

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	87,234,946	463,500	2,502,000	20,100	416,500
Total Appropriation (Expenditures)	87,653,578	435,162	2,466,925	900,000	416,150
Other Financing Uses--Transfers Out (G.L. 536)	150,000	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	-568,632	28,338	35,075	-879,900	350
Beginning Total Fund Balance	13,507,323	240,000	1,517,600	919,123	239,880
Ending Total Fund Balance	12,938,691	268,338	1,552,675	39,223	240,230
SECTION B: EXCESS LEVIES FOR 2023 COLLECTION					
Excess levies approved by voters for 2023 collection	2,560,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	2,560,000	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 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,506.23		4,630.00		4,537.00	
FTE Certificated Employees	309.400		332.189		329.029	
FTE Classified Employees	203.872		220.342		215.972	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	67,716,945		77,042,862		87,234,946	
Total Expenditures	66,283,664		76,904,781		87,653,578	
Total Beginning Fund Balance	15,112,578		11,558,968		13,507,323	
Total Ending Fund Balance	13,545,859		11,697,049		12,938,691	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	33,863,607	51.09	35,987,829	46.80	37,550,769	42.84
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	10,202,029	11.64
Special Education Instruction	6,946,826	10.48	7,285,965	9.47	8,318,733	9.49
Vocational Instruction	1,966,639	2.97	1,962,102	2.55	2,458,241	2.80
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	8,571,768	12.93	10,235,769	13.31	11,723,879	13.38
Other Instructional Programs	276,804	0.42	177,424	0.23	184,474	0.21
Community Services	337,714	0.51	441,069	0.57	319,642	0.36
Support Services	13,527,390	20.41	14,692,314	19.10	16,895,811	19.28
Total - Program Groups	66,283,664	100.00	76,904,781	100.00	87,653,578	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	38,386,834	57.91	42,126,727	54.78	43,763,321	49.93
Teaching Support	9,628,538	14.53	13,293,005	17.29	13,294,319	15.17
Other Supportive Activities	9,716,448	14.66	11,279,268	14.67	16,824,423	19.19
Building Administration	3,085,342	4.65	3,293,280	4.28	3,642,882	4.16
Central Administration	5,169,694	7.80	6,912,501	8.99	10,128,633	11.56
Total - Activity Groups	66,283,664	100.00	76,904,781	100.00	87,653,578	100.00

Othello School District No.147

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	27,543,145	41.55	30,477,655	39.63	32,366,261	36.93
Classified Salaries	11,309,721	17.06	13,108,049	17.04	13,332,984	15.21
Employee Benefits and Payroll Taxes	16,633,163	25.09	17,438,402	22.68	18,480,544	21.08
Supplies, Instructional Resources and Noncapitalized Items	3,963,863	5.98	7,148,968	9.30	7,478,770	8.53
Purchased Services	6,155,299	9.29	8,065,329	10.49	10,383,009	11.85
Travel	50,214	0.08	287,000	0.37	300,228	0.34
Capital Outlay	628,258	0.95	379,378	0.49	5,311,782	6.06
Total - Objects	66,283,664	100.00	76,904,781	100.00	87,653,578	100.00

Othello School District No.147

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	310.70	318.00	355.00
2. Grade 1	326.91	312.00	304.00
3. Grade 2	352.00	322.00	297.00
4. Grade 3	338.13	355.00	332.00
5. Grade 4	370.94	338.00	350.00
6. Grade 5	385.52	372.00	333.00
7. Grade 6	348.64	387.00	376.00
8. Grade 7	393.42	349.00	374.00
9. Grade 8	361.95	388.00	347.00
10. Grade 9	348.84	364.00	380.00
11. Grade 10	340.58	377.00	361.00
12. Grade 11 (excluding Running Start)	261.34	365.00	345.00
13. Grade 12 (excluding Running Start)	267.55	303.00	287.00
14. SUBTOTAL	4,406.52	4,550.00	4,441.00
15. Running Start	62.37	60.00	62.00
16. Dropout Reengagement Enrollment	14.50	0.00	22.00
17. ALE Enrollment	22.84	20.00	12.00
18. TOTAL K-12	4,506.23	4,630.00	4,537.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	309.40	332.19	329.029
2. General Fund FTE Classified Employees /4	203.87	220.34	215.972

