



Ritzville School District Annual Budget



Ritzville School District 2022-23 Budget Summary

Enrollment

- Projected enrollment at 333 FTE (2021-22 YE FTE 350.4)
- Special Education K-21 enrollment 25 (2021-22 YE FTE 28.56)

Fund Balance

- Estimated beginning fund balance of \$600,000
- Estimated ending fund balance \$453,911

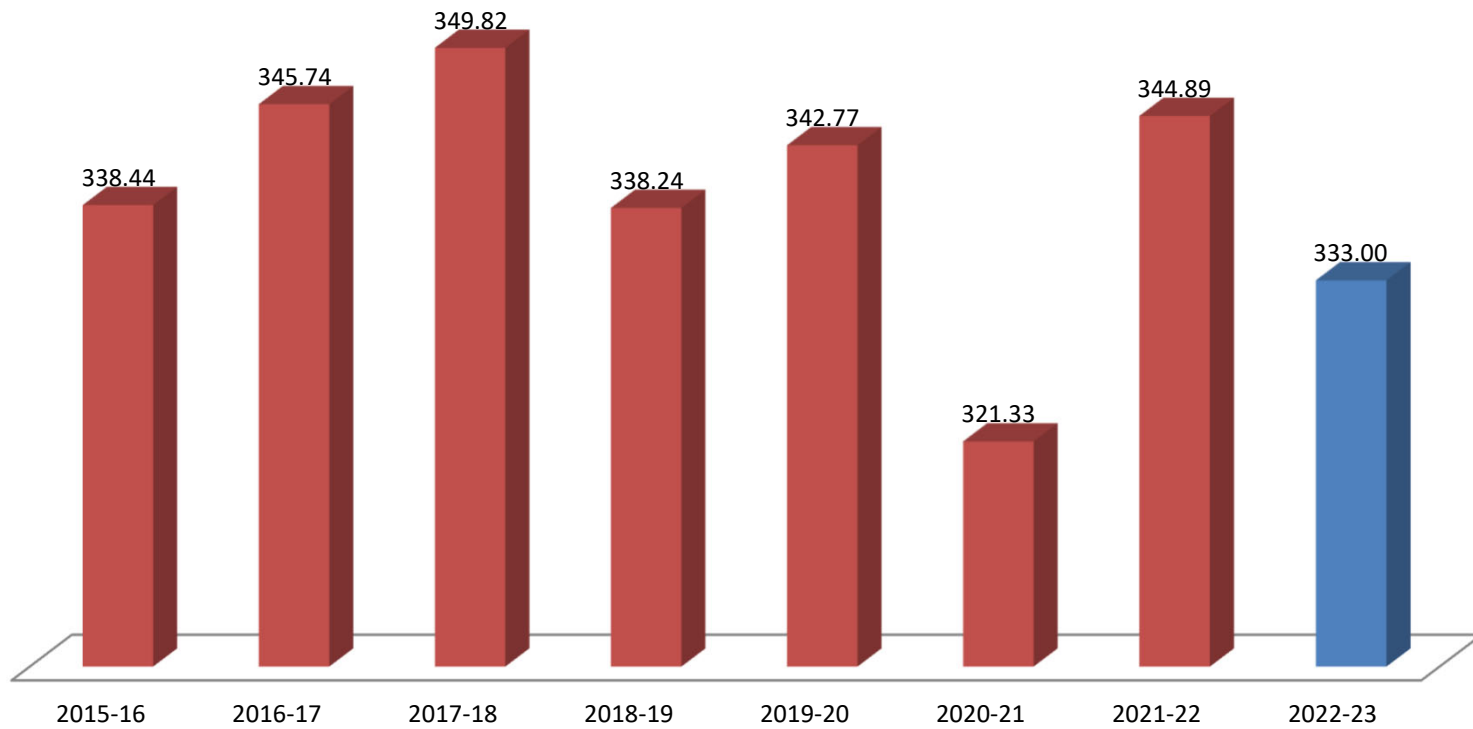
Personnel

- Salary increases of 5.5% (received state funding for state funded staff allocations, not for local or grant funded positions)
- Step/experience increases
- 2 new cert positions (PK/SPED teacher & ALE Teacher) & 1 new LRHS AIP Specialist
- SEBB Insurance rate up from \$965 to \$1,026
- Retirement rates increased for TRS to 14.69% (up 1.87%), other plans stayed constant
- Salaries and benefits up roughly \$570,000 from 2021-22 Budget for reasons noted above
- Salaries and Benefits represent 79% of total annual budgeted expenditures

