
| | | | | | 2021 | | | | |

| Fund 401 CAPITAL PROJECTS FUND | | | | | | | | | |
|---|--|---------------|----------|----------|-------------|----------|-------------|----------|----------|
| Function | 4150 BLDG CONSTRUCTION | | | | | | | | |
| 383 | Architect/Engineer Services | 2,500 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 300 | Buildings Acquisition | 2,500 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 520 | | 47,500 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 500 | Total Function 4150 BLDG CONSTRUCTION | 47,500 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Major Function 4000 | | 50,000 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Fund 401 CAPITAL PROJECTS FUND | | 50,000 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |

Sherman County

School District

2020-21 Approved Budget Document



702 Fiduciary Fund

**Sherman County School District
Fiscal Year 2020-21 Approved Budget**

BUDGET SUMMARIES - FIDUCIARY FUND

| Fiduciary Fund Summary | 2017-18 | | 2018-19 | | 2019-20 Adopted | | 2020-21 Budget | | From 2019-20 Adopted | |
|---|---------------|---------------|---------------|---------------|-----------------|---------------|----------------|--------------|----------------------|--------|
| | Actual | | Budget | | FTE | | Adopted | | FTE | |
| | Revenue | Local Sources | 1,179 | 1,757 | 1,200 | 600 | 600 | (600) | (600) | -50.0% |
| Total Revenues | | | | | | | | | | |
| Beginning Fund Balance | | 70,977 | 71,089 | 70,000 | 70,000 | - | - | - | - | 0.0% |
| Total Resources | | 72,156 | 72,846 | 71,200 | 70,600 | 70,600 | (600) | (600) | -0.8% | |
| Expenditures | | | | | | | | | | |
| Instruction | | - | - | - | - | - | - | - | - | |
| Enterprise & Comm. Svcs. | 1,067 | - | 8,000 | 12,000 | 4,000 | 50.0% | - | - | - | |
| Contingency | - | - | 63,200 | 58,600 | (4,600) | -7.3% | - | - | - | |
| Total Expenditures | 1,067 | - | 71,200 | 70,600 | (600) | -0.8% | - | - | - | |
| Ending Fund Balance | 71,089 | 72,846 | - | - | - | - | - | - | - | 0.0% |
| Total Requirements | 72,156 | 72,846 | 71,200 | 70,600 | (600) | -0.8% | - | - | - | |
| All Funds Expenditures by Object | | | | | | | | | | |
| Consumable Supplies & Materials | - | - | - | - | - | - | - | - | - | |
| Other Objects | 1,067 | - | 8,000 | 12,000 | 4,000 | 50.0% | - | - | - | |
| Contingency | - | - | 63,200 | 58,600 | (4,600) | -7.3% | - | - | - | |
| Total Expenditures | 1,067 | - | 71,200 | 70,600 | (600) | -0.8% | - | - | - | |
| Ending Fund Balance | 71,089 | 72,846 | - | - | - | - | - | - | - | 0.0% |
| Total Requirements | 72,156 | 72,846 | 71,200 | 70,600 | (600) | -0.8% | - | - | - | |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|---------------------------------|--------------|---------------|---------------|-------------|---------------|-------------------|---------------|--------------|----------|
| Fund 702 FIDUCIARY FUNDS | | | | | | | | | |
| 1510 Interest on Investments | 1,180 | 1,757 | 1,200 | 0.00 | 600 | 0.00 | 600 | 0 | 0 |
| 1000 | 1,180 | 1,757 | 1,200 | 0.00 | 600 | 0.00 | 600 | 0 | 0 |
| 5400 Beginning Fund Balance | 0 | 71,089 | 70,000 | 0.00 | 70,000 | 0.00 | 70,000 | 0 | 0 |
| 5000 | 0 | 71,089 | 70,000 | 0.00 | 70,000 | 0.00 | 70,000 | 0 | 0 |
| Total Fund 702 FIDUCIARY FUNDS | 1,180 | 72,847 | 71,200 | 0.00 | 70,600 | 0.00 | 70,600 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund 702 FIDUCIARY FUNDS | | | | | | | | | |
|---|--------------------------------------|--------------|----------|---------------|-------------|---------------|-------------|---------------|----------|
| Function | 3900 OTHER COMMUNITY SERVICES | | | | | | | | |
| 690 | Grant Indirect Charges | 1,067 | 0 | 8,000 | 0.00 | 12,000 | 0.00 | 12,000 | 0 |
| 600 | | 1,067 | 0 | 8,000 | 0.00 | 12,000 | 0.00 | 12,000 | 0 |
| Total Function 3900 OTHER COMMUNITY SERVICES | | 1,067 | 0 | 8,000 | 0.00 | 12,000 | 0.00 | 12,000 | 0 |
| Major Function 3000 | | 1,067 | 0 | 8,000 | 0.00 | 12,000 | 0.00 | 12,000 | 0 |
| Function 6110 Operating Contingency | | | | | | | | | |
| 810 | Planned Reserve | 0 | 0 | 63,200 | 0.00 | 58,600 | 0.00 | 58,600 | 0 |
| 800 | | 0 | 0 | 63,200 | 0.00 | 58,600 | 0.00 | 58,600 | 0 |
| Total Function 6110 Operating Contingency | | 0 | 0 | 63,200 | 0.00 | 58,600 | 0.00 | 58,600 | 0 |
| Major Function 6000 CONTINGENCIES | | 0 | 0 | 63,200 | 0.00 | 58,600 | 0.00 | 58,600 | 0 |
| Total Fund 702 FIDUCIARY FUNDS | | 1,067 | 0 | 71,200 | 0.00 | 70,600 | 0.00 | 70,600 | 0 |