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,330,924	2,397,727	2,503,775
2000 Local Nontax Support	393,763	1,360,050	1,341,540
3000 State, General Purpose	44,120,918	45,035,203	48,085,390
4000 State, Special Purpose	14,062,386	14,434,143	15,463,175
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	6,749,296	13,713,243	19,431,568
7000 Revenues from Other School Districts	100	100	100
8000 Revenues from Other Entities	59,558	102,396	97,000
9000 Other Financing Sources	0	0	312,398
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	67,716,945	77,042,862	87,234,946
EXPENDITURES			
00 Regular Instruction	33,863,607	35,987,829	37,550,769
10 Federal Special Purpose Funding	792,916	6,122,309	10,202,029
20 Special Education Instruction	6,946,826	7,285,965	8,318,733
30 Vocational Education Instruction	1,966,639	1,962,102	2,458,241
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	8,571,768	10,235,769	11,723,879
70 Other Instructional Programs	276,804	177,424	184,474
80 Community Services	337,714	441,069	319,642
90 Support Services	13,527,390	14,692,314	16,895,811
B. TOTAL EXPENDITURES	66,283,664	76,904,781	87,653,578
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	3,000,000	0	150,000
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)	-1,566,719	138,081	-568,632
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	1,139,204	0	500,000
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	0	0	0

Othello School District No.147

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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	200,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	2,600,000
G.L.884 Assigned to Other Capital Projects	0	0	500,000
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	6,574,505	3,923,347	1,020,346
G.L.891 Unassigned to Minimum Fund Balance Policy	6,764,800	7,635,621	8,686,977
F. TOTAL BEGINNING FUND BALANCE	15,112,578	11,558,968	13,507,323
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	1,171,882	0	500,000
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	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	712,971	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	298,818	0	200,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	2,500,000	0	2,600,000
G.L.884 Assigned to Other Capital Projects	500,000	0	500,000
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,251,570	11,697,049	382,359
G.L.891 Unassigned to Minimum Fund Balance Policy	7,110,618	0	8,756,332
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	13,545,859	11,697,049	12,938,691

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	2,327,922	2,394,727	2,500,775
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	3,002	3,000	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	2,330,924	2,397,727	2,503,775
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	6,026	10,800	3,090
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	340	13,000	5,500
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	9,432	30,500	21,700
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	726	0	800
2298 School Food Services, Sales of Goods, Supplies and Svcs	594	35,000	10,000
2300 Investment Earnings	15,073	25,000	18,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	19,257	5,000	18,200
2600 Fines and Damages	78,939	74,950	47,150
2700 Rentals and Leases	1,684	1,000	8,000
2800 Insurance Recoveries	2,200	3,000	1,000
2900 Local Support Nontax, Unassigned	112,984	1,011,800	1,133,100
2910 E-Rate	146,232	150,000	75,000
2998 Local School Food Services-non NSLP	0	0	0

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	393,763	1,360,050	1,341,540
STATE, GENERAL PURPOSE			
3100 Apportionment	37,961,042	39,099,389	41,505,335
3121 Special Education--General Apportionment	1,143,016	1,142,277	1,115,293
3300 Local Effort Assistance	5,016,860	4,793,537	5,464,762
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	44,120,918	45,035,203	48,085,390
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	25,000
4121 Special Education	5,480,670	5,590,551	5,875,023
4122 Special Ed-Infants and Toddlers-State	21,066	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	3,493,141	3,554,436	3,753,548
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	411,297	347,276	397,709
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	2,704,768	2,679,066	2,883,636
4174 Highly Capable	126,380	130,414	135,104
4188 Childcare	0	0	0
4198 School Food Services	49,190	32,400	0
4199 Transportation--Operations	1,775,874	2,100,000	2,393,155
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	14,062,386	14,434,143	15,463,175

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	234	0	90,000
6111 Federal Special Purpose--SLFRF	134,564	0	0
6112 Federal Special Purpose--ESSER II	0	3,450,000	882,000
6113 Federal Special Purpose--ESSER III	0	968,000	8,100,000
6114 Federal Special Purpose ESSER III Learning Loss	0	2,338,430	1,220,000
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	200,000
6124 Special Education--Supplemental	757,951	849,521	1,068,414
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	25,000	25,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,518,082	1,947,512	2,098,346
6152 School Improve, Fed Other Title Grants under ESEA, Fed	394,331	368,780	781,965
6153 Migrant ESEA Migrant, Federal	526,352	1,179,000	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)	114,946	250,000	499,843
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	604,772	0	0

