

Othello School District No.147**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	67,673,447	550,019	2,360,850	7,227,608	180,097
Total Appropriation (Expenditures)	67,648,002	547,284	2,252,750	7,227,608	405,000
Other Financing Uses--Transfers Out (G.L. 536)	5,000,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,974,555	2,735	108,100	0	-224,903
Beginning Total Fund Balance	14,000,000	220,000	1,539,000	5,000	405,000
Ending Total Fund Balance	9,025,445	222,735	1,647,100	5,000	180,097
SECTION B: EXCESS LEVIES FOR 2020 COLLECTION					
Excess levies approved by voters for 2020 collection	3,350,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	1,336,414	0	0	0	0
Net excess levy amount for 2020 collection after rollback	2,013,586	XXXX	2,325,000	0	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.

Othello School District No.147

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,349.80		4,477.00		4,506.00	
FTE Certificated Employees	290.540		292.455		306.901	
FTE Classified Employees	180.064		204.764		210.392	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	53,914,145		62,294,237		67,673,447	
Total Expenditures	53,135,395		61,116,089		67,648,002	
Total Beginning Fund Balance	11,253,642		10,698,920		14,000,000	
Total Ending Fund Balance	12,032,392		11,877,068		9,025,445	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	28,747,175	54.10	32,607,291	53.35	35,199,908	52.03
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	5,308,799	9.99	6,397,959	10.47	7,063,687	10.44
Vocational Instruction	1,198,941	2.26	1,744,207	2.85	1,524,386	2.25
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	6,291,596	11.84	7,649,822	12.52	8,187,083	12.10
Other Instructional Programs	169,518	0.32	126,938	0.21	150,343	0.22
Community Services	130,280	0.25	140,242	0.23	671,630	0.99
Support Services	11,289,085	21.25	12,449,630	20.37	14,850,965	21.95
Total - Program Groups	53,135,395	100.00	61,116,089	100.00	67,648,002	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	28,813,536	54.23	34,586,648	56.59	36,956,888	54.63
Teaching Support	8,927,697	16.80	9,556,599	15.64	11,082,588	16.38
Other Supportive Activities	8,381,625	15.77	8,976,126	14.69	11,199,618	16.56
Building Administration	2,796,903	5.26	2,935,332	4.80	3,158,106	4.67
Central Administration	4,215,633	7.93	5,061,384	8.28	5,250,802	7.76
Total - Activity Groups	53,135,395	100.00	61,116,089	100.00	67,648,002	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	20,911,840	39.36	24,410,052	39.94	25,752,889	38.07
Classified Salaries	9,517,419	17.91	10,609,482	17.36	11,599,391	17.15

Othello School District No.147**GENERAL FUND FINANCIAL SUMMARY**

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	12,575,574	23.67	14,515,639	23.75	16,786,317	24.81
Supplies, Instructional Resources and Noncapitalized Items	4,180,926	7.87	4,939,468	8.08	5,219,031	7.71
Purchased Services	5,116,711	9.63	5,480,626	8.97	6,497,297	9.60
Travel	234,737	0.44	384,533	0.63	298,781	0.44
Capital Outlay	598,187	1.13	776,289	1.27	1,494,296	2.21
Total - Objects	53,135,395	100.00	61,116,089	100.00	67,648,002	100.00

Othello School District No.147**FY ENROLLMENT AND STAFF COUNTS**

	Average 1/ 2017-2018	Budget 2/ 2018-2019	Budget 3/ 2019-2020
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	335.40	360.00	380.00
2. Grade 1	371.70	335.00	367.00
3. Grade 2	387.20	371.00	329.00
4. Grade 3	353.20	386.00	365.00
5. Grade 4	407.66	353.00	378.00
6. Grade 5	368.40	408.00	345.00
7. Grade 6	348.08	367.00	400.00
8. Grade 7	340.33	348.00	360.00
9. Grade 8	298.29	341.00	350.00
10. Grade 9	313.74	300.00	335.00
11. Grade 10	301.22	315.00	302.00
12. Grade 11 (excluding Running Start)	251.20	300.00	295.00
13. Grade 12 (excluding Running Start)	227.20	250.00	255.00
14. SUBTOTAL	4,303.62	4,434.00	4,461.00
15. Running Start	46.18	43.00	45.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	4,349.80	4,477.00	4,506.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	290.540	292.455	306.901
2. General Fund FTE Classified Employees /4	180.064	204.764	210.392

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.

