

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	77,042,862	427,418	2,502,000	5,000	238,358
Total Appropriation (Expenditures)	76,904,781	468,705	2,414,000	812,400	325,000
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	138,081	-41,287	88,000	-807,400	-86,642
Beginning Total Fund Balance	11,558,968	225,000	1,997,856	922,366	271,637
Ending Total Fund Balance	11,697,049	183,713	2,085,856	114,966	184,995
SECTION B: EXCESS LEVIES FOR 2022 COLLECTION					
Excess levies approved by voters for 2022 collection	2,435,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2022 collection after rollback	2,435,000	XXXXX	2,500,000	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 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,520.51		4,575.00		4,630.00	
FTE Certificated Employees	302.866		310.901		332.189	
FTE Classified Employees	201.148		213.845		220.342	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	67,135,085		71,606,613		77,042,862	
Total Expenditures	65,191,687		71,106,175		76,904,781	
Total Beginning Fund Balance	14,669,180		14,250,000		11,558,968	
Total Ending Fund Balance	15,112,578		10,750,438		11,697,049	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	34,107,307	52.32	35,870,720	50.45	35,987,829	46.80
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	6,122,309	7.96
Special Education Instruction	6,883,635	10.56	7,200,389	10.13	7,285,965	9.47
Vocational Instruction	1,678,289	2.57	1,956,357	2.75	1,962,102	2.55
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	7,770,325	11.92	9,014,338	12.68	10,235,769	13.31
Other Instructional Programs	171,670	0.26	1,026,803	1.44	177,424	0.23
Community Services	1,297,967	1.99	614,646	0.86	441,069	0.57
Support Services	13,282,495	20.37	15,422,922	21.69	14,692,314	19.10
Total - Program Groups	65,191,687	100.00	71,106,175	100.00	76,904,781	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	35,307,558	54.16	39,342,171	55.33	42,126,727	54.78
Teaching Support	11,035,163	16.93	11,616,803	16.34	13,293,005	17.29
Other Supportive Activities	10,449,452	16.03	11,603,045	16.32	11,279,268	14.67
Building Administration	3,092,513	4.74	3,202,532	4.50	3,293,280	4.28
Central Administration	5,053,603	7.75	5,341,624	7.51	6,912,501	8.99
Total - Activity Groups	65,191,687	100.00	71,106,175	100.00	76,904,781	100.00

Othello School District No.147

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	26,120,614	40.07	27,574,618	38.78	30,477,655	39.63
Classified Salaries	11,163,750	17.12	11,895,763	16.73	13,108,049	17.04
Employee Benefits and Payroll Taxes	15,333,105	23.52	16,571,302	23.31	17,438,402	22.68
Supplies, Instructional Resources and Noncapitalized Items	4,566,786	7.01	5,175,180	7.28	7,148,968	9.30
Purchased Services	6,650,133	10.20	7,771,417	10.93	8,065,329	10.49
Travel	122,923	0.19	495,195	0.70	287,000	0.37
Capital Outlay	1,234,375	1.89	1,622,700	2.28	379,378	0.49
Total - Objects	65,191,687	100.00	71,106,175	100.00	76,904,781	100.00

Othello School District No.147

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2019-2020	Budget 2/ 2020-2021	Budget 3/ 2021-2022
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	341.56	341.00	318.00
2. Grade 1	361.94	337.00	312.00
3. Grade 2	334.45	361.00	322.00
4. Grade 3	366.33	335.00	355.00
5. Grade 4	379.25	368.00	338.00
6. Grade 5	351.96	379.00	372.00
7. Grade 6	401.96	352.00	387.00
8. Grade 7	364.11	403.00	349.00
9. Grade 8	352.18	365.00	388.00
10. Grade 9	357.08	365.00	364.00
11. Grade 10	314.35	354.00	377.00
12. Grade 11 (excluding Running Start)	253.68	271.00	365.00
13. Grade 12 (excluding Running Start)	245.69	253.00	303.00
14. SUBTOTAL	4,424.54	4,484.00	4,550.00
15. Running Start	61.85	61.00	60.00
16. Dropout Reengagement Enrollment	12.93	15.00	0.00
17. ALE Enrollment	21.19	15.00	20.00
18. TOTAL K-12	4,520.51	4,575.00	4,630.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	302.87	310.90	332.189
2. General Fund FTE Classified Employees /4	201.15	213.85	220.342

