

# **ASHWOOD SCHOOL DISTRICT #8**

(COUNTY OF JEFFERSON, JEFFERSON CO. SCHOOL DIST. 8)  
18624 NE Main St.  
Ashwood, Oregon 97711

## **2023-2024**

### **Proposed/Approved/ Adopted Budget**

FOR INFORMATION CONTACT: Lynnsay Jacobs at [clerk@ashwood.k12.or.us](mailto:clerk@ashwood.k12.or.us)





1. Budget Committee Meeting Agendas, Minutes and Notices
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  - b. Adopted budget calendar
4. Budget Message
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## **Budget Meeting Agenda for April 20, 2023 at 4:30 pm**

### **Ed Jackson-Board Chair: Welcome**

- Pledge
- Introductions of School Board, Staff and Budget Committee
- No Public Comment on the budget will be taken until May 4, 2023

### **Turn over to Budget Officer/Lynnsay Jacobs**

- Review of Calendar
- Budget Notices in Madras Pioneer

### **Ed Jackson: Entertains nominations for Budget Committee Chair**

- Once the election for Chair is completed, the new Chair will do the Vice Chair Election and run the rest of the meeting.

### **Budget Chair Duties for this Meeting:**

- Election of Vice Chair
- Ask to receive the Budget Message from the Budget Officer
- Turn meeting over to Budget Officer who will review:
  - Present Proposed Budget
  - Answer questions

**\*Go through the budget, making adjustments after discussion**

## First Budget Meeting Minutes

April 20, 2023

Call to order at 4:30 by School Board Chairman Ed Jackson.

Attendance was taken as follows:

Board Members: Ed Jackson, Renee Jackson, Jody Holmes,

Budget Committee Members: Kelly Hendrix, Amanda McGinnis, Jeanne Hillman,

Head Teacher Gayle Dixson and District Clerk Lynnsay Jacobs

A motion to adopt the agenda was called for: Renee Jackson made a motion to adopt the agenda as is. Jody seconded the motion. Motion Carried.

Chairman Ed Jackson called for a nomination from the budget committee for Budget Chair. Kelly Hendrix nominated Jeanne Hillman. She accepted. Vote Carried.

Budget Chair Jeanne Hillman called for nominations for vice chair. Amanda McGinnis nominated Kelly Hendrix. She accepted. Vote Carried.

The budget meeting was transferred to the Budget Officer, Lynnsay Jacobs. Lynnsay presented a PowerPoint presentation to summarize the proposed budget.

Budget committee members proceed to review proposed budget figures in detail. Discussion followed.

The budget committee moved to have an updated Proposed budget presented at the 2nd Budget Committee Meeting on May 4, 2023.

Budget Chair transfers meeting back to School Board Chair

Board Chairman Ed Jackson adjourns the meeting at 5:58 pm

## **Budget Meeting Agenda for May 4, 2023, 4:30 PM**

**Ed Jackson-Board Chair: Welcome**

**Turn over to Budget Officer/Lynnsay Jacobs**

- Update changes

**Budget Chair Duties for this Meeting:**

- Call of Public Comment on the Proposed Budget
- Call of approval of the Proposed Budget with changes

**Ashwood School District is inviting you to a scheduled Zoom meeting.**

**Topic: Ashwood School District's 2nd Budget Meeting**

**Time: May 4, 2023 04:30 PM Pacific Time (US and Canada)**

**Join Zoom Meeting**

**<https://us02web.zoom.us/j/86248544517?pwd=Nk1lL0ExYUtNOEdYTl9RbXl5cWhodz09>**

## Second Budget Meeting Minutes

May 4, 2023

Call to order at 4:30 by School Board Chairman Ed Jackson.

Attendance was taken as follows:

Board Members: Ed Jackson, Renee Jackson, Jody Holmes,

Budget Committee Members: Kelly Hendrix, Jan Ledbetter. Zoom: Amanda McGinnis.

Head Teacher Gayle Dixson and District Clerk Lynnsay Jacobs.

Member of the public: Paul May by Zoom.

A motion to adopt the agenda was called for: Renee Jackson made a motion to adopt the agenda as is. Jody seconded the motion. Motion Carried.

Chairman Ed Jackson transferred the budget meeting to the Budget Officer, Lynnsay Jacobs.

Lynnsay presented a PowerPoint presentation to summarize the changes made to the proposed budget at the First Budget Meeting. Also included in the presentation was an explanation of the vehicle depreciation account to track fund balance for vehicle replacement.

Budget committee members proceed to review corrected proposed budget figures in detail.

Discussion followed.

A motion was made by Kelly Hendrix to approve the Proposed Budget as corrected and present it to the School Board for Adoption. Jan Ledbetter seconded the motion. Motion Carried.

Budget Officer transfers meeting back to School Board Chair

Board Chairman Ed Jackson adjourns the meeting at 4:58 pm

# Pamplin MediaGroup

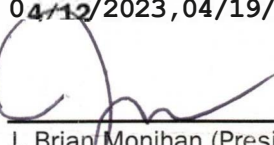
6605 SE Lake Road, Portland, OR 97222  
PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, ss  
I, J. Brian Monihan, being first duly sworn,  
depose and say that I am the President of  
the **Madras Pioneer**, a newspaper of gener-  
al circulation, published in Jefferson Coun-  
ty, Oregon, as defined by ORS 193.010 and  
193.020, that

**Owner: Ashwood School District**  
**Description: Notice of Budget Committee**  
**Meeting Form OR-ED-NBC**  
**Ad#: 284526**

A copy of which is hereto annexed, was  
published in the entire issue of said  
newspaper for 2 week(s) in the  
following issue(s):  
**04/12/2023, 04/19/2023**

  
J. Brian Monihan (President)

Subscribed and sworn to before me this  
04/19/2023.

  
NOTARY PUBLIC FOR OREGON

**Notice of Budget Committee Meeting**  
Oregon Department of Revenue

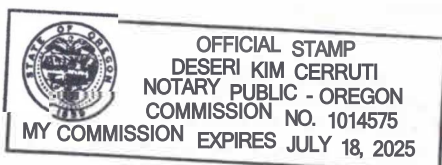
I, J. Brian Monihan, being first duly sworn, depose and say that I am the President of the Ashwood School District (District name), Ashwood Elementary School (Location), Jefferson (County), State of Oregon, will be held at Ashwood Elementary School (Location) on April 20, 2023 (Date) at 4:30 (Time). The meeting will take place on April 20, 2023 (Date) at 4:30 (Time). The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place. An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on May 4, 2023 (Date) at 4:30 (Time) held at Ashwood Elementary School (Location). A copy of the budget document may be inspected or obtained on or after May 4, 2023 (Date) at 4:30 (Time) held at Ashwood Elementary School (Location). A copy of the budget document may be inspected or obtained on or after May 4, 2023 (Date) at 4:30 (Time) held at Ashwood Elementary School (Location). The meeting for public comment will be on May 4, 2023 (Date) at 4:30 (Time) held at Ashwood Elementary School (Location). The meeting for public comment will be on May 4, 2023 (Date) at 4:30 (Time) held at Ashwood Elementary School (Location).

at Ashwood District Office (Location) between the 04:30 and 05:00 on May 4, 2023 (Date) at 4:30 (Time) held at Ashwood Elementary School (Location).

150-504-057 (Rev. 11-05-21)  
M. High April 19, 2023

Acct #: 136960

**Attn:**  
ASHWOOD SCHOOL DISTRICT  
18624 NE MAIN ST  
ASHWOOD, OR 97711



## NOTICE OF BUDGET HEARING

Oregon Department of Revenue

A public meeting of the \_\_\_\_\_ will be held on \_\_\_\_\_ at \_\_\_\_\_ ☐ a.m. at  
(Governing body) (Date) ☐ p.m.

\_\_\_\_\_, Oregon. The purpose of this meeting is to discuss the  
(Location)

budget for the fiscal year beginning July 1, 20\_\_\_\_ as approved by the \_\_\_\_\_ Budget Committee.  
(District name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at \_\_\_\_\_  
(Street address)

\_\_\_\_\_ between the hours of \_\_\_\_\_ a.m., and \_\_\_\_\_ p.m., or online at \_\_\_\_\_.

This budget is for an ☐ annual; ☐ biennial budget period. This budget was prepared on a basis of accounting that is: ☐ the same as;

☐ different than the preceding year. If different, the major changes and their effect on the budget are:

\_\_\_\_\_  
\_\_\_\_\_

|         |                  |        |
|---------|------------------|--------|
| Contact | Telephone number | E-mail |
|---------|------------------|--------|

## FINANCIAL SUMMARY—RESOURCES

| TOTAL OF ALL FUNDS  | Actual Budget<br>20____–20____ | Adopted Budget<br>This Year: 20____–20____ | Approved Budget<br>Next Year: 20____–20____ |
|---|--------------------------------|--|---|
| 1. Beginning Fund Balance .....                                     |                                |  |   |
| 2. Current Year Property Taxes, other than Local Option Taxes ..... |                                |  |   |
| 3. Current Year Local Option Property Taxes .....                   |                                |  |   |
| 4. Other Revenue from Local Sources .....                           |                                |  |   |
| 5. Revenue from Intermediate Sources .....                          |                                |  |   |
| 6. Revenue from State Sources.....                                  |                                |  |   |
| 7. Revenue from Federal Sources .....                               |                                |  |   |
| 8. Interfund Transfers.....   |                                |  |   |
| 9. All Other Budget Resources .....                                 |                                |  |   |
| 10. Total Resources .....   |                                |  |   |

## FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

|  |  |  |  |
|--|--|--|--|
| 11. Salaries .....   |  |  |  |
| 12. Other Associated Payroll Costs.....                            |  |  |  |
| 13. Purchased Services.....  |  |  |  |
| 14. Supplies & Materials .....                                     |  |  |  |
| 15. Capital Outlay .....   |  |  |  |
| 16. Other Objects (except debt service & interfund transfers)..... |  |  |  |
| 17. Debt Service* .....  |  |  |  |
| 18. Interfund Transfers* .....                                     |  |  |  |
| 19. Operating Contingency.....                                     |  |  |  |
| 20. Unappropriated Ending Fund Balance & Reserves .....            |  |  |  |
| 21. Total Requirements.....  |  |  |  |

## FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

| Function              |  |  |  |
|-----------------------|--|--|--|
| FTE for Function      |  |  |  |
| 1000 Instruction      |  |  |  |
| FTE                   |  |  |  |
| 2000 Support Services |  |  |  |
| FTE                   |  |  |  |





# Pamplin MediaGroup

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PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, ss I, Charlotte Allsop, being first duly sworn, depose and say that I am the Accounting Manager of the **Madras Pioneer**, a newspaper of general circulation, published in Jefferson County, Oregon, as defined by ORS 193.010 and 193.020, that

**Ashwood School District**  
**Notice of Budget Hearing Form OR-ED-1**  
**Ad#: 291876**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**06/07/2023**

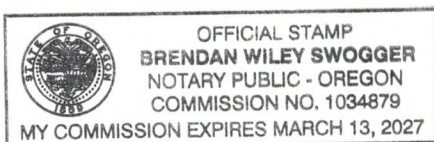
Charlotte Allsop  
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
06/07/2023.

[Signature]  
NOTARY PUBLIC FOR OREGON

Acct #: 136960

**Attn:**  
ASHWOOD SCHOOL DISTRICT  
18624 NE MAIN ST  
ASHWOOD, OR 97711



| FORM OR-ED-1   |  | NOTICE OF BUDGET HEARING |                                    | Oregon Department of Revenue        |   |
|--|--|--------------------------|------------------------------------|-------------------------------------|---|
| A public meeting of the  | ASHWOOD SCHOOL BOARD   | will be held on          | JUNE 14, 2023                      | at                                  | 5:00  |
|  | (governing body)   |                          | (Date)                             |                                     | <input type="checkbox"/> a.m. at <input checked="" type="checkbox"/> p.m. |
|  | ASHWOOD ELEMENTARY SCHOOL, ASHWOOD   |                          |                                    |                                     |   |
|  | (Location)   |                          |                                    |                                     |   |
|  | The purpose of this meeting is to discuss the  |                          |                                    |                                     |   |
|  | budget for the fiscal year beginning July 1, 2023 as approved by the ASHWOOD SCHOOL DISTRICT Budget Committee. |                          |                                    |                                     |   |
|  | A summary of the budget is presented below. A copy of the budget may be inspected or obtained at               |                          |                                    |                                     |   |
|  | ASHWOOD, OR  | between the hours of     | 10                                 | a.m., and                           | 2   |
|  |  |                          |                                    | p.m., or online at                  | clerk@ashwood.k12.or.us   |
|  |  |                          |                                    |                                     | 18624 NE MAIN   |
|  |  |                          |                                    |                                     | (Street address)  |
| This budget is for an <input checked="" type="checkbox"/> annual; <input type="checkbox"/> biennial budget period. This budget was prepared on a basis of accounting that is: <input checked="" type="checkbox"/> the same as; <input type="checkbox"/> different than the preceding year. If different, the major changes and their effect on the budget are: |  |                          |                                    |                                     |   |
| Contact  | Telephone number   | E-mail                   |                                    |                                     |   |
| Lynnsay Jacobs, District Clerk   | 541-777-1118   | clerk@ashwood.k12.or.us  |                                    |                                     |   |
| FINANCIAL SUMMARY - RESOURCES  |  |                          |                                    |                                     |   |
| TOTAL OF ALL FUNDS   |  | Actual Budget 2021-2022  | Adopted Budget This Year 2022-2023 | Approved Budget Next Year 2023-2024 |   |
| 1. Beginning Fund Balance  |  | 589,315                  | 580,000                            | 595,000                             |   |
| 2. Current Year Property Taxes, other than Local Option Taxes  |  | 0                        | 0                                  | 0                                   |   |
| 3. Current Year Local Option Property Taxes  |  | 0                        | 0                                  | 0                                   |   |
| 4. Other Revenue from Local Sources  |  | 590                      | 2,000                              | 850                                 |   |
| 5. Revenue from Intermediate Sources   |  | 947                      | 1,317                              | 1,465                               |   |
|  |  |                          |                                    |                                     |   |

## Core Values and Goals

Goal 1 Ashwood School District will improve students' educational, physical, and mental well-being in our community.

We put kids first: All of Ashwood School District's decisions fundamentally address the questions: Will this decision be best for the children we serve; Will it increase access and lower barriers to the success of all our students?

Goal 2 Ashwood School District will recruit, support, and retain an outstanding, engaged, professional, and diverse workforce to provide excellent services.

We take care of each other: At Ashwood School we put relationships at the center of all we do. We are caring, supportive, and model professional learning to continually improve as an organization and as individuals. We believe that collaboration is central to all the work we do and investing in those relationships is critical to improving the outcomes for those we serve.

Goal 3 We are innovative and responsive to the need of those we serve: At Ashwood School we listen to and meet the needs of our community. We efficiently and effectively respond to data. We are nimble and embrace innovation through flexibility, idea testing, risk-taking and empowering those closest to the work.

## Budget Development Process

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles (**GAAP**), except that capital outlay expenditures, including items below the District's capitalization level, are budgeted by function in the governmental fund types.

The District begins its budgeting process by appointing Budget Committee members in early fall. Budget recommendations are developed by management through the spring, with the Budget Committee meeting and approving the budget document spring. Public notices of the budget hearing are generally published in April, and the hearing is held in May. The budget is adopted, appropriations are made and the tax levy is declared no later than June 30. Expenditure budgets are appropriated at the major function level (instruction, support services, debt service, contingency, and transfers) for each major funding group. Expenditure appropriations may not legally be over expended, except in the case of grant receipts, which could not be reasonably estimated at the time, the budget was adopted.



### Budget Committee Members of the Public

Position 1: Amanda McGinnis

Position 2: Kelly Hendrix

Position 3: Jan Ledbetter

### Budget Committee Members of the School Board

Chair: Ed Jackson

Vice Chair: Jody Holmes

Board Member: Renee Jackson

Board Member: Taasha Cooper

Board Member: Ken Ledbetter, Sr.

## BUDGET CALENDER 2023

1. Appoint budget officer and budget committee.....**March 2023**
2. Prepare proposed Budget.....**Mar/Apr, 2023**
3. Publish 1st Notice of the First Meeting of the Budget Committee.....**April 5 , 2023**
4. Publish 2nd Notice of the First Meeting of the Budget Committee..... **April 19, 2023**
5. Budget Committee Meeting.....**April 20, 2023**
6. 2<sup>nd</sup> budget committee meeting.....**May 4, 2023**
7. Publish notice of budget hearing.....**May 5, 2023**
8. Regular Board Meeting.....**June 14, 2023**
  - a. Public hearing on the FY 23/24 budget (ORS 294.453)
  - b. Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.
9. Submit tax certification form, resolutions and Budget Document to the Jefferson County Assessor/clerk.....**July 14, 2022**
10. Submission of the electronic budgeted revenues and expenditures to the Oregon Department of Education.....**August 11, 2022**



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## BUDGET MESSAGE 2023-2024

The Ashwood School Board and staff have worked diligently throughout the 2022-2023 school year to maintain compliance with the ever-changing requirements from both the Oregon Department of Education and the Federal Department of Education. Board members have transcended many challenges and continue to lead the District in a positive direction.

We are pleased to present the Proposed 2023-2024 Budget for Ashwood School District. This document represents the hard work and dedication of your Head Teacher and support staff who have worked closely with the community and School Board to prepare a budget appropriate for our small school.

Ashwood School District No. 8 is responsible for the education of students from kindergarten through grade eight and for furnishing transportation (either by bus, van, or contracted service) for students whose residence is located one or more miles from the Ashwood School or its designated bus routes. As proposed, the 2023-2024 budget will fulfill this responsibility by providing for the operation of an elementary school in Ashwood and for the tuition and transportation of the upper grades to Culver School District.

The Ashwood School District continues to use its ESSER relief funds to offer our students support in mental, physical, and technological areas. The District has also received a Education Staff Retention and Recruitment Grant. This provided stability for existing staff and helped offer incentives to new staff.

Plans are fully underway to add District Housing for a new Head Teacher and are reflected in the Capital Outlay portion of the budget.

The students of the District are still benefiting immeasurably from the school being open during the continued COVID-19 pandemic. Using grant funding to aid in the additional costs, program grants supplying state of the art computers, programming, library materials, music, instrument instruction, and facility upgrades, as well as field trips when possible has enriched our education program.

The estimate of Revenues and Expenditures, as submitted in this Proposed Budget, are based on figures available at this time and are subject to change. Significant consideration has been given to the changing of grant revenues from year to year.

We welcome public comment, suggested needs and goals from the Board in hopes of finalizing a budget document that will satisfy the patrons of Ashwood School District No. 8.

Respectfully submitted,

*Lynnsay Jacobs*

Lynnsay Jacobs  
District Clerk  
Ashwood School District #8



# Budgetary Basis of Accounting

The Ashwood School District qualifies as a primary government since it has a separate elected governing body, is a legally separate entity, and is fiscally independent.

Financial statements are prepared in conformity with the accounting principles generally accepted in the United States of America (GAAP) as applied to government unites. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.



# Board Policy

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## *District Budget*

The budget committee shall prepare, and the Board shall adopt, a budget for operational and administrative expenses of the District.