Othello School District No.147

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,998,093	2,451,284	1,990,504
2000 Local Nontax Support	551,300	364,925	777,100
3000 State, General Purpose	34,514,906	41,321,998	43,188,112
4000 State, Special Purpose	10,713,635	12,798,393	14,452,571
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	5,068,579	5,349,487	7,257,010
7000 Revenues from Other School Districts	9,791	8,150	8,150
8000 Revenues from Other Entities	57,841	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	53,914,145	62,294,237	67,673,447
EXPENDITURES			
00 Regular Instruction	28,747,175	32,607,291	35,199,908
10 Federal Stimulus	0	0	0
20 Special Education Instruction	5,308,799	6,397,959	7,063,687
30 Vocational Education Instruction	1,198,941	1,744,207	1,524,386
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	6,291,596	7,649,822	8,187,083
70 Other Instructional Programs	169,518	126,938	150,343
80 Community Services	130,280	140,242	671,630
90 Support Services	11,289,085	12,449,630	14,850,965
B. TOTAL EXPENDITURES	53,135,395	61,116,089	67,648,002
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	5,000,000
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)	778,750	1,178,148	-4,974,555
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,034,513	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	301,879	0	800,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	293,930	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Othello School District No.147

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,032,875	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	1,175,255	350,000	400,000
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	7,213,777	4,237,311	6,493,000
G.L.891 Unassigned to Minimum Fund Balance Policy		6,111,609	6,307,000
F. TOTAL BEGINNING FUND BALANCE	11,253,642	10,698,920	14,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,020,532	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	962,482	0	800,000
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	227,286	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	811,091	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	756,813	350,000	400,000
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	8,254,188	5,415,459	1,060,175
G.L.891 Unassigned to Minimum Fund Balance Policy	0	6,111,609	6,765,270
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	12,032,392	11,877,068	9,025,445

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

Othello School District No.147**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.

Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	2,995,439	2,451,284	1,990,504
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	2,654	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	2,998,093	2,451,284	1,990,504
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	11,396	10,950	10,750
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	275	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	19,889	15,000	15,000
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	36,612	36,150	36,250
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	13,712	34,000	10,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	220,151	45,000	52,000
2300 Investment Earnings	157,023	90,000	225,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	9,617	750	500
2600 Fines and Damages	26,095	14,800	10,000
2700 Rentals and Leases	8,942	10,000	10,000
2800 Insurance Recoveries	21,969	3,000	3,000
2900 Local Support Nontax, Unassigned	25,619	105,275	304,600
2910 E-Rate	0	0	100,000
2000 TOTAL LOCAL SUPPORT NONTAX	551,300	364,925	777,100
STATE, GENERAL PURPOSE			
3100 Apportionment	28,374,634	35,255,240	37,198,645

Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
3121 Special Education--General Apportionment	993,916	1,229,920	1,146,618
3300 Local Effort Assistance	5,146,356	4,836,838	4,842,849
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	34,514,906	41,321,998	43,188,112
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	648	0	0
4121 Special Education	3,828,592	4,675,991	5,317,516
4122 Special Ed-Infants and Toddlers-State	409,938	511,999	486,241
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,597,624	3,193,756	3,433,033
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	329,882	316,823	295,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,861,070	2,387,868	2,810,548
4174 Highly Capable	92,430	117,454	123,712
4188 Childcare	0	0	0
4198 School Food Services	88,811	49,502	32,400
4199 Transportation--Operations	1,491,500	1,545,000	1,954,121
4300 Other State Agencies, Unassigned	13,141	0	0
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 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	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	10,713,635	12,798,393	14,452,571
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

Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	764,783	784,139	722,776
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	25,779	23,000	23,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,171,291	1,415,311	1,604,326
6152 School Improve, Fed Other Title Grants under ESEA, Fed	248,607	226,411	732,086
6153 Migrant ESEA Migrant, Federal	291,240	403,585	889,597
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)	196,730	233,017	325,225
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	2,107,455	2,154,024	2,715,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	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

Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	0	0
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	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
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	71,994	0	45,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	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	190,700	110,000	200,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,068,579	5,349,487	7,257,010
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	9,791	8,150	8,150
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	9,791	8,150	8,150
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	8,480	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	49,361	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 ENTITIES	57,841	0	0
OTHER FINANCING SOURCES			

Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	53,914,145	62,294,237	67,673,447

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REGULAR INSTRUCTION			
01 Basic Education	28,747,175	32,607,291	35,199,908
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	28,747,175	32,607,291	35,199,908
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	4,150,266	5,212,030	5,684,694
22 Special Education, Infants and Toddlers, State	429,402	465,000	465,475
24 Special Education, Supplemental, Federal	729,130	720,929	913,518
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	5,308,799	6,397,959	7,063,687
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,100,099	1,584,549	1,409,587
34 Middle School Career and Technical Education, State	74,029	133,182	88,323
38 Vocational, Federal	24,813	26,476	26,476
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,198,941	1,744,207	1,524,386
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,116,686	1,359,777	1,636,934
52 Other Title Grants under ESEA-Federal	252,449	211,848	100,413
53 Migrant ESEA Migrant, Federal	280,215	415,224	451,930
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,319,636	3,026,266	3,173,290
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	324,234	280,644	301,492
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	220,168	235,727	247,983
65 Transitional Bilingual, State	1,778,207	2,120,336	2,275,041
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	6,291,596	7,649,822	8,187,083
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	119,940	125,938	134,740
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	49,578	1,000	15,603
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	169,518	126,938	150,343
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	100,905	106,242	118,577
88 Child Care	0	0	500,575
89 Other Community Services	29,375	34,000	52,478
80 TOTAL COMMUNITY SERVICES	130,280	140,242	671,630
SUPPORT SERVICES			
97 District-wide Support	7,223,102	7,972,166	9,389,917
98 School Food Services	2,418,001	2,657,691	3,266,757
99 Pupil Transportation	1,647,982	1,819,773	2,194,291
90 TOTAL SUPPORT SERVICES	11,289,085	12,449,630	14,850,965
TOTAL PROGRAM EXPENDITURES	53,135,395	61,116,089	67,648,002

Othello School District No.147

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	35,199,908	276,345		19,614,452	2,419,945	9,011,015	1,608,619	1,255,196	87,386	926,950
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	35,199,908	276,345		19,614,452	2,419,945	9,011,015	1,608,619	1,255,196	87,386	926,950
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	5,684,694	18,175		2,400,590	749,971	1,513,278	114,518	849,662	38,500	0
22 Sp Ed, I&T, St	465,475	475		0	0	0	0	465,000	0	0
24 Sp Ed, Sup, Fed	913,518	0		0	537,344	376,174	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
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	7,063,687	18,650		2,400,590	1,287,315	1,889,452	114,518	1,314,662	38,500	0
31 Voc, Basic, St	1,409,587	9,355		815,506	41,797	340,236	102,340	62,640	21,200	16,513
34 MidSchCar/Tec	88,323	2,300		37,004	0	15,162	3,000	8,000	4,500	18,357
38 Voc, Fed	26,476	0		0	0	0	0	0	0	26,476
39 Voc, Other	0	0		0	0	0	0	0	0	0

Othello School District No.147

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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,524,386	11,655		852,510	41,797	355,398	105,340	70,640	25,700	61,346
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	1,636,934	4,080		411,914	558,308	501,765	68,567	66,575	25,725	0
52 Other Title Grants under ESEA -Federal	100,413	6,800	0	300	0	30	10,409	64,874	18,000	0
53 ESEA Migrant, Federal	451,930	4,750		114,129	147,268	114,826	57,207	9,000	4,750	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,173,290	11,950		475,225	998,234	860,324	563,968	242,839	20,750	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
58 Sp/Plt Pgm, St	301,492	0		243,890	0	56,602	1,000	0	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	247,983	530		116,540	8,160	45,063	39,690	25,000	13,000	0
65 Tran Biling, St	2,275,041	6,575		992,533	438,670	629,570	83,863	106,030	17,800	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Othello School District No.147