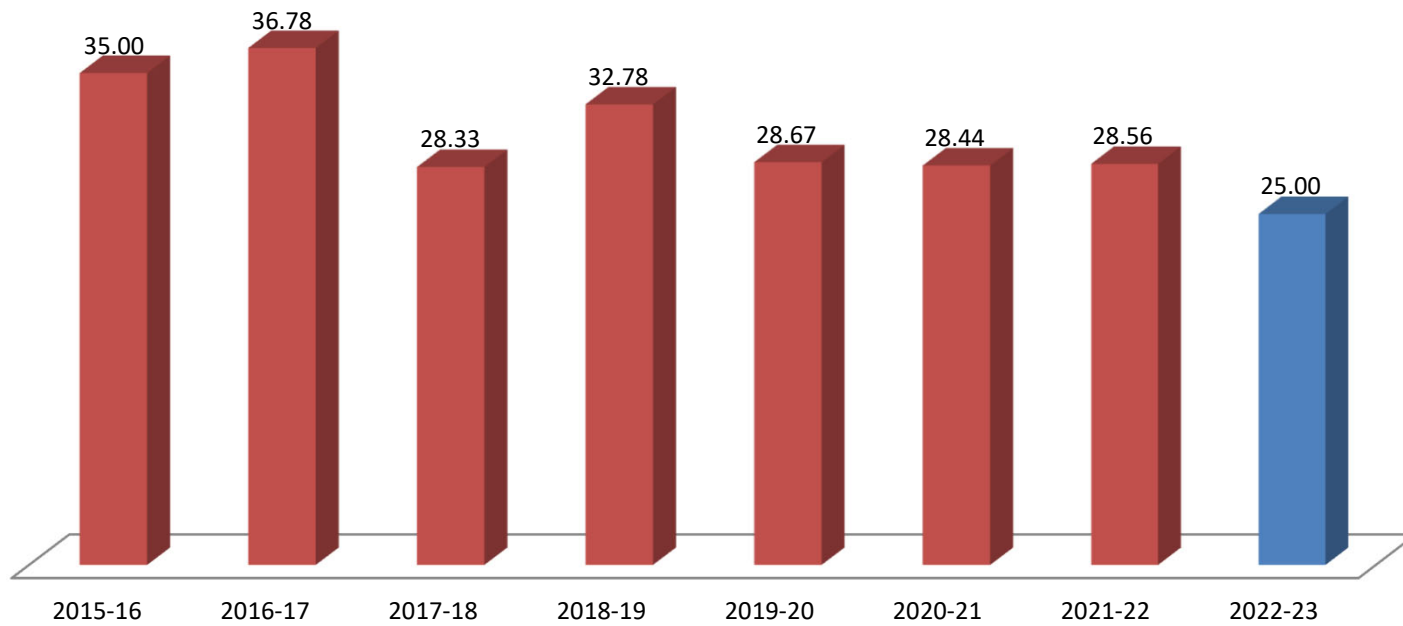
Miscellaneous

- General Materials, Supplies and Operating Costs (MSOCs) funded allocation is \$1,314.52 per student, \$437,733 total funded for MSOCs.
- Budget includes allocation and expenditures for ESSER 3 remaining funds. ESSER 3 funding and expenditures are in the General Fund
- Additional state funding provided for physical, social and emotional support (PSES). Ritzville School District is in compliance with staffing requirements and is utilizing full funding from the state.
- Four Year budget projection
 - Revenue and Expenditures 2% each
 - Assumed no ESSER funding after 2022-23
 - Looking at some staff reductions

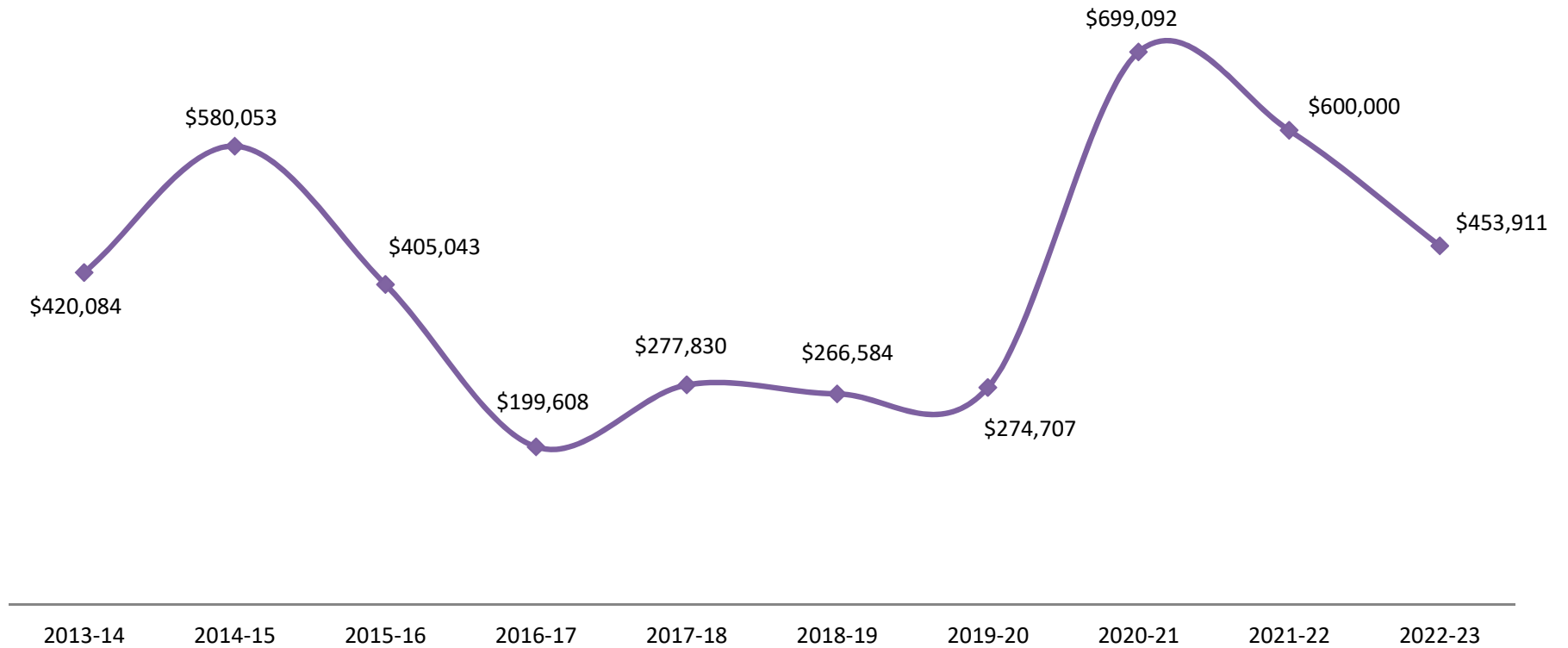
Ritzville School District Total Enrollment (w/ ALE)