The budget will serve as the financial plan of operation for the Ashwood School and will include estimates of expenditures for a given period and purpose, and the proposed means of financing the estimated expenditures. The District may provide that the budget and budget documents be prepared on an annual or biennial basis.

The District budget will be prepared in compliance with federal and state laws and regulations and locally adopted procedures. The District Clerk will be designated as budget officer and he/she or designee will prepare the budget document.

The Board will serve as the District's budget committee along with three members of the community.

In appointing members, the Board will consider equitable representation of the community. Considerations shall include general location and size.

The term of appointment of a budget committee in the District that prepares an annual budget shall be two years.

As budget officer the District Clerk shall perform, or cause to have performed, the following:

1. Presentation of a budget calendar;
2. Preparation of the proposed budget;
3. Presentation of the budget to the budget committee;
4. Preparation and submission of all resolutions for Board action as necessary to adopt the budget; to make the appropriations; to determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year; and to itemize and categorize the ad valorem property tax amount or rate as provided in Oregon Revised Statute (ORS) 310.060; -
5. Preparation and filing of all necessary legal notices and reports required by the Local Budget Law.

The fiscal year will extend from July 1 to June 30 inclusive.



The Board will adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget.

Legal Reference(s):

ORS 294.305 to 294.565

ORS 328.542 to 328.745

ORS 334.240

OAR 581-024-0206(3)(d)

OAR 581-024-0260

OAR 581-024-0262

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### *Fund Balance*

The Board recognizes its responsibility to establish a fund balance in an amount sufficient to:

1. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
2. Meet the uncertainties of state and federal funding;
3. Protect the Ashwood School District from unnecessary borrowing in order to meet cash-flow needs;
4. Help ensure a credit rating that would qualify the District for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of District facilities.

Consequently, the Board directs the District Clerk to propose the annual budget with a minimum of 15% of total General Fund revenue as unappropriated ending fund balance.

In determining the unappropriated ending fund balance to approve, the Board will consider a variety of factors including the predictability and volatility of its revenues and expenditures; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds; liquidity; and designations. Such factors will be reviewed annually during the budget planning process.

Legal Reference(s):

ORS 294.311(18)

ORS 294.398

ORS 334.125(7)

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## *Budget Committee*

The District budget committee will consist of the five members of the Board and three members of the public. Terms of the appointed members of a budget committee in the District that prepares an annual budget will be two years. The Board will establish appropriate timelines and procedures for nomination and appointment of budget committee members.

A majority of the constituted committee is required for passing an action item. Majority for a 8-member budget committee is 5. Therefore, if only 5 members are present, a unanimous vote is needed for passing an action item.

### **Presiding Officer and Orientation of Budget Committee**

- I. Organization: The budget committee will hold its first regular organizational meeting on a day set by the Board. A presiding officer shall be elected from among its members at this meeting. Such meeting may be prior to or on the date the budget message and document are presented.
2. Background Information: Budget committee members will be provided with data for the ensuing year, such as the Board's educational plan, and other pertinent material bearing on the preparation of a budget.

### **Meetings of the Budget Committee**

The budget committee shall hold one or more meetings to receive the budget message, the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public. Minutes shall be taken, made available and retained in accordance with the Public Meetings Law.

### **Function of the Budget Committee**

It is the function of the budget committee to prepare budget estimates for the District's own expenses and for its operational and administrative as previously determined by the Board. No new program should be considered for the budget estimate that has not previously been submitted to the Board and approved as a part of the educational plan. The budget committee will determine levels of spending but will not determine programs.

## Final Action

The budget committee will approve an estimated budget document for submission to the Board.

Legal Reference(s):

ORS 174.130

ORS 192.610 to 192.710

ORS 294.305 to 294.565

ORS 334.240

OAR 581-024-0262

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## *Budget Transfer Authority*

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be authorized when completed by the official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose, and the amount of the transfer.

Legal Reference(s):

ORS 294.463

## Fund Types

The Oregon Department of Education adopts a chart of accounts used by school districts and education service districts in Oregon to clarify revenues and expenditures and allow for valid comparisons of revenue and expenditures across all Oregon schools and districts. Oregon's chart of accounts is defined in the Program Budgeting and Accounting Manual (PBAM), which is produced by the School Finance Department and reviewed with assistance of Oregon School Business Officials. A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to users of financial information while conforming to Generally Accepted Accounting Principles (**GAAP**), a minimum standard and guideline for financial accounting and reporting.

Governmental accounting systems are organized and operated on a fund basis. A fund is a fiscal accounting entity with self-balancing accounts set aside to carry out a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure.

The District reports the following major governmental funds:

- General Fund
- Special Revenue Fund
- Debt Service Fund

| <b>FUND</b>          | <b>CLASSIFICATION</b> | <b>FUND</b> | <b>COMPONENTS</b>   |
|----------------------|-----------------------|-------------|---|
| General Fund         |                       |             | Accounts for all financial resources of the district except those required to be accounted for in another fund.   |
| Special Revenue Fund |                       |             | Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. |
| Debt Service Fund    |                       |             | Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.  |

## Resources

Resources or revenues collected by the ESD are first classified by fund and then by source:

| <b>SOURCE</b> |                                   | <b>SOURCE DESCRIPTION</b>  |
|---------------|-----------------------------------|--|
| <b>1000</b>   | Revenue from Local Sources        | Revenues from Local Sources include taxes levied by the District, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service revenues, extracurricular activity revenue, and other similar sources. |
| <b>2000</b>   | Revenue from Intermediate Sources | Revenue received as grants by the District and revenue received from city and county income taxes are categorized here.  |
| <b>3000</b>   | Revenue from State Sources        | State School Fund revenues are recorded here as well as all other restricted and unrestricted grants- in-aid received from state funds.  |
| <b>4000</b>   | Revenue from Federal Sources      | All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.  |
| <b>5000</b>   | Other Sources                     | Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.  |

## Requirements

### Function

Function describes the type of activity that is carried out.

| FUNCTION    | TYPE                                    | FUNCTION DESCRIPTION   |
|-------------|---|--|
| <b>1000</b> | Instruction                             | 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.                     |
| <b>2000</b> | Support Services                        | Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.   |
| <b>3000</b> | 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 costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.           |
| <b>4000</b> | Facilities Acquisition and Construction | Activities concerned with the acquisition of land and buildings; 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.  |
| <b>5000</b> | Other Uses                              | Activities included in this category are servicing the debt of a District, conduit-type transfers from one fund to another fund and apportionment of funds by Education Service District (ESD).  |
| <b>6000</b> | Contingency                             | Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.   |
| <b>7000</b> | 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. |

# Objects

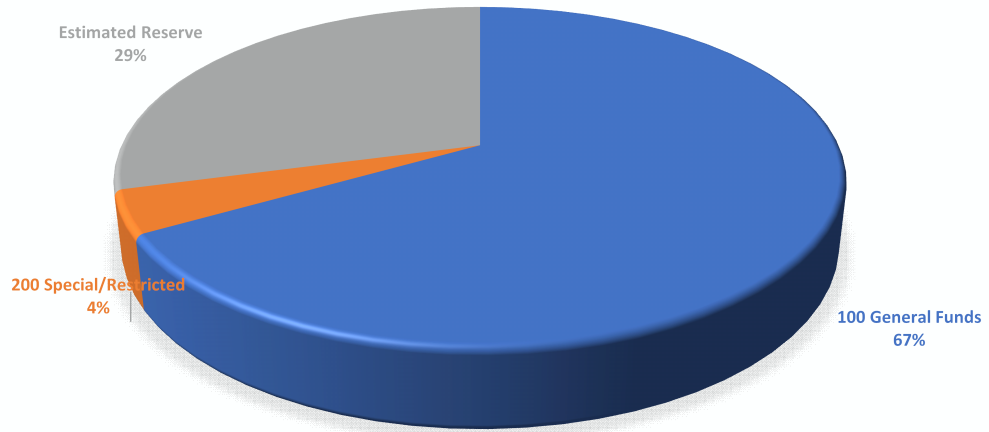
With each function, the estimates of line-item expenditures are detailed by object. An object is the service or commodity purchased.

| OBJECT | TYPE                     | OBJECT DESCRIPTION   |
|--------|--------------------------|--|
| 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 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 or 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. Examples include: architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.  |
| 400    | Supplies and Materials   | Amounts paid for material items of an expendable nature have a useful life of one year or less, or that have a value of less than \$5,000.   |
| 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 buildings; initial equipment; 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, and the payment of dues and fees.  |
| 700    | Transfers                | This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).   |
| 800    | Other Uses               | These are amounts set aside for contingency and reserve for next year.   |