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
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	8,187,083	34,685	0	2,354,531	2,150,640	2,208,180	824,704	514,318	100,025	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	134,740	1,705		96,381	834	35,820	0	0	0	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	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	15,603	1,200		0	0	0	500	13,903	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	150,343	2,905		96,381	834	35,820	500	13,903	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	118,577	5,100		0	63,585	26,962	14,930	7,000	1,000	0
88 Child Care	500,575	0		58,760	213,114	154,851	69,050	2,650	2,150	0
89 Othr Comm Srv	52,478	16,000	0	0	2,040	438	34,000	0	0	0
TOTAL COMMUNITY SERVICES	671,630	21,100	0	58,760	278,739	182,251	117,980	9,650	3,150	0
97 Distwide Suppt	9,389,917	52,050	-163,000	375,665	3,333,799	1,569,968	547,270	3,163,345	40,820	470,000
98 Schl Food Serv	3,266,757	5,600	-15,000	0	869,334	696,140	1,634,900	64,283	1,500	10,000
99 Pupil Transp	2,194,291	8,400	-253,390	0	1,216,988	838,093	265,200	91,300	1,700	26,000

Othello School District No.147

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
TOTAL SUPPORT SERVICES	14,850,965	66,050	-431,390	375,665	5,420,121	3,104,201	2,447,370	3,318,928	44,020	506,000
OBJECT TOTALS	67,648,002	431,390	-431,390	25,752,889	11,599,391	16,786,317	5,219,031	6,497,297	298,781	1,494,296

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
(0) Debit Transfers	431,468	XXXXX	360,237	XXXXX	431,390	XXXXX
(1) Credit Transfers	-431,468	XXXXX	-360,237	XXXXX	-431,390	XXXXX
(2) Certificated Salaries	20,911,840	39.36	24,410,052	39.94	25,752,889	38.07
(3) Classified Salaries	9,517,419	17.91	10,609,482	17.36	11,599,391	17.15
(4) Employee Benefits and Payroll Taxes	12,575,574	23.67	14,515,639	23.75	16,786,317	24.81
(5) Supplies and Materials	4,180,926	7.87	4,939,468	8.08	5,219,031	7.71
(7) Purchased Services	5,116,711	9.63	5,480,626	8.97	6,497,297	9.60
(8) Travel	234,737	0.44	384,533	0.63	298,781	0.44
(9) Capital Outlay	598,187	1.13	776,289	1.27	1,494,296	2.21
TOTAL EXPENDITURES	53,135,395	100.00	61,116,089	100.00	67,648,002	100.00

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	27,682,413	52.10	33,459,281	54.75	35,825,069	52.96
28 Extracur	1,131,123	2.13	1,127,367	1.84	1,131,819	1.67
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	28,813,536	54.23	34,586,648	56.59	36,956,888	54.63
TEACHING SUPPORT						
22 Lrn Resrc	635,926	1.20	762,871	1.25	792,283	1.17
24 Guid/Coun	1,671,111	3.15	1,860,708	3.04	2,011,261	2.97
25 Pupil M/S	887,938	1.67	962,508	1.57	1,309,393	1.94
26 Health	1,941,208	3.65	1,971,697	3.23	2,430,637	3.59
31 InstProDev	1,842,314	3.47	2,151,221	3.52	2,199,381	3.25
32 Inst Tech	1,269,030	2.39	1,038,133	1.70	1,471,233	2.17
33 Curriculum	429,402	0.81	809,461	1.32	868,400	1.28
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	8,927,697	16.80	9,556,599	15.64	11,082,588	16.38
OTHER SUPPORT ACTIVITIES						
42 Food	1,208,780	2.27	1,144,418	1.87	1,558,500	2.30
44 Operation	1,119,879	2.11	1,421,303	2.33	1,626,408	2.40
49 Transfers	-15,794	-0.03	0	0.00	-15,000	-0.02
52 Operation	1,295,068	2.44	1,380,487	2.26	1,524,965	2.25
53 Maintnce	311,952	0.59	313,426	0.51	367,076	0.54
56 Insurance	42,103	0.08	43,500	0.07	47,300	0.07
59 Transfers	-253,206	-0.48	-203,009	-0.33	-253,390	-0.37
62 Grnd Mnt	218,745	0.41	192,281	0.31	200,302	0.30
63 Oper Bldg	1,370,137	2.58	1,473,165	2.41	1,628,317	2.41
64 Maintnce	1,011,661	1.90	1,121,532	1.84	1,483,047	2.19
65 Utilities	1,037,705	1.95	1,052,500	1.72	1,892,500	2.80
67 Bldg Secu	67,962	0.13	65,664	0.11	67,224	0.10
68 Insurance	281,820	0.53	280,000	0.46	315,000	0.47
72 Info Sys	650,905	1.22	687,980	1.13	730,693	1.08
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	18,113	0.03	2,879	0.00	10,676	0.02
83 Interest	0	0.00	0	0.00	0	0.00