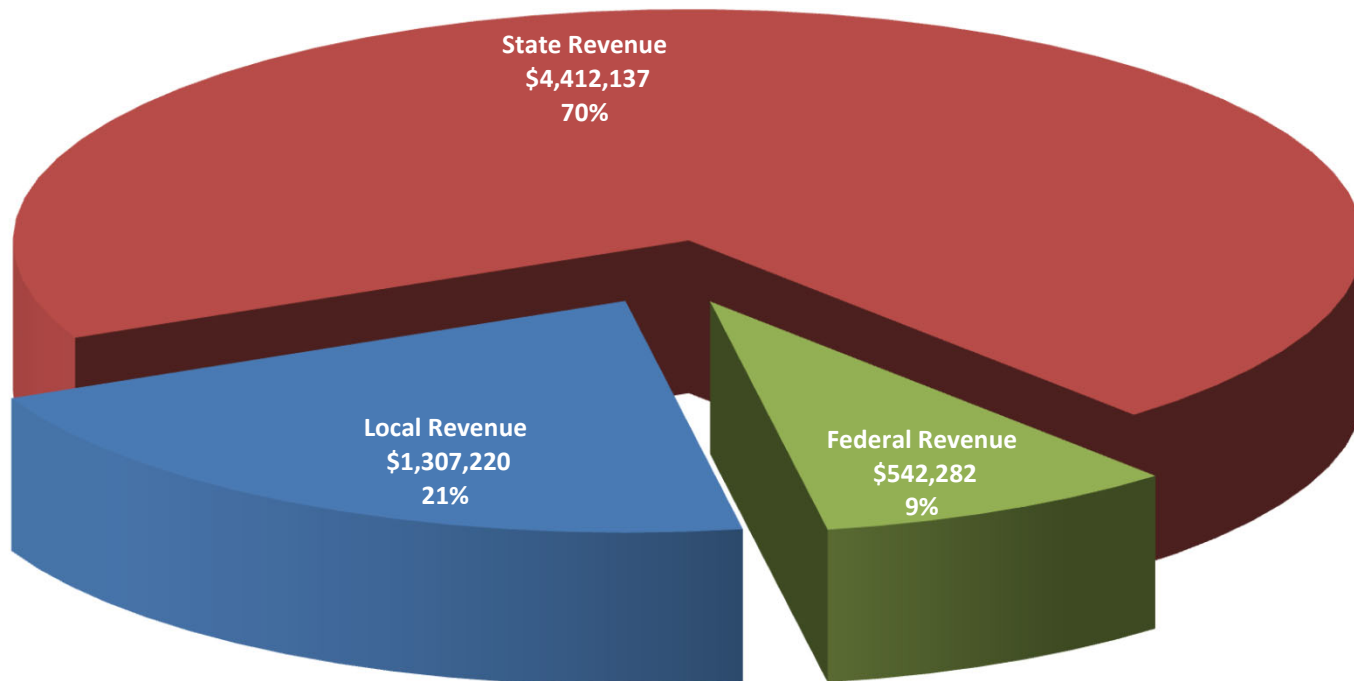
Ritzville School District Special Education Enrollment



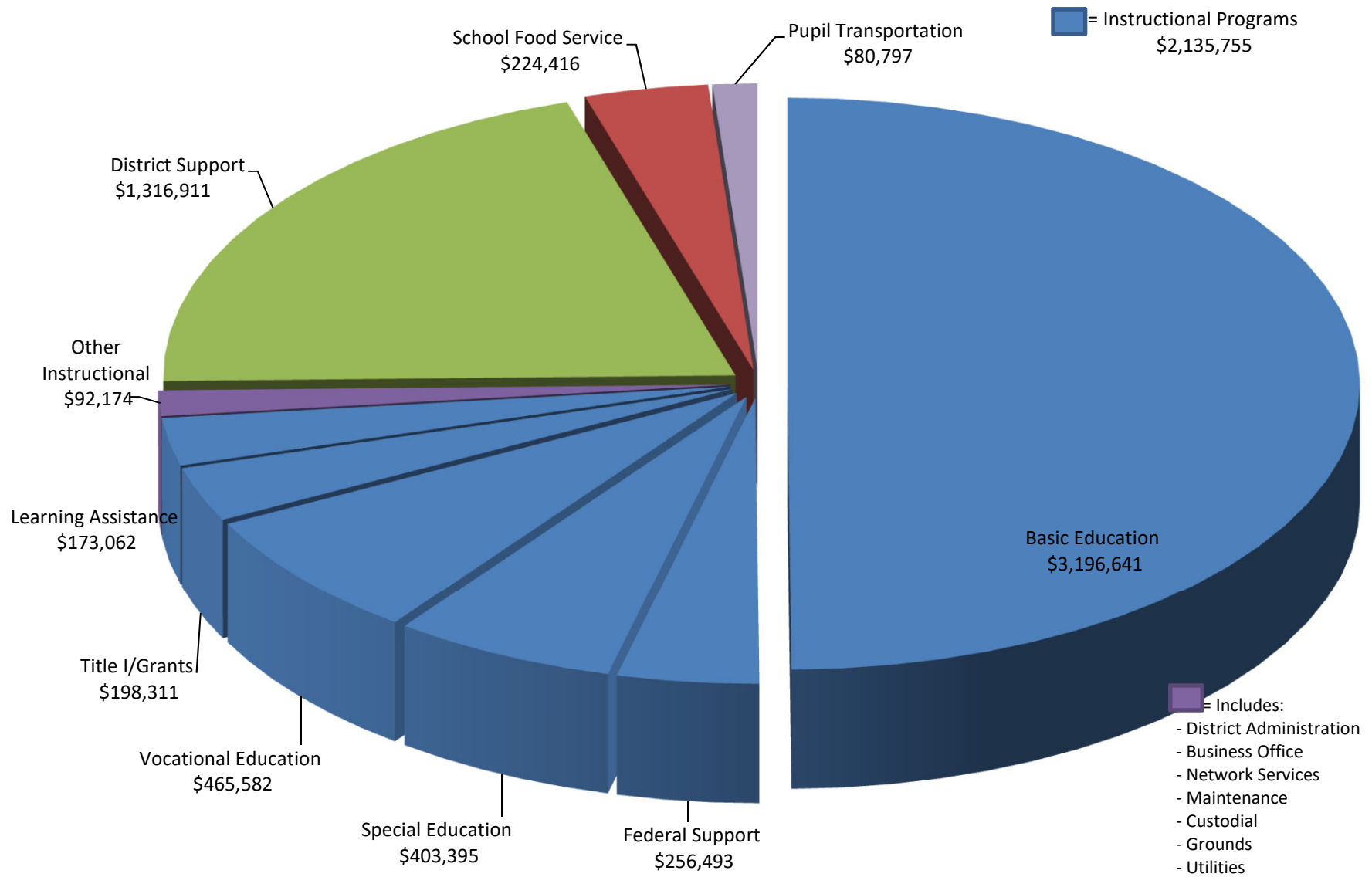
Ritzville School District Ending Fund Balance