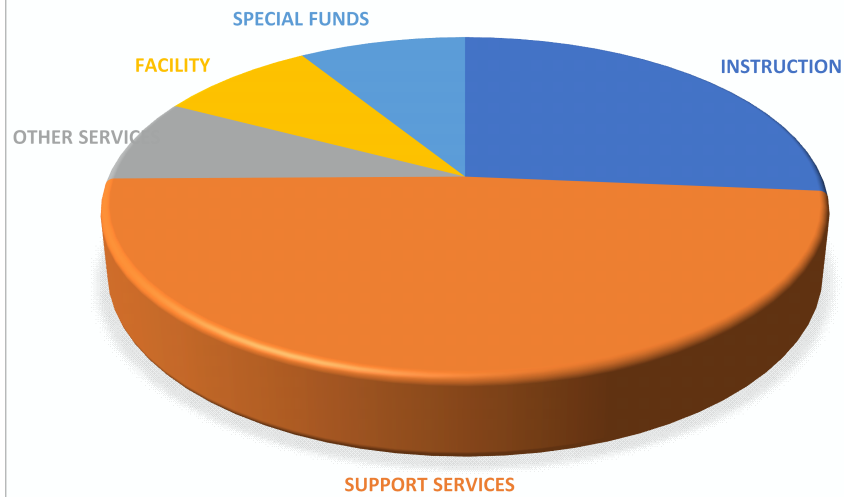
**Ashwood School District Budget 2023-2024**  
**PROPOSED BUDGET OVERVIEW SUMMARY**

| REVENUE   | Actual 20.21         | Actual 21.22           | Adopted 22.23  | Actual 22.23 YTD     |  | Proposed 23.24         | Approved 23.24         |
|---|----------------------|------------------------|--|----------------------|--|------------------------|------------------------|
| 100 General Funds                                   | \$ 715,549.32        | \$ 1,010,482.41        | \$ 980,365.40  | \$ 847,172.28        |  | \$ 1,012,840.18        | \$ 1,012,840.18        |
| 200 Special/Restricted                              | \$ 115,763.61        | \$ 184,312.76          | \$ 67,982.00   | \$ 76,821.30         |  | \$ 62,251.15           | \$ 62,251.15           |
| <b>TOTAL REVENUE</b>                                | <b>\$ 831,312.93</b> | <b>\$ 1,194,795.17</b> | <b>\$ 1,048,347.40</b>   | <b>\$ 923,993.58</b> |  | <b>\$ 1,075,091.33</b> | <b>\$ 1,075,091.33</b> |
|   |                      |                        | Decrease in Revenue directly related to depletion of ESSER funds |                      |  |                        |                        |
| INSTRUCTION   | \$ 147,385.71        | \$ 146,716.36          | \$ 222,090.00  | \$ 117,164.06        |  | \$ 166,747.60          | \$ 188,342.00          |
| SUPPORT SERVICES                                    | \$ 160,355.18        | \$ 147,861.55          | \$ 318,100.00  | \$ 127,298.75        |  | \$ 306,447.48          | \$ 297,183.48          |
| OTHER SERVICES                                      | \$ 25,000.00         | \$ -                   | \$ 50,000.00   | \$ -                 |  | \$ 50,000.00           | \$ 50,000.00           |
| FACILITY  | \$ -                 | \$ -                   | \$ 275,000.00  | \$ 196,735.00        |  | \$ 53,265.00           | \$ 53,265.00           |
| SPECIAL FUNDS                                       | \$ 29,205.38         | \$ 185,847.77          | \$ 86,579.19   | \$ 52,906.91         |  | \$ 56,000.00           | \$ 56,000.00           |
| <b>TOTAL EXPENDITURES</b>                           | <b>\$ 376,710.95</b> | <b>\$ 480,425.68</b>   | <b>\$ 951,769.19</b>   | <b>\$ 494,104.72</b> |  | <b>\$ 632,460.08</b>   | <b>\$ 644,790.48</b>   |
| Estimated Reserve                                   | \$ 454,601.98        | \$ 714,369.49          | \$ 96,578.21   | \$ 429,888.86        |  | \$ 442,631.26          | \$ 430,300.86          |
| Reserve should be greater than 15% of Total Revenue |                      |                        |  |                      |  |                        | 40%                    |
| Total Expenditures + Estimated Reserve              | \$ 1,075,091.33      | \$ 1,194,795.17        | \$ 1,048,347.40  | \$ 923,993.58        |  | \$ 1,075,091.33        | \$ 1,075,091.33        |
| Total Revenue =                                     | \$ 831,312.93        | \$ 1,194,795.17        | \$ 1,048,347.40  | \$ 923,993.58        |  | \$ 1,075,091.33        | \$ 1,075,091.33        |
|   |                      |                        |  |                      |  |                        |                        |
| Expenses historically 12% under budget              |                      |                        | \$ 849,793.92  | \$ 441,164.93        |  | \$ 564,696.50          | \$ 575,705.78          |
| Next Years Estimated Beg. Balance                   | \$ 553,546.00        | \$ 580,000.00          | \$ 198,553.48  | \$ 482,828.65        |  | \$ 510,394.83          | \$ 499,385.55          |

### REVENUE AT A GLANCE



### EXPENDITURES AT A GLANCE





**ASHWOOD SCHOOL DISTRICT #8**  
**Budget 2023-2024 Revenue**

|    | A                     | B  | I                   | J                   | M                   | N                 | O                   | P                   | Q                   |
|----|-----------------------|--|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| 1  |                       |  |                     |                     |                     |                   |                     |                     |                     |
| 2  | <b>NUMBER</b>         | <b>DESCRIPTION</b>                                   | <b>ADOPTED</b>      | <b>AUCTUAL</b>      | <b>ADOPTED</b>      | <b>AUCTUAL</b>    | <b>PROPOSED</b>     | <b>APPROVED</b>     | <b>ADOPTED</b>      |
| 3  |                       |  | <b>2021-2022</b>    | <b>2021-2022</b>    | <b>2022-2023</b>    | <b>2022-2023</b>  | <b>2023-2024</b>    | <b>2023-2024</b>    | <b>2023-2024</b>    |
| 4  | <b>GENERAL FUND</b>   |  |                     |                     |                     | <b>YTD</b>        |                     |                     |                     |
| 5  | 100/1510              | Interest on Investments                              | 4,000.00            | 3,585.96            | 5,000.00            | 7,547.18          | 8,000.00            | 8,000.00            | 8,000.00            |
| 6  | 100/1920              | Contributions from Private Source (Rebates/Divdends) |                     | 1,662.02            | 0.00                | 1,203.17          | 1,800.00            | 1,800.00            | 1,800.00            |
| 7  | 100/2101              | County School Fund (ADM share)                       | 300.00              | 590.30              | 2,000.00            |                   | 650.00              | 650.00              | 650.00              |
| 8  | 100/3101              | State School Fund (SSF)                              | 383,765.00          | 346,185.40          | 352,048.40          | 232,248.00        | 359,897.00          | 359,897.00          | 359,897.00          |
| 9  | 100/3103              | Common School Fund                                   | 1,418.06            | 947.11              | 1,317.00            | 1,363.28          | 1,464.92            | 1,464.92            | 1,464.92            |
| 10 | 100/3222              | State School Fund (SSF) Transportation               |                     | 36,901.80           | 40,000.00           |                   |                     |                     |                     |
| 11 | 100/5400              | Beginning Fund Balance                               | 553,546.00          | 589,314.84          | 580,000.00          | 562,834.73        | 595,000.00          | 595,000.00          | 595,000.00          |
| 12 | 101/3222              | Transportation Replacement Fund                      |                     | 31,294.98           |                     | 41,975.92         | 46,028.26           | 46,028.26           | 46,028.26           |
| 13 | <b>TOTAL FUND 100</b> |  | <b>943,029.06</b>   | <b>1,010,482.41</b> | <b>980,365.40</b>   | <b>847,172.28</b> | <b>1,012,840.18</b> | <b>1,012,840.18</b> | <b>1,012,840.18</b> |
| 14 | <b>SPECIAL FUNDS</b>  |  |                     |                     |                     |                   |                     |                     |                     |
| 15 | 200/1220              | IDEA Grant   | 4,000.00            | 0.00                | 4,000.00            | 0.00              | 0.00                | 0.00                | 0                   |
| 16 | 200/3200              | CDL Grant  |                     | 65,118.61           |                     |                   |                     |                     |                     |
| 17 | 200/3299              | Restricted Grants (TAP)                              | -                   | 0.00                |                     |                   |                     |                     |                     |
| 18 | 200/3299              | Media Grant (expended at close of 21.22)             | 2,464.00            | 2,464.00            |                     |                   |                     |                     |                     |
| 19 | 202/4300              | Restricted Rev Direct from Fed (REAP)                | 21,320.00           | 19,433.10           | 21,682.00           | 23,121.00         | 20,500.00           | 20,500.00           | 20,500.00           |
| 20 | 231/4500              | Prior Year Restricted Rev Direct from Fed (ESSER I)  | 10,000.00           | 7,869.05            |                     | 1,736.46          |                     |                     |                     |
| 21 | 232/4500              | ESSER II GRANT                                       | 40,000.00           | 33,500.00           | 6,500.00            | 3,250.00          | 3,250.00            | 3,250.00            | 3,250.00            |
| 22 | 233/4500              | ESSER III GRANT                                      | 90,000.00           | 38,000.00           | 28,000.00           | 31,000.00         | 21,000.00           | 21,000.00           | 21,000.00           |
| 23 | 234/4500              | Restricted Rev (Library Grant)                       |                     |                     |                     |                   | 10,000.00           | 10,000.00           | 10,000.00           |
| 24 | 251/3299              | Student Investment Account                           | -                   | 10,584.00           |                     |                   |                     |                     |                     |
| 25 | 260/3299              | Educational Staff Retention Recruitment Grant        |                     |                     |                     | 10,215.46         |                     |                     |                     |
| 26 | 281/5400              | Scholarship Beginning Fund Balance                   |                     | 7,344.00            | 7,800.00            | 7,498.38          | 7,501.15            | 7,501.15            | 7,501.15            |
| 27 | <b>TOTAL FUND 200</b> |  | <b>167,784.00</b>   | <b>184,312.76</b>   | <b>67,982.00</b>    | <b>76,821.30</b>  | <b>62,251.15</b>    | <b>62,251.15</b>    | <b>62,251.15</b>    |
| 28 |                       |  |                     |                     |                     |                   |                     |                     |                     |
| 29 | <b>GRAND TOTAL</b>    |  | <b>1,110,813.06</b> | <b>1,194,795.17</b> | <b>1,048,347.40</b> | <b>923,993.58</b> | <b>1,075,091.33</b> | <b>1,075,091.33</b> | <b>1,075,091.33</b> |