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	15,794	0.03	0	0.00	16,000	0.02
TOTAL OTHER SUPPORT ACTIVITIES	8,381,625	15.77	8,976,126	14.69	11,199,618	16.56
UNIT ADMINISTRATION						
23 Princ Off	2,796,903	5.26	2,935,332	4.80	3,158,106	4.67
TOTAL UNIT ADMINISTRATION	2,796,903	5.26	2,935,332	4.80	3,158,106	4.67
CENTRAL ADMINISTRATION						
11 Bd of Dir	155,093	0.29	146,561	0.24	142,536	0.21
12 Supt Off	684,362	1.29	760,082	1.24	781,547	1.16
13 Busns Off	959,675	1.81	1,401,352	2.29	1,270,754	1.88
14 HR	396,538	0.75	390,071	0.64	421,077	0.62
15 Pblc Rltn	52,164	0.10	55,500	0.09	55,500	0.08
21 Supv Inst	1,462,153	2.75	1,739,743	2.85	1,943,131	2.87
41 Supervisn	118,717	0.22	125,970	0.21	133,327	0.20
51 Supervisn	239,525	0.45	285,369	0.47	338,300	0.50
61 Supv Bldg	147,406	0.28	156,736	0.26	164,630	0.24
TOTAL CENTRAL ADMINISTRATION	4,215,633	7.93	5,061,384	8.28	5,250,802	7.76
TOTAL EXPENDITURES	53,135,395	100.00	61,116,089	100.00	67,648,002	100.00

Othello School District No. 147

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	252.770	82.36	71.244	33.86
28 Extracurricular	1.000	0.33	0.700	0.33
TOTAL TEACHING ACTIVITIES	253.770	82.69	71.944	34.20
TEACHING SUPPORT				
22 Learning Resources	5.830	1.90	0.581	0.28
24 Guidance and Counseling	11.000	3.58	9.614	4.57
25 Pupil Management and Safety	0.000	0.00	15.169	7.21
26 Health/Related Services	6.800	2.22	5.806	2.76
31 InstProDev	6.000	1.96	0.000	0.00
TOTAL TEACHING SUPPORT	29.630	9.65	31.170	14.82
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	17.314	8.23
52 Operations	XXXXX	XXXXX	13.936	6.62
53 Maintenance	XXXXX	XXXXX	2.113	1.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.996	0.47
63 Operation of Buildings	XXXXX	XXXXX	19.422	9.23
64 Maintenance	XXXXX	XXXXX	7.972	3.79
67 Building Security	XXXXX	XXXXX	0.500	0.24
72 Information Systems	0.000	0.00	6.482	3.08
75 Motor Pool	0.000	0.00	0.837	0.40
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	69.572	33.07
UNIT ADMINISTRATION				
23 Principal's Office	13.000	4.24	11.545	5.49
TOTAL UNIT ADMINISTRATION	13.000	4.24	11.545	5.49
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.65	2.000	0.95
13 Business Office	0.000	0.00	8.802	4.18
14 Human Resources	0.000	0.00	3.000	1.43
21 Supervision - Instruction	8.501	2.77	5.974	2.84
41 Supervision - Nutrition Services	0.000	0.00	1.250	0.59
51 Supervision - Transportation	0.000	0.00	3.637	1.73

Othello School District No. 147

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1)	(2)	(3)	(4)
	No. of FTE Certificated Staff	% to Total	No. of FTE Classified Staff	% to Total
61 Supervision - Building	0.000	0.00	1.498	0.71
TOTAL CENTRAL ADMINISTRATION	10.501	3.42	26.161	12.43
TOTAL FTE STAFF	306.901	100.00	210.392	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.