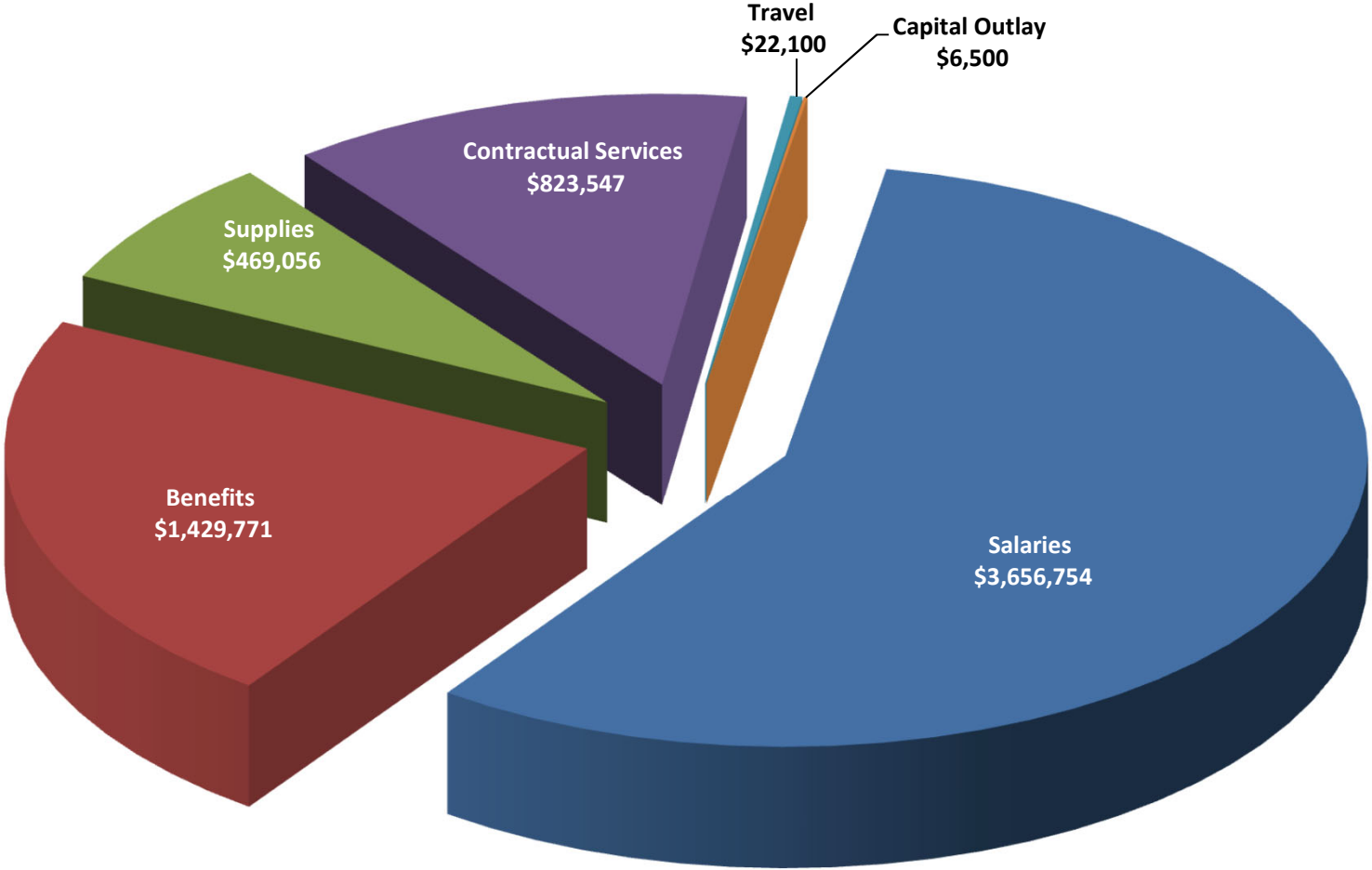
Ritzville School District Estimated Revenues