ASHWOOD SCHOOL DISTRICT #8  
INSTRUCTION EXPENDITURES

|    | A                        | B   | I                 | J                 | M                 | N                 | O                 | P                 | Q                 |
|----|--------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1  |                          |   |                   |                   |                   |                   |                   |                   |                   |
| 2  | <b>ACCOUNT</b>           | <b>DESCRIPTION</b>                                | <b>2021-2022</b>  | <b>2021-2022</b>  | <b>ADOPTED</b>    | <b>Actual</b>     | <b>PROPOSED</b>   | <b>APPROVED</b>   | <b>ADOPTED</b>    |
| 3  | <b>NUMBER</b>            | <b>FUND 100</b>                                   | <b>ADOPTED</b>    | <b>Actual</b>     | <b>2022-2023</b>  | <b>2022-2023</b>  | <b>2023-2024</b>  | <b>2023-2024</b>  | <b>2023-2024</b>  |
| 4  |                          | <b>1000 INSTRUCTION</b>                           |                   |                   |                   | <b>YTD</b>        |                   |                   |                   |
| 5  | 100/1111/111             | Salaries/Teacher                                  | 60,000.00         | 52,483.54         | 73000.00          | 54,000.00         | 54,000.00         | 60,000.00         | 60,000.00         |
| 6  | 100/1111/140(130)        | Mileage reimbursment - Teacher out of District    |                   | 6,425.03          | 4500.00           | -                 |                   |                   |                   |
| 9  | 100/1111/210             | PERS based upon \$60,000                          | 24,000.00         | 14,278.73         | 24090.00          | 9,472.20          | 10,000.00         | 24,000.00         | 24,000.00         |
| 10 | 100/1111/220             | Social Security/medicare                          | 6,000.00          | 6,978.26          | 6,000.00          | 3,314.47          | 4,200.00          | 6,000.00          | 6,000.00          |
| 11 | 100/1111/231             | WBF Assesment                                     | 700.00            | 27.58             | 500.00            | 10.50             | 118.80            | 132.00            | 132.00            |
| 12 | 100/1111/232             | Unemployment/FUTA & SUTA                          | 2,000.00          | 64.21             | 3,500.00          | -                 | 100.00            | 250.00            | 250.00            |
| 13 | 100/1111/233             | SAIF workers comp                                 |                   |                   |                   | 121.02            | 140.00            | 160.00            | 160.00            |
| 14 | 100/1111/234             | OR FMLA-Employer Paid                             |                   |                   |                   | -                 | 388.80            | 0.00              | 0.00              |
| 15 | 100/1111/240             | Contractual Employee Benefits/Insurance           | 37,000.00         | 22,463.71         | 37,000.00         | 9,000.00          | 10,000.00         | 10,000.00         | 10,000.00         |
| 16 | 100/1111/112             | Classified Salaries EA-Aid/ 2021 fy paid from SIA |                   | 2,054.53          | 6,000.00          | -                 | 3,500.00          | 3,500.00          | 3,500.00          |
| 17 | 100/1111/230             | Ed Assistant (EA) Payroll expenses                |                   | 127.19            | 1,000.00          | -                 | 1,000.00          | 1,000.00          | 1,000.00          |
| 18 | 100/1111/121             | Substitute Licensed                               | 4,000.00          | 4,352.00          | 5,000.00          | 480.00            | 3,500.00          | 3,500.00          | 3,500.00          |
| 19 | 100/1111/310             | Instructional/Proffesional/Technical Services     | -                 | 5,979.00          | 0.00              | 3,555.50          | 4,000.00          | 4,000.00          | 4,000.00          |
| 20 | 100/1111/410             | Supplies  | 6,000.00          | 8,361.91          | 4,000.00          | 2,439.00          | 10,000.00         | 10,000.00         | 10,000.00         |
| 21 | 100/1111/420             | Text Books/elementary                             | 6,000.00          | 7,860.02          | 4,000.00          | 2,855.00          | 10,000.00         | 10,000.00         | 10,000.00         |
| 22 | 100/1111/470             | Computer Software                                 | 5,000.00          | 3,217.98          | 3,000.00          | 2,670.00          | 3,000.00          | 3,000.00          | 3,000.00          |
| 23 | 100/1111/480             | Computer Hardware                                 | 5,000.00          | -                 | 3,000.00          |                   | 1,500.00          | 1,500.00          | 1,500.00          |
| 24 | 100/1111/340             | Travel, Student Out of District (Field Trips)     | 7,000.00          | -                 | 3,000.00          | -                 | 3,000.00          | 3,000.00          | 3,000.00          |
| 25 | 100/1111/310/320         | Elementary Students with Disabilities             | 2,000.00          | -                 | 1500.00           | -                 | 1,500.00          | 1,500.00          | 1,500.00          |
| 26 |                          |   |                   |                   |                   |                   |                   |                   |                   |
| 27 | 100/1121/371             | Tuition Middle School                             | 40,000.00         | 12,042.67         | 30,000.00         | 29,091.00         | 30,000.00         | 30,000.00         | 30,000.00         |
| 28 | 100/1121/410             | Middle School Supplies                            | 500.00            | -                 | 500.00            | 155.37            | 500.00            | 500.00            | 500.00            |
| 29 | 100/1121/420             | Middle School Textbooks                           | 1,000.00          | -                 | 1,000.00          | -                 | 500.00            | 500.00            | 500.00            |
| 30 | 100/1121/470             | Middle School Computer Software                   | 500.00            | -                 | 500.00            | -                 | 300.00            | 300.00            | 300.00            |
| 31 | 100/1121/480             | Middle School Computer Hardware                   | 500.00            | -                 | 500.00            | -                 | 500.00            | 500.00            | 500.00            |
| 32 | 100/1121/310/320         | Middle School Students with Disabilities          | 2,000.00          | -                 | 2,000.00          | -                 | 500.00            | 500.00            | 500.00            |
| 33 | 100/1131/371             | Tuition High School                               |                   | -                 | 10,000.00         | -                 | 10,000.00         | 10,000.00         | 10,000.00         |
| 34 | 100/1131/410             | High School Supplies                              |                   |                   |                   |                   | 1,500.00          | 1,500.00          | 1,500.00          |
| 35 | 100/1131/470             | High School Computer Software                     |                   |                   |                   |                   | 1,500.00          | 1,500.00          | 1,500.00          |
| 36 | 100/1131/480             | High School Computer Hardware                     |                   |                   |                   |                   | 1,500.00          | 1,500.00          | 1,500.00          |
| 37 | <b>TOTAL INSTRUCTION</b> |   | <b>209,200.00</b> | <b>146,716.36</b> | <b>223,590.00</b> | <b>117,164.06</b> | <b>166,747.60</b> | <b>188,342.00</b> | <b>188,342.00</b> |

**Ashwood School District Budget 2023-2024**

**Support Services 1**

|    | A                                    | B   | I                | J                | M                | N                | O                | P                | Q                |
|----|--------------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  |                                      |   |                  |                  |                  |                  |                  |                  |                  |
| 2  | <b>ACCOUNT</b>                       | <b>DESCRIPTION</b>                                | <b>ADOPTED</b>   | <b>AUCTUAL</b>   | <b>ADOPTED</b>   | <b>Actual</b>    | <b>PROPOSED</b>  | <b>APPROVED</b>  | <b>ADOPTED</b>   |
| 3  | <b>NUMBER</b>                        | <b>2000 SUPPORT SERVICES page 1</b>               | <b>2021-2022</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2023-2024</b> | <b>2023-2024</b> |
| 4  |                                      |   |                  |                  |                  | <b>YTD</b>       |                  |                  |                  |
| 5  | 100/2130/310                         | Professional Services                             | 1,200.00         | 350.80           | 1200.00          | 0.00             | 600.00           | 600.00           | 600.00           |
| 6  | 100/2130/410                         | Health Services Supplies                          | 3,000.00         | 3,446.00         | 1500.00          | 146.02           | 1,500.00         | 1,500.00         | 1,500.00         |
| 7  | 100/2210/312                         | Improve Instructional Staff-Evaluation            | 3,000.00         | 1,375.00         | 3500.00          | 0.00             | 1,375.00         | 1,375.00         | 1,375.00         |
| 8  | 100/2220/313                         | Student Services                                  | 4,000.00         |                  | 4000.00          | 1,606.00         | 1,800.00         | 1,800.00         | 1,800.00         |
| 9  | 400/2220/430                         | Education Media Services                          | 1,000.00         | 2,464.00         | 2500.00          |                  |                  |                  |                  |
| 10 | 100/2220/430                         | Library Books                                     | 1,000.00         |                  | 500.00           | 0.00             | 1,000.00         | 1,000.00         | 1,000.00         |
| 11 | 100/2220/440                         | Periodicals                                       | 500.00           |                  | 500.00           | 0.00             | 150.00           | 150.00           | 150.00           |
| 12 | 100/2220/460                         | Audio Visual                                      | 500.00           |                  | 500.00           |                  | 500.00           | 500.00           | 500.00           |
| 13 | 100/2220/470                         | Computer Software-powerschool                     | 15,000.00        | 14,650.00        | 1500.00          | 5,670.00         | 5,670.00         | 5,670.00         | 5,670.00         |
| 14 | 100/2220/480                         | Computer Hardware                                 | 2,500.00         |                  | 2500.00          |                  | 2,500.00         | 2,500.00         | 2,500.00         |
| 15 | 100/2230/111                         | Salaries, District Testing Coordinator-Culver MOA | 1,500.00         | 2,060.24         | 2000.00          | 2,060.37         | 2,500.00         | 2,500.00         | 2,500.00         |
| 16 | 100/2230/112                         | Salaries, District Tester                         | 3,200.00         | 1,000.00         | 2000.00          | 160.00           | 200.00           | 300.00           | 300.00           |
| 17 | 100/2240/310                         | Administration Professional Development           | 3,000.00         | 185.00           | 2000.00          |                  | 2,000.00         | 2,000.00         | 2,000.00         |
| 18 | 100/2310/350                         | Board Services Advertising                        | 3,000.00         | 46.90            | 3000.00          |                  | 250.00           | 250.00           | 250.00           |
| 19 | 100/2310/382                         | Legal   | 15,000.00        | 800.00           | 15000.00         | 12,594.00        | 15,000.00        | 15,000.00        | 15,000.00        |
| 20 | 100/2310/383                         | Surveying   | 5,000.00         | 1,160.00         | 10000.00         | 9,150.00         | 3,500.00         | 3,500.00         | 3,500.00         |
| 21 | 100/2310/388                         | Board Services Election Services                  | 500.00           |                  | 500.00           | 500.00           | 500.00           | 500.00           | 500.00           |
| 22 | 100/2310/410                         | Supplies School Board                             | 3,000.00         | 691.15           | 2000.00          | 1,369.00         | 800.00           | 800.00           | 800.00           |
| 23 | 100/2310/640                         | Dues and Fees                                     | 2,000.00         | 500.00           | 2000.00          | 1,900.00         | 750.00           | 750.00           | 750.00           |
| 24 |                                      |   |                  |                  |                  |                  |                  |                  |                  |
| 25 | <b>TOTAL SUPPORT SERVICES PAGE 1</b> |   | <b>67,900.00</b> | <b>28,729.09</b> | <b>56,700.00</b> | <b>35,155.39</b> | <b>40,595.00</b> | <b>40,695.00</b> | <b>40,695.00</b> |