Sherman County

School District

2020-21 Approved Budget Document



703 Public Library Fund

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund 703 PUBLIC LIBRARY FUND | | | | | | | | | |
|---|--|----------------|----------------|-------------|----------------|-------------|----------------|----------|----------|
| | 1920 Contributions & Donations from Private: | 180 | 116 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 1000 | 180 | 116 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 2218 SDL GRANT | 1,235 | 1,800 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 2222 SHERMAN CO. LIBRARY GRANT | 99,529 | 101,388 | 104,931 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 2224 GRANT, READY TO READ | 1,657 | 1,702 | 1,702 | 0.00 | 1,06,678 | 0.00 | 106,678 | 0 | 0 |
| 2227 SC CULTURAL TRUST GRANT | 1,500 | 0 | 0 | 0.00 | 1,702 | 0.00 | 1,702 | 0 | 0 |
| 2000 | 103,921 | 104,810 | 106,633 | 0.00 | 108,380 | 0.00 | 108,380 | 0 | 0 |
| 5400 Beginning Fund Balance | 0 | 61,150 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| 5000 | 0 | 61,150 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0 |
| Total Fund 703 PUBLIC LIBRARY FUND | 104,101 | 166,076 | 106,633 | 0.00 | 108,380 | 0.00 | 108,380 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 17/18 | ACTUALS 18/19 | ADOPTED 19/20 | FTE 19/20 | PROPOSED 2021 | PROPOSED 2021 | FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|---------------|---------------|---------------|-----------|---------------|---------------|-------------------|--------------|----------|
|--|---------------|---------------|---------------|-----------|---------------|---------------|-------------------|--------------|----------|