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	50,000	0
6198 School Food Services	2,478,300	2,027,000	3,227,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	33,595	60,000	60,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	186,169	200,000	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6,749,296	13,713,243	19,431,568

REVENUES FROM OTHER SCHOOL DISTRICTS

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	100	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	100	100
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	23,805	13,000	13,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	9,123	5,000	5,000
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	26,630	84,396	79,000
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	59,558	102,396	97,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	312,398
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	312,398
TOTAL REVENUES AND OTHER FINANCING SOURCES	67,716,945	77,042,862	87,234,946

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	33,548,269	35,644,237	37,099,338
02 Alternative Learning Experience	198,292	141,276	249,115
03 Basic Education - Dropout Reengagement	117,045	202,316	202,316
00 TOTAL REGULAR INSTRUCTION	33,863,607	35,987,829	37,550,769
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	132,424	0	9
12 Federal Special Purpose - ESSER II	383,802	3,000,000	882,020
13 Federal Special Purpose - ESSER III	76	784,153	8,100,000
14 Federal Special Purpose ESSER III Learning Loss	276,614	2,338,156	1,220,000
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	792,916	6,122,309	10,202,029
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	6,212,611	6,425,396	7,050,318
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	200,000
24 Special Education, Supplemental, Federal	734,214	860,569	1,068,415
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	6,946,826	7,285,965	8,318,733
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,823,319	1,807,408	2,253,760
34 Middle School Career and Technical Education, State	143,321	129,694	179,481
38 Vocational, Federal	0	25,000	25,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,966,639	1,962,102	2,458,241
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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,459,148	1,951,646	2,063,996
52 Other Title Grants under ESEA-Federal	381,734	204,309	781,965
53 Migrant ESEA Migrant, Federal	509,701	1,183,552	1,177,284
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	3,375,092	3,554,915	3,757,158
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	354,085	405,276	564,998
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	111,274	250,001	494,843
65 Transitional Bilingual, State	2,380,527	2,686,070	2,883,635
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	206	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	8,571,768	10,235,769	11,723,879
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	143,351	143,424	150,474
76 Targeted Assistance	113,196	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	20,257	34,000	34,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	276,804	177,424	184,474
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	18,100	5,500
88 Child Care	335,148	379,969	308,242
89 Other Community Services	2,566	43,000	5,900

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	337,714	441,069	319,642
SUPPORT SERVICES			
97 District-wide Support	8,702,340	9,455,711	10,732,408
98 School Food Services	2,637,473	2,749,041	3,638,416
99 Pupil Transportation	2,187,577	2,487,562	2,524,987
90 TOTAL SUPPORT SERVICES	13,527,390	14,692,314	16,895,811
TOTAL PROGRAM EXPENDITURES	66,283,664	76,904,781	87,653,578

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	37,099,338	273,860		22,161,501	2,544,264	9,367,479	1,273,674	1,328,073	52,910	97,577
02 ALE	249,115	0		154,963	20,323	63,829	10,000	0	0	0
03 Basic Education - Dropout Reengagement	202,316	0		0	0	0	0	202,316	0	0
TOTAL REGULAR INSTRUCTION	37,550,769	273,860		22,316,464	2,564,587	9,431,308	1,283,674	1,530,389	52,910	97,577
11 Federal Special Purpose - SLFRF	9	0		0	0	0	0	9	0	0
12 Federal Special Purpose - ESSER II	882,020	0		531,067	0	213,634	82,020	55,299	0	0
13 Federal Special Purpose - ESSER III	8,100,000	0		683,881	0	252,871	1,200,000	1,314,630	0	4,648,618
14 Federal Special Purpose ESSER III Learning Loss	1,220,000	0		740,000	115,000	160,619	0	204,381	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	10,202,029	0		1,954,948	115,000	627,124	1,282,020	1,574,319	0	4,648,618
21 Sp Ed, Sup, St	7,050,318	4,600		2,921,411	784,823	1,579,609	101,416	1,642,759	15,700	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	200,000	0		0	56,219	38,213	53,573	51,995	0	0
24 Sp Ed, Sup, Fed	1,068,415	0		0	606,363	383,724	0	78,328	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	8,318,733	4,600		2,921,411	1,447,405	2,001,546	154,989	1,773,082	15,700	0
31 Voc, Basic, St	2,253,760	10,825		1,294,556	69,378	516,704	244,185	106,912	10,700	500
34 MidSchCar/Tec	179,481	2,300		96,741	0	36,320	20,619	21,475	2,026	0
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	2,458,241	13,125		1,391,297	69,378	553,024	264,804	128,387	12,726	25,500
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	2,063,996	3,537		529,621	490,832	464,115	389,486	154,364	32,041	0
52 Other Title Grants under ESEA-Federal	781,965	23,270	0	0	0	0	398,836	342,859	17,000	0
53 ESEA Migrant, Federal	1,177,284	4,750		33,561	315,522	165,750	505,621	142,880	9,200	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,757,158	0		1,132,418	1,242,825	1,174,344	0	207,571	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