**Ashwood School District Budget 2023-2024**

**Support Services 2**

|    | A                                    | B  | K                 | L                | O                 | P                | Q                 | R                 | S                 |
|----|--------------------------------------|--|-------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| 1  |                                      |  |                   |                  |                   |                  |                   |                   |                   |
| 2  | <b>ACCOUNT</b>                       | <b>DESCRIPTION</b>                             | <b>ADOPTED</b>    | <b>AUCTUAL</b>   | <b>ADOPTED</b>    | <b>AUCTUAL</b>   | <b>PROPOSED</b>   | <b>APPROVED</b>   | <b>ADOPTED</b>    |
| 3  | <b>NUMBER</b>                        | <b>SUPPORT SERVICES PAGE 2</b>                 | <b>2021-2022</b>  | <b>2021-2022</b> | <b>2022-2023</b>  | <b>2022-2023</b> | <b>2023-2024</b>  | <b>2023-2024</b>  | <b>2023-2024</b>  |
| 4  |                                      |  |                   |                  |                   | <b>YTD</b>       |                   |                   |                   |
| 12 | 100/2520/112                         | Classified Clerk/accounting clerk Salary       | 43,000.00         | 10,236.00        | 43,000.00         | 15,675.00        | 40,000.00         | 30,000.00         | 30,000.00         |
| 13 | 100/2520/210                         | PERS   | 700.00            | 0.00             | 700.00            | 3,313.71         | 8,400.00          | 6,300.00          | 6,300.00          |
| 14 | 100/2520/220                         | Social Security/Medicare                       | 2,400.00          |                  | 2,400.00          | 1,508.86         | 3,060.00          | 2,295.00          | 2,295.00          |
| 15 | 100/2520/231                         | WBF  | 800.00            |                  | 800.00            | 7.22             | 100.00            | 100.00            | 100.00            |
| 16 | 100/2520/232                         | Unemployment/FUTA & SUTA                       | 1,000.00          |                  | 1,000.00          | 35.91            | 500.00            | 500.00            | 500.00            |
| 17 | 100/2520/233                         | SAIF Workers Comp                              |                   |                  |                   | 48.14            | 150.00            | 150.00            | 150.00            |
| 18 | 100/2520/234                         | OR FMLA  |                   |                  | -                 | 42.43            | 200.00            | 200.00            | 200.00            |
| 19 | 100/2520/310                         | Prof/Technical Services                        |                   |                  | -                 | 9,900.00         | 3,500.00          | 3,500.00          | 3,500.00          |
| 20 | 100/2520/353                         | Postage  | 700.00            | 26.35            | 150.00            | 144.00           | 150.00            | 150.00            | 150.00            |
| 21 | 100/2520/354                         | Advertising- Budget Advertisments              | 2,000.00          | 280.00           | 2,000.00          |                  | 500.00            | 500.00            | 500.00            |
| 22 | 100/2520/381                         | Audit services                                 | 12,000.00         | 12,749.00        | 12,000.00         |                  | 15,000.00         | 15,000.00         | 15,000.00         |
| 23 | 100/2520/410                         | Supplies                                       | 2,500.00          | 1,024.39         | 1,700.00          | 595.00           | 1,500.00          | 1,500.00          | 1,500.00          |
| 24 | 100/2520/470                         | Computer Software (Visions & Quickbook Maint.) | 3,500.00          | 915.92           | 3,500.00          | 3,384.35         | 1,000.00          | 1,000.00          | 1,000.00          |
| 25 | 100/2520/640                         | Dues and Fees                                  | 1,500.00          | 945.00           | 1,500.00          | 100.00           | 1,000.00          | 1,000.00          | 1,000.00          |
| 26 | 100/2520/652                         | Fidelity Bonds                                 | 200.00            | 300.00           | 200.00            | 100.00           | 100.00            | 100.00            | 100.00            |
| 27 |                                      |  |                   |                  |                   |                  |                   |                   |                   |
| 28 | 100/2540/320                         | Property Services -Repairs/maintenance         | 70,000.00         | 2,727.00         | 10,000.00         | 1,143.00         | 5,000.00          | 5,000.00          | 5,000.00          |
| 29 | 100/2540/325                         | Electricity                                    | 4,500.00          | 3,878.71         | 6,000.00          | 3,331.11         | 5,000.00          | 5,000.00          | 5,000.00          |
| 30 | 100/2540/326                         | Fuel for Heat/Propane and heating oil          | 7,000.00          | 9,519.58         | 9,000.00          | 4,858.55         | 5,000.00          | 6,000.00          | 6,000.00          |
| 31 | 100/2540/351                         | Telephone/Internet                             | 2,400.00          | 3,581.00         | 2,500.00          | 880.00           | 4,000.00          | 4,000.00          | 4,000.00          |
| 32 | 100/2540/410                         | Supplies operation & maintenance               | 3,500.00          | 4,875.00         | 2,500.00          | 1,561.00         | 5,000.00          | 5,000.00          | 5,000.00          |
| 33 | 100/2540/590                         | Capital Outlay-Maintenance                     | 25,000.00         |                  | 75,000.00         | 0.00             | 75,000.00         | 75,000.00         | 75,000.00         |
| 34 | 100/2540/650                         | Property Insurance                             | 12,000.00         | 7,874.00         | 11,000.00         | 9,340.00         | 8,000.00          | 10,500.00         | 10,500.00         |
| 35 | 100/2540/112                         | Classified Salary/Custodian                    | 20,800.00         | 7,951.00         | 20,000.00         | 2,200.00         | 13,500.00         | 13,500.00         | 13,500.00         |
| 36 | 100/2540/220                         | Custodian Medicare/Social Security             | 2,000.00          | 1,123.52         | 800.00            | 168.30           | 300.00            | 300.00            | 300.00            |
| 37 | 100/2540/231                         | Custodian WBF                                  | 500.00            | 10.00            | 200.00            | 0.97             | 100.00            | 100.00            | 100.00            |
| 38 | 100/2540/232                         | Unemployment Custodian/FUTA&SUTA               | 2,000.00          | 42.00            | 200.00            | 0.00             | 100.00            | 100.00            | 100.00            |
| 39 | 100/2540/233                         | SAIF Workers Comp                              |                   |                  |                   | 51.92            | 132.00            | 132.00            | 132.00            |
| 40 | 100/2540/234                         | OR FMLA  |                   |                  |                   | 0.00             | 96.00             | 96.00             | 96.00             |
| 41 | 100/2540/122                         | Substitute Custodian                           | 1,000.00          | 3,000.00         | 1,000.00          | 2,618.00         | 150.00            | 150.00            | 150.00            |
| 42 | 100/2540/220                         | Sub Custodian Medicare/Social Security         | 2,000.00          | 0.00             | 200.00            | 200.28           | 11.48             | 11.48             | 11.48             |
| 43 | 100/2540/231                         | Sub Custodian WBF                              | 1,500.00          | 0.00             | 200.00            | 57.60            | 3.30              | 3.30              | 3.30              |
| 44 | 100/2540/232                         | Unemployment Sub Custodian/FUTA&SUTA           | 2,000.00          | 0.00             | 200.00            |                  | 10.00             | 11.00             | 11.00             |
| 45 | 100/2540/233                         | SAIF Workers Comp                              |                   |                  |                   | 61.80            | 14.70             | 14.70             | 14.70             |
| 46 |                                      |  |                   |                  |                   |                  |                   |                   |                   |
| 47 | <b>TOTAL SUPPORT SERVICES PAGE 2</b> |  | <b>235,300.00</b> | <b>71,058.47</b> | <b>207,750.00</b> | <b>61,327.14</b> | <b>196,577.48</b> | <b>187,213.48</b> | <b>187,213.48</b> |