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 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,140,888	2,253,650	2,397,727
2000 Local Nontax Support	419,632	750,000	1,360,050
3000 State, General Purpose	43,410,967	44,768,041	45,035,203
4000 State, Special Purpose	14,473,807	14,594,022	14,434,143
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	6,640,233	9,213,550	13,713,243
7000 Revenues from Other School Districts	100	350	100
8000 Revenues from Other Entities	48,128	15,000	102,396
9000 Other Financing Sources	1,330	12,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	67,135,085	71,606,613	77,042,862
EXPENDITURES			
00 Regular Instruction	34,107,307	35,870,720	35,987,829
10 Federal Special Purpose Funding	0	0	6,122,309
20 Special Education Instruction	6,883,635	7,200,389	7,285,965
30 Vocational Education Instruction	1,678,289	1,956,357	1,962,102
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	7,770,325	9,014,338	10,235,769
70 Other Instructional Programs	171,670	1,026,803	177,424
80 Community Services	1,297,967	614,646	441,069
90 Support Services	13,282,495	15,422,922	14,692,314
B. TOTAL EXPENDITURES	65,191,687	71,106,175	76,904,781
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,500,000	4,000,000	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)	443,398	-3,499,562	138,081
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	794,136	1,000,000	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

Othello School District No.147

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	849,042	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	689,382	170,000	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	12,336,620	6,469,000	3,923,347
G.L.891 Unassigned to Minimum Fund Balance Policy	0	6,611,000	7,635,621
F. TOTAL BEGINNING FUND BALANCE	14,669,180	14,250,000	11,558,968
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	1,139,204	650,000	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	328,342	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	305,726	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	6,574,505	2,939,777	11,697,049
G.L.891 Unassigned to Minimum Fund Balance Policy	6,764,800	7,160,661	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	15,112,578	10,750,438	11,697,049

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 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Tax	2,138,101	2,253,650	2,394,727
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	2,788	0	3,000
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	2,140,888	2,253,650	2,397,727
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	14,620	10,000	10,800
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	3,444	10,000	13,000
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	28,133	35,000	30,500
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	1,433	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	17,974	52,000	35,000
2300 Investment Earnings	162,520	200,000	25,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	10,620	10,000	5,000
2600 Fines and Damages	52,845	20,000	74,950
2700 Rentals and Leases	5,883	10,000	1,000
2800 Insurance Recoveries	2,015	3,000	3,000
2900 Local Support Nontax, Unassigned	64,539	300,000	1,011,800
2910 E-Rate	55,606	100,000	150,000
2998 Local School Food Services-non NSLP	XXXXX	0	0

Othello School District No.147
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
2000 TOTAL LOCAL SUPPORT NONTAX	419,632	750,000	1,360,050
STATE, GENERAL PURPOSE			
3100 Apportionment	37,383,348	38,575,780	39,099,389
3121 Special Education--General Apportionment	1,226,409	1,155,150	1,142,277
3300 Local Effort Assistance	4,801,210	5,037,111	4,793,537
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	43,410,967	44,768,041	45,035,203
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	327	0	0
4121 Special Education	5,288,576	5,672,859	5,590,551
4122 Special Ed-Infants and Toddlers-State	544,850	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	3,412,938	3,492,849	3,554,436
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	377,674	325,000	347,276
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	2,555,570	2,797,602	2,679,066
4174 Highly Capable	124,094	128,329	130,414
4188 Childcare	0	0	0
4198 School Food Services	75,056	87,383	32,400
4199 Transportation--Operations	2,094,724	2,090,000	2,100,000
4300 Other State Agencies, Unassigned	0	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 Special 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	14,473,807	14,594,022	14,434,143