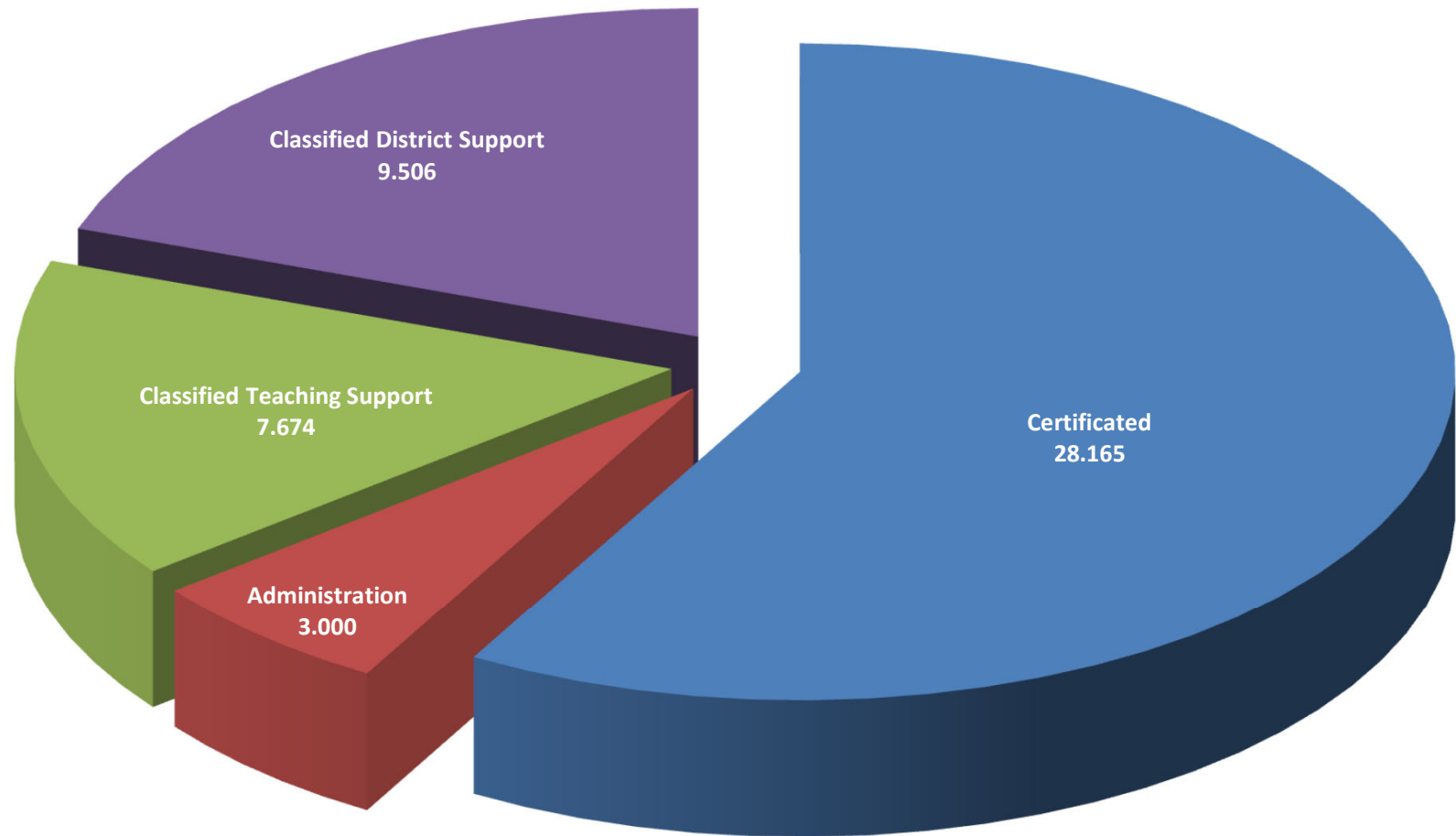
Ritzville School District Estimated Expenditure by Program



Ritzville School District Estimated Expenditure by Object



Ritzville School District Staffing Full Time Equivalent



Capital Project Fund

The Capital Projects Fund accounts for the financial resources used for purchases, renovations and upgrades to buildings and equipment. We are budgeting the nearly the balance of the capital projects account for minor improvements and facilities.

Description

Beginning Fund Balance	\$172,424.00
Projected Revenues	\$32,100.00
Projected Expenditures	\$25,000.00
Ending Fund Balance	\$179,524.00

DEBT SERVICE FUND

The Debt Service Fund accounts for the finance payback of the debt the School District obtained and paid through tax collection.

Description

Beginning Fund Balance	\$343,893.00
Projected Revenues	\$1,034,400.00
Projected Expenditures	\$945,200.00
Ending Fund Balance	\$433,093.00

ASSOCIATE STUDENT BODY (ASB) FUND

The ASB Fund accounts for the financial resources of the associated student body clus, classes, athletics and charitable purposes.

Description

Beginning Fund Balance	\$33,336.00
Projected Revenues	\$188,190.00
Projected Expenditures	\$185,835.00
Ending Fund Balance	\$35,691.00

PROJECTED MSOC

State Law Certification

In 2016, Legislature added a sentence to the very end of the budget requiring districts to disclose the use of the MSOC monies provided by the State.

See the chart below that shows Ritzville School District has allocated all of the state MSOC funds.

Description

State provided MSOC Funds	\$437,733.92
District budgeted MSOC's	<u>\$469,056.00</u>
Difference	-\$31,322.08

Ritzville School District No.160

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	6,261,639	188,190	1,034,400	32,100	0
Total Appropriation (Expenditures)	6,407,728	185,835	945,200	25,000	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-146,089	2,355	89,200	7,100	0
Beginning Total Fund Balance	600,000	33,336	343,893	172,424	0
Ending Total Fund Balance	453,911	35,691	433,093	179,524	0
SECTION B: EXCESS LEVIES FOR 2023 COLLECTION					
Excess levies approved by voters for 2023 collection	914,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	914,000	XXXXX	1,055,000	25,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Ritzville School District No.160

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	325.16		300.00		333.00	
FTE Certificated Employees	27.000		37.500		31.165	
FTE Classified Employees	16.019		16.217		17.180	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	5,613,953		5,981,264		6,261,639	
Total Expenditures	5,148,973		5,857,132		6,407,728	
Total Beginning Fund Balance	274,708		324,167		600,000	
Total Ending Fund Balance	699,092		448,299		453,911	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	2,518,332	48.91	2,567,756	43.84	3,196,641	49.89
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	256,493	4.00
Special Education Instruction	448,038	8.70	426,918	7.29	403,395	6.30
Vocational Instruction	457,040	8.88	438,659	7.49	465,528	7.27
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	316,324	6.14	678,148	11.58	371,373	5.80
Other Instructional Programs	55,782	1.08	62,150	1.06	42,174	0.66
Community Services	0	0.00	0	0.00	50,000	0.78
Support Services	1,178,598	22.89	1,363,408	23.28	1,622,124	25.32
Total - Program Groups	5,148,973	100.00	5,857,132	100.00	6,407,728	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	3,137,795	60.94	3,278,333	55.97	3,843,068	59.98
Teaching Support	347,697	6.75	811,720	13.86	443,092	6.91
Other Supportive Activities	842,374	16.36	966,274	16.50	1,120,983	17.49
Building Administration	414,603	8.05	403,671	6.89	449,444	7.01
Central Administration	366,224	7.11	397,134	6.78	551,141	8.60
Total - Activity Groups	5,148,973	100.00	5,857,132	100.00	6,407,728	100.00