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	564,998	0		255,300	31,222	76,195	56,565	75,819	69,897	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	494,843	15,000		24,376	0	8,266	150,000	240,958	56,243	0
65 Tran Biling, St	2,883,635	0		1,248,538	525,181	777,092	0	332,824	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	11,723,879	46,557	0	3,223,814	2,605,582	2,665,762	1,500,508	1,497,275	184,381	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	150,474	0		111,481	0	38,993	0	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	34,000	0		0	0	0	0	34,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	184,474	0		111,481	0	38,993	0	34,000	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	5,500	0		0	0	0	5,500	0	0	0
88 Child Care	308,242	0		69,156	97,335	71,801	69,882	68	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
89 Othr Comm Srv	5,900	0	0	0	0	0	5,900	0	0	0
TOTAL COMMUNITY SERVICES	319,642	0	0	69,156	97,335	71,801	81,282	68	0	0
97 Distwide Suppt	10,732,408	55,851	-142,210	377,690	3,863,723	1,623,866	803,292	3,664,104	30,511	455,581
98 Schl Food Serv	3,638,416	15,000	-15,000	0	1,097,155	652,238	1,789,697	37,076	2,250	60,000
99 Pupil Transp	2,524,987	3,300	-255,083	0	1,472,819	814,882	318,504	144,309	1,750	24,506
TOTAL SUPPORT SERVICES	16,895,811	74,151	-412,293	377,690	6,433,697	3,090,986	2,911,493	3,845,489	34,511	540,087
OBJECT TOTALS	87,653,578	412,293	-412,293	32,366,261	13,332,984	18,480,544	7,478,770	10,383,009	300,228	5,311,782

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
(0) Debit Transfers	219,273	XXXXX	410,600	XXXXX	412,293	XXXXX
(1) Credit Transfers	-219,273	XXXXX	-410,600	XXXXX	-412,293	XXXXX
(2) Certificated Salaries	27,543,145	41.55	30,477,655	39.63	32,366,261	36.93
(3) Classified Salaries	11,309,721	17.06	13,108,049	17.04	13,332,984	15.21
(4) Employee Benefits and Payroll Taxes	16,633,163	25.09	17,438,402	22.68	18,480,544	21.08
(5) Supplies and Materials	3,963,863	5.98	7,148,968	9.30	7,478,770	8.53
(7) Purchased Services	6,155,299	9.29	8,065,329	10.49	10,383,009	11.85
(8) Travel	50,214	0.08	287,000	0.37	300,228	0.34
(9) Capital Outlay	628,258	0.95	379,378	0.49	5,311,782	6.06
TOTAL EXPENDITURES	66,283,664	100.00	76,904,781	100.00	87,653,578	100.00