# Ashwood School District Budget 2023-2024

## Support Services 3

|    | A                                    | B                                   | J                 | K                 | N                 | O                 | P                 | Q                 | R                 |
|----|--------------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1  | <b>ACCOUNT</b>                       |                                     | <b>ADOPTED</b>    | <b>AUCTUAL</b>    | <b>ADOPTED</b>    | <b>AUCTUAL</b>    | <b>PROPOSED</b>   | <b>APPROVED</b>   | <b>ADOPTED</b>    |
| 2  | <b>NUMBER</b>                        | <b>DESCRIPTION</b>                  | <b>2021-2022</b>  | <b>2021-2022</b>  | <b>2022-2023</b>  | <b>2022-2023</b>  | <b>2023-2024</b>  | <b>2023-2024</b>  | <b>2023-2024</b>  |
| 3  |                                      |                                     |                   |                   |                   | <b>YTD</b>        |                   |                   |                   |
| 4  | 100/2550/111                         | Licensed Bus Driver                 | 20,000.00         | 16,717.83         | 20,000.00         | 9,815.75          | 32,500.00         | 22,500.00         | 22,500.00         |
| 5  | 100/2550/210                         | PERS                                | 4,500.00          | 1,562.00          | 7,500.00          | 2,488.74          | 2,500.00          | 2,500.00          | 2,500.00          |
| 6  | 100/2550/220                         | Social Security / Medicare          | 2,000.00          | 1,333.87          | 3,000.00          | 932.37            | 1,000.00          | 1,000.00          | 1,000.00          |
| 7  | 100/2550/231                         | WBF                                 | 500.00            | 1.98              | 500.00            | 4.31              | 75.00             | 75.00             | 75.00             |
| 8  | 100/2550/232                         | Unemployment/FUTA & SUTA            | 2,000.00          | 24.84             | 500.00            | 0.00              | 500.00            | 500.00            | 500.00            |
| 9  | 100/2550/234                         | OR FMLA                             |                   |                   |                   | 36.81             | 200.00            | 200.00            | 200.00            |
| 10 | 100/2550/240                         | Employee Benefits/INS               | 20,000.00         | 9,013.00          | 10,000.00         | 1,200.00          | 4,000.00          | 4,000.00          | 4,000.00          |
| 11 | 100/2550/121                         | Substitute Bus Driver               | 3,000.00          | 2,225.00          | 3,000.00          | 1,100.00          | 2,500.00          | 2,500.00          | 2,500.00          |
| 12 | 100/2550/230                         | Social Security/Medicare            | -                 | 295.44            | 500.00            | 96.39             | 100.00            | 100.00            | 100.00            |
| 13 | 100/2550/231                         | WBF                                 | 500.00            |                   | 250.00            | 0.54              | 50.00             | 50.00             | 50.00             |
| 14 | 100/2550/232                         | Unemployment/FUTA & SUTA            | 2,000.00          |                   | 200.00            |                   |                   |                   |                   |
| 15 | 100/2550/233                         | SAIF Workers Comp                   |                   |                   |                   | 39.71             | 50.00             | 50.00             | 50.00             |
| 16 | 100/2550/234                         | OR FMLA                             |                   |                   |                   | 0.00              | 100.00            | 100.00            | 100.00            |
| 17 | 100/2550/310                         | Other Services-Training             | 2,000.00          |                   | 2,000.00          |                   | 500.00            | 500.00            | 500.00            |
| 18 | 100/2550/322                         | Vehicle Repairs/Maintenance         | 10,000.00         | 6,053.00          | 10,000.00         | 6,128.00          | 10,000.00         | 10,000.00         | 10,000.00         |
| 19 | 100/2550/326                         | Fuel                                | 10,000.00         | 5,315.03          | 12,000.00         | 5,279.71          | 7,500.00          | 7,500.00          | 7,500.00          |
| 20 | 100/2550/351                         | Bus Driver Cell Phone Stipend       | 1,000.00          | 500.00            | 500.00            |                   | 500.00            | 500.00            | 500.00            |
| 21 | 100/2550/410                         | Tires, Tire Repair                  | 4,000.00          | 1,437.00          | 2,000.00          | 122.00            | 2,000.00          | 2,000.00          | 2,000.00          |
| 22 | 100/2550/650                         | Auto Insurance                      |                   | 3,100.00          | 3,500.00          | 2,642.00          | 3,200.00          | 3,200.00          | 3,200.00          |
| 23 | 100/2550/330                         | Reimburse Student Transport         | 4,000.00          | 495.00            | 2,000.00          | 929.89            | 2,000.00          | 12,000.00         | 12,000.00         |
| 24 | 101/2550/540                         | Vehicle Replacement Fund            |                   |                   |                   |                   |                   |                   |                   |
| 25 | <b>TOTAL SUPPORT SERVICES PAGE 3</b> |                                     | <b>85,500.00</b>  | <b>48,073.99</b>  | <b>77,450.00</b>  | <b>30,816.22</b>  | <b>69,275.00</b>  | <b>69,275.00</b>  | <b>69,275.00</b>  |
| 26 |                                      |                                     |                   |                   |                   |                   |                   |                   |                   |
| 27 | <b>TOTAL SUPPORT SERVICES</b>        |                                     | <b>388,700.00</b> | <b>147,861.55</b> | <b>341,900.00</b> | <b>127,298.75</b> | <b>306,447.48</b> | <b>297,183.48</b> | <b>297,183.48</b> |
| 28 |                                      |                                     |                   |                   |                   |                   |                   |                   |                   |
| 29 | <b>100/5400/680</b>                  | <b>PERS Employer Incentive Fund</b> | 0.00              | 0.00              | 0.00              |                   | 0.00              | 0.00              | 0.00              |
| 30 | <b>100/6000</b>                      | <b>Operating Contingencies</b>      | 190,990.00        | 0.00              | 50,000.00         |                   | 50,000.00         | 50,000.00         | 50,000.00         |
| 31 |                                      |                                     |                   |                   |                   |                   |                   |                   |                   |
| 32 | <b>TOTAL OTHER</b>                   |                                     | <b>190,990.00</b> | <b>-</b>          | <b>50,000.00</b>  | <b>0.00</b>       | <b>50,000.00</b>  | <b>50,000.00</b>  | <b>50,000.00</b>  |

# Ashwood School District Budget 2023-2024

## Facility Acquisition Construction

|   | A  | B                                    | K                | N                | O                | P                | Q                | R                |
|---|--|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1 |  |                                      |                  |                  |                  |                  |                  |                  |
| 2 | <b>ACCOUNT</b>                                     |                                      | <b>AUCTUAL</b>   | <b>ADOPTED</b>   | <b>AUCTUAL</b>   | <b>PROPOSED</b>  | <b>APPROVED</b>  | <b>ADOPTED</b>   |
| 3 | <b>NUMBER</b>                                      | <b>DESCRIPTION</b>                   | <b>2021-2022</b> | <b>2022-2023</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2023-2024</b> | <b>2023-2024</b> |
| 4 | 100/4150/520                                       | District Housing                     | 0.00             | 250,000.00       | 196,735.00       | 53,265.00        | 53,265.00        | 53,265.00        |
| 5 | 100/6000/510                                       | Contingency-Land dispute acquisition | 0.00             | 25,000.00        | 0.00             | 0.00             | 0.00             | 0.00             |
| 6 |  |                                      |                  |                  |                  |                  |                  |                  |
| 7 | <b>Total Facility Acquisition and Construction</b> |                                      | 0.00             | 275,000.00       | 196,735.00       | 53,265.00        | 53,265.00        | 53,265.00        |