Ritzville School District No.160

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	2,161,658	41.98	2,403,905	41.04	2,661,724	41.54
Classified Salaries	778,162	15.11	828,679	14.15	995,030	15.53
Employee Benefits and Payroll Taxes	1,262,106	24.51	1,291,505	22.05	1,429,771	22.31
Supplies, Instructional Resources and Noncapitalized Items	364,765	7.08	723,191	12.35	469,056	7.32
Purchased Services	579,924	11.26	591,252	10.09	823,547	12.85
Travel	2,358	0.05	17,100	0.29	22,100	0.34
Capital Outlay	0	0.00	1,500	0.03	6,500	0.10
Total - Objects	5,148,973	100.00	5,857,132	100.00	6,407,728	100.00

Ritzville School District No.160

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	17.00	10.00	15.00
2. Grade 1	29.50	16.00	20.00
3. Grade 2	22.20	29.00	16.00
4. Grade 3	27.50	22.00	29.00
5. Grade 4	28.10	27.00	22.00
6. Grade 5	21.50	27.00	27.00
7. Grade 6	23.40	21.00	27.00
8. Grade 7	34.00	23.00	21.00
9. Grade 8	28.30	34.00	23.00
10. Grade 9	30.80	27.00	25.00
11. Grade 10	18.40	30.00	27.00
12. Grade 11 (excluding Running Start)	17.24	18.00	30.00
13. Grade 12 (excluding Running Start)	22.39	15.00	18.00
14. SUBTOTAL	320.33	299.00	300.00
15. Running Start	3.83	1.00	1.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	1.00	0.00	32.00
18. TOTAL K-12	325.16	300.00	333.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	27.00	37.50	31.165
2. General Fund FTE Classified Employees /4	16.02	16.22	17.180

1/ Enrollment are the average counts at school year?s end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Ritzville School District No.160

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	806,306	875,832	884,770
2000 Local Nontax Support	59,819	73,450	122,450
3000 State, General Purpose	3,690,620	3,432,775	3,888,577
4000 State, Special Purpose	485,803	494,492	523,560
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	567,496	1,104,715	542,282
7000 Revenues from Other School Districts	3,909	0	300,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,613,953	5,981,264	6,261,639
EXPENDITURES			
00 Regular Instruction	2,518,332	2,567,756	3,196,641
10 Federal Special Purpose Funding	174,859	320,093	256,493
20 Special Education Instruction	448,038	426,918	403,395
30 Vocational Education Instruction	457,040	438,659	465,528
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	316,324	678,148	371,373
70 Other Instructional Programs	55,782	62,150	42,174
80 Community Services	0	0	50,000
90 Support Services	1,178,598	1,363,408	1,622,124
B. TOTAL EXPENDITURES	5,148,973	5,857,132	6,407,728
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	40,596	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	424,385	124,132	-146,089
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	14,276	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0

Ritzville School District No.160

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	260,432	324,167	600,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	274,708	324,167	600,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	16,320	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	448,299	453,911
G.L.891 Unassigned to Minimum Fund Balance Policy	682,772	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	699,092	448,299	453,911

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Ritzville School District No.160

SUMMARY OF GENERAL FUND BUDGET

- 2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.
- 3/ Line H must be equal to or greater than all restricted fund balances.

Ritzville School District No.160
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	805,161	875,832	884,770
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	1,145	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	806,306	875,832	884,770
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	11,992	3,500	43,500
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	9,000
2200 Sales of Goods, Supplies, and Services, Unassigned	0	500	500
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	203	0	40,000
2300 Investment Earnings	180	200	200
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	2,400	3,500	3,500
2600 Fines and Damages	158	250	250
2700 Rentals and Leases	964	500	500
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	43,920	25,000	25,000
2910 E-Rate	0	40,000	0
2998 Local School Food Services-non NSLP	0	0	0

Ritzville School District No.160
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	59,819	73,450	122,450
STATE, GENERAL PURPOSE			
3100 Apportionment	3,654,178	3,397,968	3,860,543
3121 Special Education--General Apportionment	36,442	34,807	28,034
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	3,690,620	3,432,775	3,888,577
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	251,281	246,924	246,745
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	141,629	147,735	161,672
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	52,663	52,813	52,813
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	0	0	0
4174 Highly Capable	0	8,708	10,278
4188 Childcare	0	0	0
4198 School Food Services	1,919	0	5,000
4199 Transportation--Operations	0	0	0
4300 Other State Agencies, Unassigned	27,052	38,312	47,052
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	11,260	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	485,803	494,492	523,560

Ritzville School District No.160
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	375,000	0
6111 Federal Special Purpose--SLFRF	9,887	0	0
6112 Federal Special Purpose--ESSER II	182,097	0	0
6113 Federal Special Purpose--ESSER III	0	286,295	244,000
6114 Federal Special Purpose ESSER III Learning Loss	0	81,805	4,700
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6124 Special Education--Supplemental	71,686	71,686	80,549
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	13,751	12,500	12,500
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	55,908	72,429	77,295
6152 School Improve, Fed Other Title Grants under ESEA, Fed	38,300	10,000	22,238
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	47,071	0	0

Ritzville School District No.160
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	147,791	155,000	65,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	31,000	30,000
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

Ritzville School District No.160

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	1,005	9,000	6,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	567,496	1,104,715	542,282

REVENUES FROM OTHER SCHOOL DISTRICTS

Ritzville School District No.160
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	3,909	0	300,000
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	3,909	0	300,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,613,953	5,981,264	6,261,639

Ritzville School District No.160

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	2,510,260	2,552,756	3,195,141
02 Alternative Learning Experience	8,072	15,000	1,500
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	2,518,332	2,567,756	3,196,641
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	9,887	0	0
12 Federal Special Purpose - ESSER II	163,888	0	0
13 Federal Special Purpose - ESSER III	1,084	238,192	251,793
14 Federal Special Purpose ESSER III Learning Loss	0	81,901	4,700
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	174,859	320,093	256,493
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	361,956	355,232	324,338
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	86,082	71,686	79,057
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	448,038	426,918	403,395
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	337,269	339,637	370,828
34 Middle School Career and Technical Education, State	106,020	86,522	82,200
38 Vocational, Federal	13,751	12,500	12,500
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	457,040	438,659	465,528
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Ritzville School District No.160