Othello School District No.147
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	0	0
6111 Federal Special Purpose--GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose--ESSER II	XXXXX	XXXXX	3,450,000
6113 Federal Special Purpose--ESSER III	XXXXX	XXXXX	968,000
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	2,338,430
6118 Federal Special Purpose--Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose--Reserved H	XXXXX	XXXXX	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 ARP-IDEA-Federal	XXXXX	XXXXX	0
6124 Special Education--Supplemental	713,494	857,000	849,521
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	29,912	25,000	25,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,195,914	1,846,550	1,947,512
6152 School Improve, Fed Other Title Grants under ESEA, Fed	233,145	690,000	368,780
6153 Migrant ESEA Migrant, Federal	389,949	1,215,000	1,179,000
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)	241,776	180,000	250,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	693,994	1,100,000	0

Othello School District No.147
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	707,222	40,000	50,000
6198 School Food Services	2,226,851	3,015,000	2,027,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--GEER	0	XXXXX	0
6212 Federal Special Purpose--ESSER II	0	XXXXX	0
6213 Federal Special Purpose--ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose--Reserved G	0	XXXXX	0
6219 Federal Special Purpose--Reserved H	0	XXXXX	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 ARP-IDEA-Federal	XXXXX	XXXXX	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	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 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

Othello School District No.147
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--GEER	0	XXXXX	0
6312 Federal Special Purpose--ESSER II	0	XXXXX	0
6313 Federal Special Purpose--ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose--Reserved G	0	XXXXX	0
6319 Federal Special Purpose--Reserved H	0	XXXXX	0
6321 Special Education--Medicaid Reimbursement	43,009	45,000	60,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 ARP-IDEA-Federal	XXXXX	XXXXX	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	164,967	200,000	200,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6,640,233	9,213,550	13,713,243

REVENUES FROM OTHER SCHOOL DISTRICTS

Othello School District No.147
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
7100 Program Participation, Unassigned	0	0	0
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	100	350	100
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	100	350	100
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	13,000
8101 Governmental Entities-Enrichment	XXXXX	XXXXX	0
8188 Childcare	0	0	0
8189 Community Services	19,112	15,000	5,000
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	29,016	0	84,396
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	48,128	15,000	102,396
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	1,330	12,000	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	1,330	12,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	67,135,085	71,606,613	77,042,862

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REGULAR INSTRUCTION			
01 Basic Education	33,820,753	35,722,271	35,644,237
02 Alternative Learning Experience	197,084	68,449	141,276
03 Basic Education - Dropout Reengagement	89,470	80,000	202,316
00 TOTAL REGULAR INSTRUCTION	34,107,307	35,870,720	35,987,829
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - GEER	XXXXX	XXXXX	0
12 Federal Special Purpose - ESSER II	XXXXX	XXXXX	3,000,000
13 Federal Special Purpose - ESSER III	XXXXX	XXXXX	784,153
14 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	2,338,156
18 Federal Special Purpose - Reserved G	XXXXX	0	0
19 Federal Special Purpose - Reserved H	XXXXX	XXXXX	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	XXXXX	0	6,122,309
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,774,200	6,402,861	6,425,396
22 Special Education, Infants and Toddlers, State	421,894	0	0
23 ARP-IDEA-Federal	XXXXX	XXXXX	0
24 Special Education, Supplemental, Federal	687,541	797,528	860,569
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	6,883,635	7,200,389	7,285,965
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,575,572	1,795,714	1,807,408
34 Middle School Career and Technical Education, State	73,895	135,643	129,694
38 Vocational, Federal	28,822	25,000	25,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,678,289	1,956,357	1,962,102
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	1,178,367	1,427,346	1,951,646
52 Other Title Grants under ESEA-Federal	224,775	599,620	204,309
53 Migrant ESEA Migrant, Federal	376,388	643,907	1,183,552
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	3,167,580	3,340,473	3,554,915
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	382,013	398,722	405,276
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	232,985	190,324	250,001
65 Transitional Bilingual, State	2,208,217	2,413,946	2,686,070
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	7,770,325	9,014,338	10,235,769
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	140,055	142,803	143,424
76 Targeted Assistance	0	850,000	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	31,614	34,000	34,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	171,670	1,026,803	177,424
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	85,354	26,784	18,100
88 Child Care	476,485	542,381	379,969
89 Other Community Services	736,128	45,481	43,000