Ashwood School District #8  
Special Funds Expenditures

|    | A                          | B  | K                 | N                | O                | P                | Q                | R                |
|----|----------------------------|--|-------------------|------------------|------------------|------------------|------------------|------------------|
| 1  | ACCOUNT                    |  | ACTUAL            | ADOPTED          | ACTUAL           | PROPOSED         | APPROVED         | ADOPTED          |
| 2  | NUMBER                     | DESCRIPTION  | 2021-2022         | 2022-2023        | 2022-2023        | 2023-2024        | 2023-2024        | 2023-2024        |
| 3  |                            | <b>200 SPECIAL FUNDS</b>                                     |                   |                  |                  |                  |                  |                  |
| 4  | 200/1000/310               | CDL Grant  | 65,118.61         |                  |                  |                  |                  |                  |
| 5  | 200/1220/310               | Instructional Services-IDEA                                  | 0.00              | 4,000.00         |                  | 0.00             | 0.00             | 0.00             |
| 6  | 200/2220/313               | Education-Media-Services/internet                            | 2,890.00          |                  | 0.00             | 0.00             |                  |                  |
| 7  |                            | <b>REAP GRANT</b>  |                   |                  |                  |                  |                  |                  |
| 8  | 202/1111/111               | REAP Salaries-Temp EA or Trainings                           | 0.00              | 2,000.00         |                  | 4,000.00         | 4,000.00         | 4,000.00         |
| 9  | 202/1111/310               | REAP Instructional Services                                  | 8,442.00          | 4,000.00         |                  | 1,500.00         | 1,500.00         | 1,500.00         |
| 10 | 202/1111/340               | REAP Travel, Student out of Dist                             | 1,786.29          | 7,000.00         | 3,306.03         | 7,000.00         | 7,000.00         | 7,000.00         |
| 11 | 202/1111/410               | REAP Consumable Supplies                                     | 1,610.76          | 2,500.00         | 467.29           | 2,500.00         | 2,500.00         | 2,500.00         |
| 12 | 202/1111/420               | REAP Supplemental Textbooks                                  | 2,842.62          | 1,500.00         |                  | 1,500.00         | 1,500.00         | 1,500.00         |
| 13 | 202/1111/460               | REAP Non Consumable Supplies                                 | 3,908.00          | 1,000.00         | 70.79            | 1,000.00         | 1,000.00         | 1,000.00         |
| 14 | 202/1111/470               | REAP Computer Software                                       | 99.00             | 1,500.00         |                  | 1,500.00         | 1,500.00         | 1,500.00         |
| 15 | 202/1111/480               | REAP Computer Hardware                                       | 10,481.44         | 1,892.00         |                  | 1,500.00         | 1,500.00         | 1,500.00         |
| 16 | 202/2220/313               | REAP Education Media   |                   |                  | 70.51            |                  |                  |                  |
| 17 |                            | <b>ESSER II</b>  |                   |                  |                  |                  |                  |                  |
| 18 | 232/1111/310               | Instructional / Professional / Technical Services            |                   |                  | 497.60           | 400.00           | 400.00           | 400.00           |
| 19 | 232/1111/410               | Consumable   | 0.00              | 400.00           | 0.00             | 200.00           | 200.00           | 200.00           |
| 20 | 232/1111/450               | Meals for Students   |                   |                  | 142.28           | 100.00           | 100.00           | 100.00           |
| 21 | 232/1111/460               | Non Consumable /Elem   | 0.00              | 80.00            | 0.00             | 100.00           | 100.00           | 100.00           |
| 22 | 232/1111/470               | Computer Software  | 0.00              | 300.00           | 0.00             | 200.00           | 200.00           | 200.00           |
| 23 | 232/1121/410               | Consumable Supplies / middle                                 | 0.00              | 1,000.00         | 0.00             | 0.00             | 0.00             | 0.00             |
| 24 | 232/2130/410               | Consumable Supplies/Health Services                          | 0.00              | 350.00           | 0.00             | 200.00           | 200.00           | 200.00           |
| 25 | 232/2130/460               | Non Consumable/Health Services                               | 0.00              | 200.00           | 0.00             | 100.00           | 100.00           | 100.00           |
| 26 | 232/2140/380               | Psychological Services                                       |                   |                  | 1,706.50         | 1,800.00         | 1,800.00         | 1,800.00         |
| 27 | 232/2310/480               | Board Servies-Computer Hardware                              | 0.00              | 1,500.00         | 599.99           | 200.00           | 200.00           | 200.00           |
| 28 | 232/2540/410               | Consumable Custodial Supplies                                | 0.00              | 2,000.00         | 0.00             | 200.00           | 200.00           | 200.00           |
| 29 | 232/2540/460               | Non Consumable Custodial                                     | 0.00              | 669.19           | 0.00             |                  |                  |                  |
| 30 | 232/2540/500               | ESSER II-HVAC Replacement                                    | 33,500.00         |                  | 0.00             |                  |                  |                  |
| 31 |                            | <b>ESSER III</b>   |                   |                  |                  |                  |                  |                  |
| 32 | 233/1111/410               | Consumable   | 0.00              | 600.00           | 0.00             | 1,000.00         | 1,000.00         | 1,000.00         |
| 33 | 233/1111/460               | Non Consumable /Elem   | 0.00              | 300.00           | 0.00             | 1,000.00         | 1,000.00         | 1,000.00         |
| 34 | 233/1111/470               | Computer Software  | 0.00              | 300.00           | 0.00             | 1,000.00         | 1,000.00         | 1,000.00         |
| 35 | 233/1121/410               | Consumable Supplies / middle                                 | 0.00              | 500.00           | 0.00             | 1,000.00         | 1,000.00         | 1,000.00         |
| 36 | 233/2130/410               | Consumable Supplies/Health Services                          | 0.00              | 150.00           | 0.00             | 1,000.00         | 1,000.00         | 1,000.00         |
| 37 | 233/2130/460               | Non Consumable/Health Services                               | 0.00              | 500.00           | 0.00             | 1,000.00         | 1,000.00         | 1,000.00         |
| 38 | 233/2240/310               | Instructional Staff Development                              | 4,906.00          | 18,000.00        | 2,094.00         | 12,000.00        | 12,000.00        | 12,000.00        |
| 39 | 233/2310/480               | Board Servies-Computer Hardware                              | 0.00              | 500.00           | 0.00             | 1,000.00         | 1,000.00         | 1,000.00         |
| 40 | 233/2540/410               | Consumable Custodial Supplies                                | 0.00              | 1,744.00         | 0.00             | 1,000.00         | 1,000.00         | 1,000.00         |
| 41 | 233/2540/460               | Non Consumable Custodial                                     | 0.00              | 500.00           | 0.00             | 1,000.00         | 1,000.00         | 1,000.00         |
| 42 | 233/2540/500               | ESSER III -Window Replacement                                | 31,000.00         |                  | 31,000.00        |                  |                  |                  |
| 43 | 234/2222/310               | Library Grant Instructional/Professional/ Technical Services |                   |                  |                  | 3,000.00         | 3,000.00         | 3,000.00         |
| 44 | 234/2222/430               | Library Grant - Library Media                                |                   |                  |                  | 3,000.00         | 3,000.00         | 3,000.00         |
| 45 | 234/2222/460               | Library Grant - Non consumables                              |                   |                  |                  | 4,000.00         | 4,000.00         | 4,000.00         |
| 46 | 260/2520/130               | Staff Requirment/Rention Grant                               |                   |                  | 6,000.00         |                  |                  |                  |
| 47 | 260/2240/310               | Instructional Staff Development                              |                   |                  | 1,628.00         |                  |                  |                  |
| 48 | 260/2240/690               | Indirect Grant Charges                                       |                   |                  | 2,587.46         |                  |                  |                  |
| 49 | 281/3300/374               | Scholarship Fund   | 1,000.00          | 2,000.00         | 1,000.00         | 1,000.00         | 1,000.00         | 1,000.00         |
| 50 | 231/1111/410               | ESSER I Consumable   | 860.42            |                  | 244.08           |                  |                  |                  |
| 51 | 231/1111/460               | ESSER I Non Consumable /Elem                                 | 600.81            |                  | 206.48           |                  |                  |                  |
| 52 | 231/1111/470               | ESSER I Computer Software                                    | 224.41            |                  | 73.98            |                  |                  |                  |
| 53 | 231/1121/410               | ESSER I Consumable Supplies / middle                         | 122.39            |                  |                  |                  |                  |                  |
| 54 | 231/2130/460               | ESSER I Non Consumable/Health Services                       | 265.62            |                  | 116.78           |                  |                  |                  |
| 55 | 231/2130/410               | ESSER I Consumable Supplies/Health Services                  | 12.98             |                  | 131.86           |                  |                  |                  |
| 56 | 231/2310/480               | ESSER I Board Servies-Computer Hardware                      | 1,355.87          |                  |                  |                  |                  |                  |
| 57 | 231/2540/410               | ESSER I Consumable Custodial Supplies                        | 2,138.96          |                  | 156.98           |                  |                  |                  |
| 58 | 231/2540/460               | ESSER I Non Consumable Custodial                             | 2,287.59          |                  | 241.39           |                  |                  |                  |
| 59 | 231/2660/460               |  |                   |                  | 564.91           |                  |                  |                  |
| 60 | 251/1000/310               | SIA  | 10,484.00         |                  |                  |                  |                  |                  |
| 61 | <b>TOTAL SPECIAL FUNDS</b> |  | <b>185,847.77</b> | <b>56,985.19</b> | <b>52,906.91</b> | <b>56,000.00</b> | <b>56,000.00</b> | <b>56,000.00</b> |
| 62 |                            |  |                   |                  |                  |                  |                  |                  |

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the ASHWOOD SCHOOL DISTRICT  
 hereby adopts the budget for fiscal year 2023 -2024 in the total amount of \$ 1,075,091 \*  
 This budget is now on file at **Ashwood Elementary** in Ashwood, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023, for the following purposes:

| <b><u>General Fund</u></b>      |                  | <b><u>SPECIAL REVENUE Fund</u></b>                        |                      |
|---------------------------------|------------------|---|----------------------|
| Instruction.....                | 188,342          | Instruction.....  | 20,500               |
| Support Services.....           | 297,183          | Support Services.....                                     | 10,000               |
| Enterprise & Community Services | 0                | Enterprise & Comm.....                                    | 1,000                |
| Facilities Acquisition .....    | 53,265           |   |                      |
| Transfers.....                  | 0                | <b>Total.....</b>   | <b>\$31,500</b>      |
| Debt Service .....              | 0                |   |                      |
| Contingency.....                | 50,000           |   |                      |
| <b>Total.....</b>               | <b>\$588,790</b> |   |                      |
| <b><u>Debt Service Fund</u></b> |                  | <b><u>ESSER Fund</u></b>                                  |                      |
| Debt Service                    | 0                | Instruction.....  | 4,000                |
| <b>Total.....</b>               | <b>\$0</b>       | Support Services.....                                     | 20,500               |
|                                 |                  | Enterprise & Comm.....                                    | 0                    |
|                                 |                  | <b>Total.....</b>   | <b>\$24,500</b>      |
|                                 |                  | <b>Total APPROPRIATIONS, All Funds . . .</b>              | <b>\$644,790</b>     |
|                                 |                  | Total Unappropriated and Reserve Amounts, All Funds . . . | 430,301              |
|                                 |                  | <b>TOTAL ADOPTED BUDGET . . .</b>                         | <b>\$1,075,091 *</b> |

(\* amounts with asterisks must match)

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 20\_\_ - 20\_\_ :

- (1) In the amount of \$ \_\_\_\_\_ **OR** at the rate of \$ \_\_\_\_ per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ \_\_\_\_\_ **OR** at the rate of \$ \_\_\_\_ per \$1000 of assessed value for local option tax;
- (3) In the amount of \$ \_\_\_\_\_ for debt service on general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the Education Limitation**

Permanent Rate Tax.....\$ \_\_\_\_\_ **OR** \$ \_\_\_\_\_/\$1000  
 Local Option Tax.....\$ \_\_\_\_\_ **OR** \$ \_\_\_\_\_/\$1000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$ \_\_\_\_\_

The above resolution statements were approved and declared adopted on \_\_\_\_\_, 2023.

X \_\_\_\_\_  
 Ed Jackson, Board Chair  
 X \_\_\_\_\_  
 Jody Holmes, Vice Chair  
 X \_\_\_\_\_  
 Ken Ledbetter, Board Member  
 X \_\_\_\_\_  
 Taasha Cooper, Board Member  
 X \_\_\_\_\_  
 Renee Jackson, Board Member