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	55,908	69,781	95,811
52 Other Title Grants under ESEA-Federal	53,836	410,000	50,000
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	165,215	147,735	173,062
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	41,365	50,632	52,500
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	0	0	0
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	316,324	678,148	371,373
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	0	8,708	9,500
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	55,782	53,442	32,674
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	55,782	62,150	42,174
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	50,000
89 Other Community Services	0	0	0

Ritzville School District No.160

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	0	0	50,000
SUPPORT SERVICES			
97 District-wide Support	1,005,957	1,052,709	1,316,911
98 School Food Services	172,271	240,699	224,416
99 Pupil Transportation	370	70,000	80,797
90 TOTAL SUPPORT SERVICES	1,178,598	1,363,408	1,622,124
TOTAL PROGRAM EXPENDITURES	5,148,973	5,857,132	6,407,728

Ritzville School District No.160
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	3,195,141	0		1,788,348	364,682	787,605	113,906	131,000	9,600	0
02 ALE	1,500	0		0	0	0	1,500	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	3,196,641	0		1,788,348	364,682	787,605	115,406	131,000	9,600	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	251,793	0		155,389	20,281	76,123	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	4,700	0		0	0	0	4,700	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	256,493	0		155,389	20,281	76,123	4,700	0	0	0
21 Sp Ed, Sup, St	324,338	0		113,216	62,231	91,991	900	56,000	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	79,057	0		0	0	0	0	79,057	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Ritzville School District No.160

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	403,395	0		113,216	62,231	91,991	900	135,057	0	0
31 Voc, Basic, St	370,828	0		244,110	0	86,118	26,500	4,600	8,000	1,500
34 MidSchCar/Tec	82,200	0		59,708	0	22,492	0	0	0	0
38 Voc, Fed	12,500	0		0	0	0	12,500	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	465,528	0		303,818	0	108,610	39,000	4,600	8,000	1,500
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	95,811	0		37,076	25,542	30,393	2,250	550	0	0
52 Other Title Grants under ESEA-Federal	50,000	0	0	0	0	0	0	50,000	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	173,062	0		101,952	15,932	54,578	600	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

Ritzville School District No.160

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
58 Sp/Plt Pgm, St	52,500	0		0	0	0	47,500	5,000	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	0	0		0	0	0	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	371,373	0	0	139,028	41,474	84,971	50,350	55,550	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	9,500	0		0	0	0	5,000	4,500	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	32,674	0		6,925	12,938	12,811	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	42,174	0		6,925	12,938	12,811	5,000	4,500	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	50,000	0		0	0	0	50,000	0	0	0

Ritzville School District No.160

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	50,000	0	0	0	0	0	50,000	0	0	0
97 Distwide Suppt	1,316,911	0	0	155,000	403,262	225,609	80,700	442,840	4,500	5,000
98 Schl Food Serv	224,416	0	0	0	61,682	39,734	123,000	0	0	0
99 Pupil Transp	80,797	0	0	0	28,480	2,317	0	50,000	0	0
TOTAL SUPPORT SERVICES	1,622,124	0	0	155,000	493,424	267,660	203,700	492,840	4,500	5,000
OBJECT TOTALS	6,407,728	0	0	2,661,724	995,030	1,429,771	469,056	823,547	22,100	6,500

Ritzville School District No.160

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
(0) Debit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	2,161,658	41.98	2,403,905	41.04	2,661,724	41.54
(3) Classified Salaries	778,162	15.11	828,679	14.15	995,030	15.53
(4) Employee Benefits and Payroll Taxes	1,262,106	24.51	1,291,505	22.05	1,429,771	22.31
(5) Supplies and Materials	364,765	7.08	723,191	12.35	469,056	7.32
(7) Purchased Services	579,924	11.26	591,252	10.09	823,547	12.85
(8) Travel	2,358	0.05	17,100	0.29	22,100	0.34
(9) Capital Outlay	0	0.00	1,500	0.03	6,500	0.10
TOTAL EXPENDITURES	5,148,973	100.00	5,857,132	100.00	6,407,728	100.00

Ritzville School District No.160
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	3,074,075	59.70	3,152,528	53.82	3,589,414	56.02
28 Extracur	55,647	1.08	110,805	1.89	238,654	3.72
29 Pmt to SD	8,072	0.16	15,000	0.26	15,000	0.23
TOTAL TEACHING ACTIVITIES	3,137,795	60.94	3,278,333	55.97	3,843,068	59.98
TEACHING SUPPORT						
22 Lrn Resrc	793	0.02	2,556	0.04	1,956	0.03
24 Guid/Coun	78,997	1.53	115,633	1.97	103,275	1.61
25 Pupil M/S	14,847	0.29	34,529	0.59	31,602	0.49
26 Health	151,647	2.95	143,744	2.45	190,935	2.98
31 InstProDev	7,953	0.15	23,500	0.40	30,000	0.47
32 Inst Tech	33,860	0.66	419,100	7.16	35,600	0.56
33 Curriculum	59,600	1.16	31,900	0.54	15,600	0.24
34 Prof Lrng St	40,280	0.78	40,758	0.70	34,124	0.53
TOTAL TEACHING SUPPORT	347,697	6.75	811,720	13.86	443,092	6.91
OTHER SUPPORT ACTIVITIES						
42 Food	97,711	1.90	128,200	2.19	118,000	1.84
44 Operation	104,560	2.03	112,499	1.92	106,416	1.66
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	370	0.01	70,000	1.20	80,797	1.26
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	0	0.00	0	0.00	0	0.00
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	0	0.00	0	0.00	0	0.00
62 Grnd Mnt	70,122	1.36	42,263	0.72	90,759	1.42
63 Oper Bldg	286,439	5.56	236,462	4.04	275,876	4.31
64 Maintnce	3,162	0.06	6,400	0.11	6,000	0.09
65 Utilities	190,554	3.70	242,450	4.14	213,450	3.33
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	68,684	1.33	75,000	1.28	80,000	1.25
72 Info Sys	13,741	0.27	18,000	0.31	12,500	0.20
73 Printing	0	0.00	0	0.00	0	0.00