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
80 TOTAL COMMUNITY SERVICES	1,297,967	614,646	441,069
SUPPORT SERVICES			
97 District-wide Support	8,794,415	9,655,182	9,455,711
98 School Food Services	2,321,660	3,406,798	2,749,041
99 Pupil Transportation	2,166,419	2,360,942	2,487,562
90 TOTAL SUPPORT SERVICES	13,282,495	15,422,922	14,692,314
TOTAL PROGRAM EXPENDITURES	65,191,687	71,106,175	76,904,781

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	35,644,237	272,990		21,409,666	2,362,947	8,985,480	1,428,604	1,061,327	43,200	80,023
02 ALE	141,276	0		82,952	11,146	37,178	10,000	0	0	0
03 Basic Education - Dropout Reengagement	202,316	0		0	0	0	0	202,316	0	0
TOTAL REGULAR INSTRUCTION	35,987,829	272,990		21,492,618	2,374,093	9,022,658	1,438,604	1,263,643	43,200	80,023
11 Federal Special Purpose - GEER	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	3,000,000	0		0	0	0	2,400,000	600,000	0	0
13 Federal Special Purpose - ESSER III	784,153	0		431,124	0	172,129	31,000	149,900	0	0
14 Federal Special Purpose ESSER III Learning Loss	2,338,156	0		1,188,690	480,035	364,454	0	304,977	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Reserved H	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	6,122,309	0		1,619,814	480,035	536,583	2,431,000	1,054,877	0	0
21 Sp Ed, Sup, St	6,425,396	21,500		2,818,103	889,968	1,567,875	63,500	1,063,950	500	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 ARP-IDEA-Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	860,569	0		0	529,778	330,791	0	0	0	0
25 Sp Ed, I&T, Fed	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
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	7,285,965	21,500		2,818,103	1,419,746	1,898,666	63,500	1,063,950	500	0
31 Voc, Basic, St	1,807,408	10,825		1,063,204	42,803	411,476	97,204	157,396	24,500	0
34 MidSchCar/Tec	129,694	2,300		56,120	0	20,767	13,000	13,007	4,500	20,000
38 Voc, Fed	25,000	0		0	0	0	0	0	0	25,000
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,962,102	13,125		1,119,324	42,803	432,243	110,204	170,403	29,000	45,000
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	1,951,646	4,080		480,700	475,063	448,655	288,200	198,848	56,100	0
52 Other Title Grants under ESEA-Federal	204,309	0	0	0	0	0	15,691	188,618	0	0
53 ESEA Migrant, Federal	1,183,552	4,750		116,522	198,947	142,447	598,180	113,506	9,200	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,554,915	3,150		1,016,989	1,163,797	1,042,897	34,716	161,511	12,500	119,355
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

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
58 Sp/Plt Pgm, St	405,276	0		239,149	0	53,127	10,750	32,250	70,000	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	250,001	0		21,498	0	7,412	1,000	220,091	0	0
65 Tran Biling, St	2,686,070	7,250		1,190,549	509,119	761,447	64,773	132,632	20,300	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	10,235,769	19,230	0	3,065,407	2,346,926	2,455,985	1,013,310	1,047,456	168,100	119,355
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	143,424	1,705		105,471	0	36,248	0	0	0	0
76 Targeted Assistance	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	34,000	0		0	0	0	0	34,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	177,424	1,705		105,471	0	36,248	0	34,000	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	18,100	5,100		0	0	0	2,500	10,000	500	0
88 Child Care	379,969	0		65,293	131,019	87,207	94,200	1,500	750	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
89 Othr Comm Srv	43,000	16,000	0	0	0	0	25,000	2,000	0	0
TOTAL COMMUNITY SERVICES	441,069	21,100	0	65,293	131,019	87,207	121,700	13,500	1,250	0
97 Distwide Suppt	9,455,711	52,050	-142,210	191,625	3,788,900	1,559,946	616,400	3,243,300	40,700	105,000
98 Schl Food Serv	2,749,041	5,600	-15,000	0	1,059,979	623,412	1,035,800	37,000	2,250	0
99 Pupil Transp	2,487,562	3,300	-253,390	0	1,464,548	785,454	318,450	137,200	2,000	30,000
TOTAL SUPPORT SERVICES	14,692,314	60,950	-410,600	191,625	6,313,427	2,968,812	1,970,650	3,417,500	44,950	135,000
OBJECT TOTALS	76,904,781	410,600	-410,600	30,477,655	13,108,049	17,438,402	7,148,968	8,065,329	287,000	379,378