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

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	37,401,058	56.43	40,950,004	53.25	42,513,903	48.50
28 Extracur	985,775	1.49	1,176,723	1.53	1,249,418	1.43
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	38,386,834	57.91	42,126,727	54.78	43,763,321	49.93
TEACHING SUPPORT						
22 Lrn Resrc	791,903	1.19	857,995	1.12	936,260	1.07
24 Guid/Coun	2,503,508	3.78	2,604,648	3.39	2,869,644	3.27
25 Pupil M/S	1,074,473	1.62	1,257,952	1.64	1,356,594	1.55
26 Health	2,280,820	3.44	2,510,283	3.26	2,239,514	2.55
31 InstProDev	1,429,564	2.16	2,086,947	2.71	2,752,356	3.14
32 Inst Tech	1,099,467	1.66	3,061,539	3.98	2,099,668	2.40
33 Curriculum	448,803	0.68	497,250	0.65	596,680	0.68
34 Prof Lrng St	104,776	0.16	416,391	0.54	443,603	0.51
TOTAL TEACHING SUPPORT	9,628,538	14.53	13,293,005	17.29	13,294,319	15.17
OTHER SUPPORT ACTIVITIES						
42 Food	1,062,691	1.60	985,000	1.28	1,723,990	1.97
44 Operation	1,338,005	2.02	1,567,358	2.04	1,682,478	1.92
49 Transfers	0	0.00	-15,000	-0.02	-15,000	-0.02
52 Operation	1,295,007	1.95	1,302,815	1.69	1,715,389	1.96
53 Maintnce	317,795	0.48	482,486	0.63	484,894	0.55
56 Insurance	53,926	0.08	55,000	0.07	55,000	0.06
58 Remote Learning Operations	192,031	0.29	480,494	0.62	0	0.00
59 Transfers	-124,063	-0.19	-253,390	-0.33	-255,083	-0.29
62 Grnd Mnt	302,455	0.46	254,039	0.33	388,655	0.44
63 Oper Bldg	1,862,963	2.81	2,005,089	2.61	2,004,938	2.29
64 Maintnce	999,202	1.51	1,609,526	2.09	1,123,863	1.28
65 Utilities	1,050,131	1.58	1,176,100	1.53	1,334,796	1.52
67 Bldg Secu	38,971	0.06	38,252	0.05	4,807,136	5.48
68 Insurance	439,590	0.66	445,000	0.58	515,500	0.59
72 Info Sys	994,606	1.50	1,075,189	1.40	1,107,943	1.26
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 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	26,919	0.04	0	0.00	0	0.00
75 Mtr Pool	57,322	0.09	54,310	0.07	44,665	0.05
83 Interest	0	0.00	0	0.00	13,015	0.01
84 Principal	0	0.00	0	0.00	77,244	0.09
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	926	0.00	17,000	0.02	15,000	0.02
TOTAL OTHER SUPPORT ACTIVITIES	9,716,448	14.66	11,279,268	14.67	16,824,423	19.19
UNIT ADMINISTRATION						
23 Princ Off	3,085,342	4.65	3,293,280	4.28	3,642,882	4.16
TOTAL UNIT ADMINISTRATION	3,085,342	4.65	3,293,280	4.28	3,642,882	4.16
CENTRAL ADMINISTRATION						
11 Bd of Dir	347,582	0.52	428,000	0.56	408,615	0.47
12 Supt Off	674,843	1.02	520,522	0.68	748,149	0.85
13 Busns Off	916,074	1.38	1,093,669	1.42	1,606,948	1.83
14 HR	438,692	0.66	425,362	0.55	458,314	0.52
15 Pblc Rltn	167,293	0.25	199,431	0.26	209,763	0.24
21 Supv Inst	1,762,075	2.66	3,472,546	4.52	5,859,720	6.69
41 Supervisn	249,265	0.38	226,683	0.29	252,848	0.29
51 Supervisn	360,910	0.54	328,700	0.43	365,071	0.42
61 Supv Bldg	252,961	0.38	217,588	0.28	219,205	0.25
TOTAL CENTRAL ADMINISTRATION	5,169,694	7.80	6,912,501	8.99	10,128,633	11.56
TOTAL EXPENDITURES	66,283,664	100.00	76,904,781	100.00	87,653,578	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	269.354	81.86	69.146	32.02
28 Extracurricular	1.000	0.30	0.792	0.37
TOTAL TEACHING ACTIVITIES	270.354	82.17	69.938	32.38
TEACHING SUPPORT				
22 Learning Resources	5.875	1.79	0.581	0.27
24 Guidance and Counseling	11.000	3.34	14.331	6.64
25 Pupil Management and Safety	0.000	0.00	15.015	6.95
26 Health/Related Services	8.800	2.67	6.278	2.91
31 InstProDev	8.000	2.43	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	33.675	10.23	36.205	16.76
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	17.875	8.28
52 Operations	XXXXX	XXXXX	14.839	6.87
53 Maintenance	XXXXX	XXXXX	2.686	1.24
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	0.46
63 Operation of Buildings	XXXXX	XXXXX	20.898	9.68
64 Maintenance	XXXXX	XXXXX	7.000	3.24
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.300	0.14
72 Information Systems	0.000	0.00	6.500	3.01
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	1.032	0.48
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	72.130	33.40