Othello School District No.147

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES			
100 General Student Body	119,934	174,420	125,810
200 Athletics	93,740	109,580	182,400
300 Classes	11,330	15,595	13,000
400 Clubs	83,049	131,153	213,491
600 Private Moneys	5,202	14,618	15,318
A. TOTAL REVENUES	313,255	445,366	550,019
EXPENDITURES			
100 General Student Body	101,814	135,951	180,700
200 Athletics	98,821	128,220	128,390
300 Classes	9,061	8,600	11,000
400 Clubs	80,100	171,800	215,594
600 Private Moneys	5,692	14,005	11,600
B. TOTAL EXPENDITURES	295,488	458,576	547,284
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	17,767	-13,210	2,735
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	197,438	0	0
G.L.819 Restricted for Fund Purposes	605	216,163	220,000
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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	198,043	216,163	220,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	212,550	0	0
G.L.819 Restricted for Fund Purposes	3,261	202,953	222,735
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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	215,811	202,953	222,735

Othello School District No.147

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Othello School District No.147

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,364,203	2,380,000	2,350,850
2000 Local Nontax Support	11,726	6,158	10,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,375,929	2,386,158	2,360,850
EXPENDITURES			
Matured Bond Expenditures	1,355,000	1,445,000	1,540,000
Interest on Bonds	862,225	820,225	707,750
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	5,000	5,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,217,225	2,270,225	2,252,750
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)	158,704	115,933	108,100
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,289,103	0	0
G.L.830 Restricted for Debt Service	0	1,390,926	1,539,000
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	1,289,103	1,390,926	1,539,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,447,807	0	0
G.L.830 Restricted for Debt Service	0	1,506,859	1,647,100
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

Othello School District No.147
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,447,807	1,506,859	1,647,100

Othello School District No.147

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Taxes	2,362,151	2,380,000	2,350,850
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	2,052	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	2,364,203	2,380,000	2,350,850
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	11,726	6,158	10,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	11,726	6,158	10,000
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)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,375,929	2,386,158	2,360,850

Othello School District No.147

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	17,532	20,250	15,500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	2,212,108	2,212,108
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	5,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	17,532	2,232,358	7,227,608
EXPENDITURES			
10 Sites	270,380	0	500,000
20 Buildings	24,500	2,412,108	6,727,608
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	770	1,000	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	295,650	2,413,108	7,227,608
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)	-278,118	-180,750	0
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
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

Othello School District No.147

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	546,226	0	0
G.L.889 Assigned to Fund Purposes	0	216,163	5,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	546,226	216,163	5,000
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.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.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	268,108	0	0
G.L.889 Assigned to Fund Purposes	0	35,413	5,000
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	268,108	35,413	5,000

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

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.

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	114	3,250	500
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	17,418	17,000	15,000
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	17,532	20,250	15,500
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
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	2,212,108	2,212,108
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	0	2,212,108	2,212,108
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
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
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	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	5,000,000
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	5,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,532	2,232,358	7,227,608

Othello School District No.147

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	5,000	0	0
2300 Investment Earnings	2,471	2,363	4,000
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	233,051	249,350	176,097
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
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
9901 Transfers (local resources)	XXXXX	XXXXX	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	240,522	251,713	180,097
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

Othello School District No.147

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	240,522	251,713	180,097
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	199,730	400,000	405,000
34 Transportation Equipmpent 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	199,730	400,000	405,000
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)	40,792	-148,287	-224,903
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	350,446	390,595	405,000
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
H. TOTAL BEGINNING FUND BALANCE	350,446	390,595	405,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	391,239	242,308	405,000
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

Othello School District No.147

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	391,239	242,308	180,097

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.