| Fund 703 PUBLIC LIBRARY FUND | | | | | | | | | |
|---|---|---------------|----------------|----------------|---------------|----------------|---------------|----------------|-------------|
| Function | 3340 Public Library Service | | | | | | | | |
| 112 | Classified Salaries | 55,529 | 57,569 | 65,494 | 0.00 | 66,613 | 0.00 | 66,613 | 0.00 |
| 100 | 55,529 | 57,569 | 65,494 | 0.00 | 66,613 | 0.00 | 66,613 | 0.00 | 0.00 |
| 211 | Employer Contribution, Tier I and Tier II | 9,968 | 11,189 | 15,931 | 0.00 | 16,204 | 0.00 | 16,204 | 0.00 |
| 220 | Social Security Administration | 4,191 | 4,357 | 5,012 | 0.00 | 5,096 | 0.00 | 5,096 | 0.00 |
| 231 | Workers Compensation | 193 | 195 | 1,113 | 0.00 | 1,132 | 0.00 | 1,132 | 0.00 |
| 232 | Unemployment Compensation | 55 | 57 | 65 | 0.00 | 67 | 0.00 | 67 | 0.00 |
| 290 | UNDESIGNATED | 855 | 595 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| 200 | 15,262 | 16,393 | 23,121 | 0.00 | 23,499 | 0.00 | 23,499 | 0.00 | 0.00 |
| 319 | Other Instructional, Prof & Tech Services | 2,515 | 2,893 | 2,745 | 0.00 | 2,795 | 0.00 | 2,795 | 0.00 |
| 342 | Travel, Out of District | 556 | 577 | 600 | 0.00 | 800 | 0.00 | 800 | 0.00 |
| 351 | Telephone | 1,763 | 2,035 | 2,016 | 0.00 | 2,016 | 0.00 | 2,016 | 0.00 |
| 300 | 4,834 | 5,504 | 5,361 | 0.00 | 5,611 | 0.00 | 5,611 | 0.00 | 0.00 |
| 410 | Consumable Supplies and Materials | 4,421 | 10,850 | 3,707 | 0.00 | 3,707 | 0.00 | 3,707 | 0.00 |
| 430 | Library Books | 7,656 | 8,376 | 6,500 | 0.00 | 6,500 | 0.00 | 6,500 | 0.00 |
| 440 | Periodicals | 318 | 338 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| 460 | Non-consumable Items | 1,235 | 2,289 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 470 | Computer Software | 744 | 663 | 800 | 0.00 | 800 | 0.00 | 800 | 0.00 |
| 480 | COMPUTER HARDWARE | 0 | 0 | 750 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| 400 | 14,375 | 22,516 | 12,257 | 0.00 | 12,257 | 0.00 | 12,257 | 0.00 | 0.00 |
| 640 | Dues and Fees | 368 | 269 | 400 | 0.00 | 400 | 0.00 | 400 | 0.00 |
| 600 | | 368 | 269 | 400 | 0.00 | 400 | 0.00 | 400 | 0.00 |
| Total Function 3340 Public Library Service | | 90,368 | 102,251 | 106,633 | 0.00 | 108,380 | 0.00 | 108,380 | 0.00 |
| Major Function 3000 | | 90,368 | 102,251 | 106,633 | 0.00 | 108,380 | 0.00 | 108,380 | 0.00 |
| Total Fund 703 PUBLIC LIBRARY FUND | | 90,368 | 102,251 | 106,633 | 0.00 | 108,380 | 0.00 | 108,380 | 0.00 |

Sherman County School District

2020-21 Approved Budget Document



215 ESSEER Fund

Sherman County School District
Fiscal Year 2020-21 Approved Budget

BUDGET SUMMARIES - ESSEER FUND

| | 2017-18 | | 2018-19 | | 2019-20 Adopted | | 2020-21 Budget | | From 2019-20 Adopted | |
|---|---------|--------|---------|-----|-----------------|-----|----------------|---------|----------------------|---------|
| | Actual | Actual | Budget | FTE | Adopted | FTE | Dollars | Percent | Dollars | Percent |
| ESSEER Fund Summary | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Federal Sources | | | | | | | | | | |
| Total Revenues | | | | | | | | | | |
| Beginning Fund Balance | | | | | | | | | | |
| Total Resources | | | | | | | | | | |
| Expenditures | | | | | | | | | | |
| Instruction | | | | | | | | | | |
| Support Services | | | | | | | | | | |
| Total Expenditures | | | | | | | | | | |
| Ending Fund Balance | | | | | | | | | | |
| Total Requirements | | | | | | | | | | |
| All Funds Expenditures by Object | | | | | | | | | | |
| Salaries | | | | | | | | | | |
| Related Payroll Costs | | | | | | | | | | |
| Consumable Supplies & Materials | | | | | | | | | | |
| Total Expenditures | | | | | | | | | | |
| Ending Fund Balance | | | | | | | | | | |
| Total Requirements | | | | | | | | | | |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE 2021 | APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|
|--|--------------|--------------|--------------|----------|---------------|-------------------|---------------|--------------|----------|

| Fund 215 ESSEER FUND | | | | | | | | | |
|-----------------------------|------------------------------------|----------|----------|-------------|---------------|-------------|---------------|----------|----------|
| | 4500 RESTRICTED REV. FROM FED. GOV | 0 | 0 | 0.00 | 41,297 | 0.00 | 41,297 | 0 | 0 |
| 4000 | | 0 | 0 | 0.00 | 41,297 | 0.00 | 41,297 | 0 | 0 |
| Total Fund 215 | ESSEER FUND | 0 | 0 | 0.00 | 41,297 | 0.00 | 41,297 | 0 | 0 |