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
(0) Debit Transfers	947,706	XXXXX	410,600	XXXXX	410,600	XXXXX
(1) Credit Transfers	-947,706	XXXXX	-410,600	XXXXX	-410,600	XXXXX
(2) Certificated Salaries	26,120,614	40.07	27,574,618	38.78	30,477,655	39.63
(3) Classified Salaries	11,163,750	17.12	11,895,763	16.73	13,108,049	17.04
(4) Employee Benefits and Payroll Taxes	15,333,105	23.52	16,571,302	23.31	17,438,402	22.68
(5) Supplies and Materials	4,566,786	7.01	5,175,180	7.28	7,148,968	9.30
(7) Purchased Services	6,650,133	10.20	7,771,417	10.93	8,065,329	10.49
(8) Travel	122,923	0.19	495,195	0.70	287,000	0.37
(9) Capital Outlay	1,234,375	1.89	1,622,700	2.28	379,378	0.49
TOTAL EXPENDITURES	65,191,687	100.00	71,106,175	100.00	76,904,781	100.00

Othello School District No.147
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	34,106,063	52.32	38,109,987	53.60	40,950,004	53.25
28 Extracur	1,201,372	1.84	1,232,184	1.73	1,176,723	1.53
29 Pmt to SD	123	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	35,307,558	54.16	39,342,171	55.33	42,126,727	54.78
TEACHING SUPPORT						
22 Lrn Resrc	802,264	1.23	810,467	1.14	857,995	1.12
24 Guid/Coun	2,355,970	3.61	2,412,022	3.39	2,604,648	3.39
25 Pupil M/S	1,054,456	1.62	1,256,861	1.77	1,257,952	1.64
26 Health	2,462,069	3.78	2,263,957	3.18	2,510,283	3.26
31 InstProDev	2,045,455	3.14	2,411,729	3.39	2,086,947	2.71
32 Inst Tech	1,565,023	2.40	1,408,000	1.98	3,061,539	3.98
33 Curriculum	749,926	1.15	607,700	0.85	497,250	0.65
34 Prof Lrng St	253,398	0.39	446,067	0.63	416,391	0.54
TOTAL TEACHING SUPPORT	11,035,163	16.93	11,616,803	16.34	13,293,005	17.29
OTHER SUPPORT ACTIVITIES						
42 Food	1,448,480	2.22	1,635,000	2.30	985,000	1.28
44 Operation	1,424,672	2.19	1,595,661	2.24	1,567,358	2.04
49 Transfers	-711,661	-1.09	-15,000	-0.02	-15,000	-0.02
52 Operation	1,361,776	2.09	1,633,750	2.30	1,302,815	1.69
53 Maintnce	405,046	0.62	395,133	0.56	482,486	0.63
56 Insurance	50,548	0.08	55,000	0.08	55,000	0.07
58 Remote Learning Operations	XXXXX	XXXXX	XXXXX	XXXXX	480,494	0.62
59 Transfers	-118,934	-0.18	-253,390	-0.36	-253,390	-0.33
62 Grnd Mnt	348,105	0.53	268,233	0.38	254,039	0.33
63 Oper Bldg	1,769,088	2.71	1,831,208	2.58	2,005,089	2.61
64 Maintnce	1,225,380	1.88	1,237,904	1.74	1,609,526	2.09
65 Utilities	992,485	1.52	1,326,100	1.86	1,176,100	1.53
67 Bldg Secu	64,686	0.10	37,374	0.05	38,252	0.05
68 Insurance	421,749	0.65	445,000	0.63	445,000	0.58
72 Info Sys	1,029,251	1.58	1,356,220	1.91	1,075,189	1.40
73 Printing	0	0.00	0	0.00	0	0.00