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	13.750	4.18	11.343	5.25
TOTAL UNIT ADMINISTRATION	13.750	4.18	11.343	5.25
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.61	2.000	0.93
13 Business Office	0.000	0.00	8.288	3.84
14 Human Resources	0.000	0.00	3.000	1.39
15 Public Relations	0.000	0.00	1.000	0.46
21 Supervision - Instruction	9.250	2.81	4.878	2.26
41 Supervision - Nutrition Services	0.000	0.00	2.250	1.04
51 Supervision - Transportation	0.000	0.00	3.440	1.59
61 Supervision - Building	0.000	0.00	1.500	0.69
TOTAL CENTRAL ADMINISTRATION	11.250	3.42	26.356	12.20
TOTAL FTE STAFF	329.029	100.00	215.972	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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES			
100 General Student Body	21,618	109,650	159,500
200 Athletics	37,604	178,323	217,000
300 Classes	62	10,300	3,000
400 Clubs	14,264	112,545	57,000
600 Private Moneys	1,610	16,600	27,000
A. TOTAL REVENUES	75,158	427,418	463,500
EXPENDITURES			
100 General Student Body	12,188	135,450	230,004
200 Athletics	27,957	153,593	17,900
300 Classes	3,202	17,182	7,134
400 Clubs	13,501	147,105	153,287
600 Private Moneys	1,370	15,375	26,837
B. TOTAL EXPENDITURES	58,218	468,705	435,162
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	16,940	-41,287	28,338
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	239,979	225,000	240,000
G.L.819 Restricted for Fund Purposes	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.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	239,979	225,000	240,000
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	256,919	225,000	268,338
G.L.819 Restricted for Fund Purposes	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.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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	-41,287	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	256,919	183,713	268,338

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,438,057	2,500,000	2,500,000
2000 Local Nontax Support	2,597	2,000	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	2,440,654	2,502,000	2,502,000
EXPENDITURES			
Matured Bond Expenditures	1,650,000	1,735,000	1,845,000
Interest on Bonds	720,450	676,000	601,925
Interfund Loan Interest	0	0	0
Bond Transfer Fees	300	3,000	20,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,370,750	2,414,000	2,466,925
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)	69,904	88,000	35,075
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,628,944	1,997,856	1,517,600
G.L.830 Restricted for Debt Service	0	0	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	1,628,944	1,997,856	1,517,600
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,698,849	1,997,856	1,552,675
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 DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	88,000	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,698,849	2,085,856	1,552,675

Othello School District No.147

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	2,432,064	2,500,000	2,500,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	5,993	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	2,438,057	2,500,000	2,500,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	2,597	2,000	2,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	2,597	2,000	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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,440,654	2,502,000	2,502,000

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	19,434	5,000	20,100
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	3,000,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,019,434	5,000	20,100
EXPENDITURES			
10 Sites	427,853	75,000	0
20 Buildings	864,555	717,400	900,000
30 Equipment	1,248	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	16,984	0	0
60 Bond Issuance Expenditures	0	20,000	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	1,499,009	812,400	900,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,520,425	-807,400	-879,900
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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	188,061	922,366	919,123
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	188,061	922,366	919,123
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	1,708,486	114,966	39,223
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,708,486	114,966	39,223

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	82	5,000	0
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	19,352	0	20,100
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	19,434	5,000	20,100
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	3,000,000	0	0
9000 TOTAL OTHER FINANCING SOURCES	3,000,000	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,019,434	5,000	20,100

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	884	1,358	500
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	242,692	237,000	266,000
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	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

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	243,576	238,358	266,500
B. 9900 TRANSFERS IN (from the General Fund)	0	0	150,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	243,576	238,358	416,500
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	294,557	325,000	416,150
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	294,557	325,000	416,150
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)	-50,981	-86,642	350
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	322,752	271,637	239,880
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	322,752	271,637	239,880
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	271,771	271,637	239,880
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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	-86,642	350
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/	271,771	184,995	240,230

- 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.