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|
| | | | | | 2021 | | | |

| Fund 215 ESSEER FUND | | | | | | | | |
|---|---|----------|----------|----------|-------------|---------------|----------|----------|
| Function | 1111 Primary, K-6 | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | 0 | 0.00 | 4,462 | 0 | 0 |
| 112 | Classified Salaries | 0 | 0 | 0 | 0.00 | 2,505 | 0 | 0 |
| 100 | | 0 | 0 | 0 | 0.00 | 6,967 | 0 | 0 |
| 210 | PUBLIC EMPLOYEES RETIREMENT SYSTEM | 0 | 0 | 0 | 0.00 | 2,231 | 0 | 0 |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 0 | 0.00 | 266 | 0 | 0 |
| 220 | Social Security Administration | 0 | 0 | 0 | 0.00 | 535 | 0 | 0 |
| 200 | | 0 | 0 | 0 | 0.00 | 3,032 | 0 | 0 |
| 480 | COMPUTER HARDWARE | 0 | 0 | 0 | 0.00 | 5,000 | 0 | 0 |
| 400 | | 0 | 0 | 0 | 0.00 | 5,000 | 0 | 0 |
| Total Function 1111 Primary, K-6 | | 0 | 0 | 0 | 0.00 | 14,999 | 0 | 0 |
| Function | 1131 High School Programs | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | 0 | 0.00 | 4,463 | 0 | 0 |
| 112 | Classified Salaries | 0 | 0 | 0 | 0.00 | 2,505 | 0 | 0 |
| 100 | | 0 | 0 | 0 | 0.00 | 6,968 | 0 | 0 |
| 210 | PUBLIC EMPLOYEES RETIREMENT SYSTEM | 0 | 0 | 0 | 0.00 | 2,231 | 0 | 0 |
| 211 | Employer Contribution, Tier I and Tier II | 0 | 0 | 0 | 0.00 | 267 | 0 | 0 |
| 220 | Social Security Administration | 0 | 0 | 0 | 0.00 | 534 | 0 | 0 |
| 200 | | 0 | 0 | 0 | 0.00 | 3,032 | 0 | 0 |
| 480 | COMPUTER HARDWARE | 0 | 0 | 0 | 0.00 | 5,000 | 0 | 0 |
| 400 | | 0 | 0 | 0 | 0.00 | 5,000 | 0 | 0 |
| Total Function 1131 High School Programs | | 0 | 0 | 0 | 0.00 | 15,000 | 0 | 0 |
| Major Function 1000 INSTRUCTION | | 0 | 0 | 0 | 0.00 | 29,999 | 0 | 0 |
| Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | | | | |
| 410 | Consumable Supplies and Materials | 0 | 0 | 0 | 0.00 | 11,298 | 0 | 0 |
| 400 | | 0 | 0 | 0 | 0.00 | 11,298 | 0 | 0 |

Requirements Report

| | ACTUALS 1718 | ACTUALS 1819 | ADOPTED 1920 | FTE 1920 | PROPOSED 2021 | PROPOSED FTE APPROVED 2021 | ADOPTED 2021 | FTE 2021 |
|--|--------------|--------------|--------------|----------|---------------|----------------------------|--------------|----------|
| | | | | | 2021 | | | |

Fund 215 ESSEER FUND

| Total Function | 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES | 0 | 0 | 0 | 0.00 | 11,298 | 0.00 | 11,298 | 0 | 0 | 0 |
|----------------|--|---|---|---|------|--------|------|--------|---|---|---|
| Major Function | 2000 SUPPORT SERVICES | 0 | 0 | 0 | 0.00 | 11,298 | 0.00 | 11,298 | 0 | 0 | 0 |
| Total Fund | 215 ESSEER FUND | 0 | 0 | 0 | 0.00 | 41,297 | 0.00 | 41,297 | 0 | 0 | 0 |