Othello School District No.147
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	24,948	0.04	37,852	0.05	54,310	0.07
83 Interest	0	0.00	0	0.00	0	0.00
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	713,833	1.09	17,000	0.02	17,000	0.02
TOTAL OTHER SUPPORT ACTIVITIES	10,449,452	16.03	11,603,045	16.32	11,279,268	14.67
UNIT ADMINISTRATION						
23 Princ Off	3,092,513	4.74	3,202,532	4.50	3,293,280	4.28
TOTAL UNIT ADMINISTRATION	3,092,513	4.74	3,202,532	4.50	3,293,280	4.28
CENTRAL ADMINISTRATION						
11 Bd of Dir	383,974	0.59	274,000	0.39	428,000	0.56
12 Supt Off	632,494	0.97	697,539	0.98	520,522	0.68
13 Busns Off	1,009,456	1.55	992,620	1.40	1,093,669	1.42
14 HR	435,004	0.67	416,061	0.59	425,362	0.55
15 Pblc Rltn	87,922	0.13	252,121	0.35	199,431	0.26
21 Supv Inst	1,834,088	2.81	1,920,131	2.70	3,472,546	4.52
41 Supervisn	164,517	0.25	208,618	0.29	226,683	0.29
51 Supervisn	331,190	0.51	356,778	0.50	328,700	0.43
61 Supv Bldg	174,960	0.27	223,756	0.31	217,588	0.28
TOTAL CENTRAL ADMINISTRATION	5,053,603	7.75	5,341,624	7.51	6,912,501	8.99
TOTAL EXPENDITURES	65,191,687	100.00	71,106,175	100.00	76,904,781	100.00

Othello School District No.147

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	275.588	82.96	67.863	30.80
28 Extracurricular	1.000	0.30	3.586	1.63
TOTAL TEACHING ACTIVITIES	276.588	83.26	71.449	32.43
TEACHING SUPPORT				
22 Learning Resources	6.051	1.82	0.581	0.26
24 Guidance and Counseling	11.330	3.41	13.639	6.19
25 Pupil Management and Safety	0.000	0.00	15.248	6.92
26 Health/Related Services	9.070	2.73	6.468	2.94
31 InstProDev	6.150	1.85	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	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	32.601	9.81	35.936	16.31
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	17.627	8.00
52 Operations	XXXXX	XXXXX	11.056	5.02
53 Maintenance	XXXXX	XXXXX	2.686	1.22
58 Remote Learning Operations	XXXXX	XXXXX	5.171	2.35
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	0.45
63 Operation of Buildings	XXXXX	XXXXX	22.000	9.98
64 Maintenance	XXXXX	XXXXX	8.000	3.63
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.150	0.07
72 Information Systems	0.000	0.00	6.500	2.95
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	0.982	0.45
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	75.172	34.12