Ritzville School District No.160

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	7,031	0.14	35,000	0.60	77,500	1.21
83 Interest	0	0.00	0	0.00	4,615	0.07
84 Principal	0	0.00	0	0.00	5,070	0.08
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	50,000	0.78
TOTAL OTHER SUPPORT ACTIVITIES	842,374	16.36	966,274	16.50	1,120,983	17.49
UNIT ADMINISTRATION						
23 Princ Off	414,603	8.05	403,671	6.89	449,444	7.01
TOTAL UNIT ADMINISTRATION	414,603	8.05	403,671	6.89	449,444	7.01
CENTRAL ADMINISTRATION						
11 Bd of Dir	4,952	0.10	43,500	0.74	23,500	0.37
12 Supt Off	104,384	2.03	102,965	1.76	217,090	3.39
13 Busns Off	166,640	3.24	164,739	2.81	212,161	3.31
14 HR	0	0.00	0	0.00	0	0.00
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	0	0.00	0	0.00	0	0.00
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	90,248	1.75	85,930	1.47	98,390	1.54
TOTAL CENTRAL ADMINISTRATION	366,224	7.11	397,134	6.78	551,141	8.60
TOTAL EXPENDITURES	5,148,973	100.00	5,857,132	100.00	6,407,728	100.00

Ritzville School District No.160

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	24.896	79.88	6.692	38.95
28 Extracurricular	2.000	6.42	0.000	0.00
TOTAL TEACHING ACTIVITIES	26.896	86.30	6.692	38.95
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.000	0.00
24 Guidance and Counseling	1.000	3.21	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	0.470	2.74
26 Health/Related Services	0.000	0.00	0.512	2.98
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.269	0.86	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	1.269	4.07	0.982	5.72
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	2.026	11.79
52 Operations	XXXXX	XXXXX	0.000	0.00
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	5.82
63 Operation of Buildings	XXXXX	XXXXX	3.000	17.46
64 Maintenance	XXXXX	XXXXX	0.000	0.00
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	0.000	0.00
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	6.026	35.08

Ritzville School District No.160

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	2.000	6.42	1.576	9.17
TOTAL UNIT ADMINISTRATION	2.000	6.42	1.576	9.17
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	3.21	0.000	0.00
13 Business Office	0.000	0.00	1.904	11.08
14 Human Resources	0.000	0.00	0.000	0.00
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	0.000	0.00	0.000	0.00
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	0.000	0.00
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	1.000	3.21	1.904	11.08
TOTAL FTE STAFF	31.165	100.00	17.180	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Ritzville School District No.160
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES			
100 General Student Body	2,695	15,000	5,100
200 Athletics	29,263	68,250	79,450
300 Classes	3,680	2,600	4,540
400 Clubs	20,966	70,900	99,100
600 Private Moneys	0	0	0
A. TOTAL REVENUES	56,604	156,750	188,190
EXPENDITURES			
100 General Student Body	1,984	16,500	4,000
200 Athletics	42,120	90,700	83,595
300 Classes	508	4,617	4,540
400 Clubs	18,760	69,953	93,700
600 Private Moneys	0	0	0
B. TOTAL EXPENDITURES	63,372	181,770	185,835
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-6,768	-25,020	2,355
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	50,977	0	0
G.L.819 Restricted for Fund Purposes	0	40,198	33,336
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	50,977	40,198	33,336
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	44,209	15,178	35,691
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Ritzville School District No.160
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	44,209	15,178	35,691

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Ritzville School District No.160
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	846,034	1,052,995	1,033,900
2000 Local Nontax Support	277	750	500
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	40,596	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	886,907	1,053,745	1,034,400
EXPENDITURES			
Matured Bond Expenditures	584,800	595,000	630,000
Interest on Bonds	356,621	334,700	310,200
Interfund Loan Interest	0	0	0
Bond Transfer Fees	427	500	5,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	941,848	930,200	945,200
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-54,940	123,545	89,200
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	455,309	567,004	343,893
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	455,309	567,004	343,893
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	400,369	690,550	433,093
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Ritzville School District No.160
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	400,369	690,549	433,093

Ritzville School District No.160

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	846,034	1,052,995	1,033,900
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	846,034	1,052,995	1,033,900
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	277	750	500
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	277	750	500
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	40,596	0	0

Ritzville School District No.160

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	40,596	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	886,907	1,053,745	1,034,400

Ritzville School District No.160
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	32,129	49,905	32,000
2000 Local Nontax Support	157	500	100
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	121,727	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	154,012	50,405	32,100
EXPENDITURES			
10 Sites	1,777	20,000	0
20 Buildings	190,498	52,946	0
30 Equipment	0	81,678	25,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	192,275	154,624	25,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-38,263	-104,219	7,100
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

Ritzville School District No.160
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	183,283	104,219	0
G.L.890 Unassigned Fund Balance	0	0	172,424
F. TOTAL BEGINNING FUND BALANCE	183,283	104,219	172,424
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	145,020	0	179,524
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	145,020	0	179,524

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Ritzville School District No.160

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

- 2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.
- 3/ Line H must be equal to or greater than all restricted fund balances.

Ritzville School District No.160

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	32,129	49,905	32,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	32,129	49,905	32,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	157	500	100
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	157	500	100
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	121,727	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	121,727	0	0

Ritzville School District No.160

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Ritzville School District No.160

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	154,012	50,405	32,100

Ritzville School District No.160
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	0	0	0
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Ritzville School District No.160
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	0	0	0
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Ritzville School District No.160
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	0	0	0

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.