Othello School District No.147

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	13.000	3.91	11.327	5.14
TOTAL UNIT ADMINISTRATION	13.000	3.91	11.327	5.14
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.30	2.000	0.91
13 Business Office	0.000	0.00	8.288	3.76
14 Human Resources	0.000	0.00	3.000	1.36
15 Public Relations	0.000	0.00	1.000	0.45
21 Supervision - Instruction	9.000	2.71	4.830	2.19
41 Supervision - Nutrition Services	0.000	0.00	2.250	1.02
51 Supervision - Transportation	0.000	0.00	3.240	1.47
61 Supervision - Building	0.000	0.00	1.850	0.84
TOTAL CENTRAL ADMINISTRATION	10.000	3.01	26.458	12.01
TOTAL FTE STAFF	332.189	100.00	220.342	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 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES			
100 General Student Body	91,111	102,160	109,650
200 Athletics	98,084	175,275	178,323
300 Classes	6,734	11,100	10,300
400 Clubs	90,440	118,881	112,545
600 Private Moneys	3,511	14,600	16,600
A. TOTAL REVENUES	289,880	422,016	427,418
EXPENDITURES			
100 General Student Body	57,085	106,810	135,450
200 Athletics	102,082	191,674	153,593
300 Classes	5,348	17,940	17,182
400 Clubs	68,579	158,315	147,105
600 Private Moneys	5,064	14,600	15,375
B. TOTAL EXPENDITURES	238,158	489,339	468,705
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	51,722	-67,323	-41,287
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	181,341	0	225,000
G.L.819 Restricted for Fund Purposes	6,915	232,000	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.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	188,256	232,000	225,000
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	239,979	0	225,000
G.L.819 Restricted for Fund Purposes	0	164,677	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.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 ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.890 Unassigned Fund Balance	0	0	-41,287
F. TOTAL ENDING FUND BALANCE (C+D) 1/	239,979	164,677	183,713

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 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,345,055	2,364,750	2,500,000
2000 Local Nontax Support	11,388	10,000	2,000
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	2,356,443	2,374,750	2,502,000
EXPENDITURES			
Matured Bond Expenditures	1,540,000	1,650,000	1,735,000
Interest on Bonds	767,750	720,450	676,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	300	3,000	3,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,308,050	2,373,450	2,414,000
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)	48,393	1,300	88,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,580,551	0	1,997,856
G.L.830 Restricted for Debt Service	0	1,623,500	0
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	1,580,551	1,623,500	1,997,856
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,628,944	0	1,997,856
G.L.830 Restricted for Debt Service	0	1,624,800	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	88,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,628,944	1,624,800	2,085,856

Othello School District No.147

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Taxes	2,343,172	2,364,750	2,500,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	1,883	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	2,345,055	2,364,750	2,500,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	11,388	10,000	2,000
2450 Other Interest Earnings	XXXXX	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	11,388	10,000	2,000
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)	0	0	0

Othello School District No.147

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,356,443	2,374,750	2,502,000

Othello School District No.147
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	72,502	5,000	5,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	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	1,500,000	4,000,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,572,502	4,005,000	5,000
EXPENDITURES			
10 Sites	859,233	250,000	75,000
20 Buildings	507,526	2,545,000	717,400
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	1,949	0	0
60 Bond Issuance Expenditures	0	0	20,000
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	1,412,929	2,795,000	812,400
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)	159,573	1,210,000	-807,400
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

Othello School District No.147
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	28,488	80,000	922,366
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	28,488	80,000	922,366
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	188,061	1,290,000	114,966
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	188,061	1,290,000	114,966

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 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.

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	458	5,000	5,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	28,352	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	43,692	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	72,502	5,000	5,000
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
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	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	0	0	0

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXX	XXXXX	0
6113 Federal Special Purpose-ESSER III	XXXXX	XXXXX	0
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
6118 Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXX	XXXXX	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-GEER	0	XXXXX	0
6212 Federal Special Purpose-ESSER II	0	XXXXX	0
6213 Federal Special Purpose-ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose-Reserved G	0	XXXXX	0
6219 Federal Special Purpose-Reserved H	0	XXXXX	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-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	XXXXX	XXXXX	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)	1,500,000	4,000,000	0
9000 TOTAL OTHER FINANCING SOURCES	1,500,000	4,000,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,572,502	4,005,000	5,000

Othello School District No.147
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	3,805	4,000	1,358
2450 Other Interest Earnings	XXXXX	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	207,621	207,000	237,000
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	XXXXX	XXXXX	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

Othello School District No.147
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	211,427	211,000	238,358
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	211,427	211,000	238,358
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	294,171	300,000	325,000
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	294,171	300,000	325,000
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)	-82,745	-89,000	-86,642
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	391,239	320,000	271,637
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	14,258	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	405,497	320,000	271,637
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	322,752	231,000	271,637
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Othello School District No.147
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.850 Restricted for Uninsured Risks	0	0	-86,642
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/	322,752	231,000	184,995

- 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.