

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	87,783,022	426,675	2,550,047	3,040,000	652,541
Total Appropriation (Expenditures)	87,582,548	465,970	2,550,000	3,000,000	550,000
Other Financing Uses--Transfers Out (G.L. 536)	3,150,000	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	-2,949,526	-39,295	47	40,000	102,541
Beginning Total Fund Balance	13,706,135	300,000	1,851,624	292,184	616,172
Ending Total Fund Balance	10,756,609	260,705	1,851,671	332,184	718,713
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	2,825,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	2,825,000	XXXXX	2,535,047	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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,450.30		4,537.00		4,486.00	
FTE Certificated Employees	318.622		329.029		325.389	
FTE Classified Employees	197.758		215.972		220.107	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	74,220,068		87,234,946		87,783,022	
Total Expenditures	71,738,763		87,653,578		87,582,548	
Total Beginning Fund Balance	13,545,859		13,507,323		13,706,135	
Total Ending Fund Balance	16,027,164		12,938,691		10,756,609	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	34,522,578	48.12	37,550,769	42.84	38,943,810	44.47
Federal Special Purpose Funding	4,009,758	5.59	10,202,029	11.64	4,456,512	5.09
Special Education Instruction	6,426,905	8.96	8,318,733	9.49	9,360,358	10.69
Vocational Instruction	2,340,144	3.26	2,458,241	2.80	2,652,151	3.03
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	9,077,225	12.65	11,723,879	13.38	12,760,802	14.57
Other Instructional Programs	193,681	0.27	184,474	0.21	186,903	0.21
Community Services	297,747	0.42	319,642	0.36	255,221	0.29
Support Services	14,870,724	20.73	16,895,811	19.28	18,966,791	21.66
Total - Program Groups	71,738,763	100.00	87,653,578	100.00	87,582,548	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	40,859,557	56.96	43,763,321	49.93	44,738,206	51.08
Teaching Support	10,014,207	13.96	13,294,319	15.17	12,982,386	14.82
Other Supportive Activities	11,730,597	16.35	16,824,423	19.19	14,107,391	16.11
Building Administration	3,357,639	4.68	3,642,882	4.16	3,694,359	4.22
Central Administration	5,530,456	7.71	10,128,633	11.56	12,060,206	13.77
Total - Activity Groups	71,738,763	100.00	87,653,578	100.00	87,582,548	100.00

Othello School District No.147

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	30,466,617	42.47	32,366,261	36.93	33,906,795	38.71
Classified Salaries	12,038,502	16.78	13,332,984	15.21	14,052,108	16.04
Employee Benefits and Payroll Taxes	16,899,278	23.56	18,480,544	21.08	18,011,842	20.57
Supplies, Instructional Resources and Noncapitalized Items	5,226,164	7.28	7,478,770	8.53	7,217,197	8.24
Purchased Services	6,639,936	9.26	10,383,009	11.85	11,902,642	13.59
Travel	102,186	0.14	300,228	0.34	402,996	0.46
Capital Outlay	366,080	0.51	5,311,782	6.06	2,088,968	2.39
Total - Objects	71,738,763	100.00	87,653,578	100.00	87,582,548	100.00

Othello School District No.147

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	322.80	355.00	290.00
2. Grade 1	297.80	304.00	335.00
3. Grade 2	332.10	297.00	316.00
4. Grade 3	350.03	332.00	301.00
5. Grade 4	332.70	350.00	335.00
6. Grade 5	376.32	333.00	347.00
7. Grade 6	373.42	376.00	335.00
8. Grade 7	345.49	374.00	377.00
9. Grade 8	379.66	347.00	374.00
10. Grade 9	361.24	380.00	345.00
11. Grade 10	343.15	361.00	390.00
12. Grade 11 (excluding Running Start)	281.71	345.00	367.00
13. Grade 12 (excluding Running Start)	255.23	287.00	303.00
14. SUBTOTAL	4,351.65	4,441.00	4,415.00
15. Running Start	62.20	62.00	56.00
16. Dropout Reengagement Enrollment	24.10	22.00	0.00
17. ALE Enrollment	12.35	12.00	15.00
18. TOTAL K-12	4,450.30	4,537.00	4,486.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	318.62	329.03	325.389
2. General Fund FTE Classified Employees /4	197.76	215.97	220.107

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,457,048	2,503,775	2,702,443
2000 Local Nontax Support	805,864	1,341,540	1,290,350
3000 State, General Purpose	43,792,290	48,085,390	50,807,461
4000 State, Special Purpose	14,886,923	15,463,175	17,877,550
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	12,167,878	19,431,568	15,093,718
7000 Revenues from Other School Districts	100	100	1,500
8000 Revenues from Other Entities	109,965	97,000	10,000
9000 Other Financing Sources	0	312,398	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	74,220,068	87,234,946	87,783,022
EXPENDITURES			
00 Regular Instruction	34,522,578	37,550,769	38,943,810
10 Federal Special Purpose Funding	4,009,758	10,202,029	4,456,512
20 Special Education Instruction	6,426,905	8,318,733	9,360,358
30 Vocational Education Instruction	2,340,144	2,458,241	2,652,151
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	9,077,225	11,723,879	12,760,802
70 Other Instructional Programs	193,681	184,474	186,903
80 Community Services	297,747	319,642	255,221
90 Support Services	14,870,724	16,895,811	18,966,791
B. TOTAL EXPENDITURES	71,738,763	87,653,578	87,582,548
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	150,000	3,150,000
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)	2,481,305	-568,632	-2,949,526
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	1,171,882	500,000	664,104
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Othello School District No.147

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	200,000	298,817
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	2,500,000	2,600,000	2,550,036
G.L.884 Assigned to Other Capital Projects	500,000	500,000	500,000
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,251,570	1,020,346	927,820
G.L.891 Unassigned to Minimum Fund Balance Policy	7,110,618	8,686,977	8,765,358
F. TOTAL BEGINNING FUND BALANCE	13,545,859	13,507,323	13,706,135
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	1,540,393	500,000	664,104
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	719,395	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	200,000	298,817
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	2,571,043	2,600,000	1,000,000
G.L.884 Assigned to Other Capital Projects	500,000	500,000	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	2,707,036	382,359	75,110

Othello School District No.147

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	7,690,478	8,756,332	8,718,578
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	16,027,164	12,938,691	10,756,609

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

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. 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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	2,456,241	2,500,775	2,699,443
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	807	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	2,457,048	2,503,775	2,702,443
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	2,858	3,090	3,600
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	1,989	5,500	150
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	13,089	21,700	10,800
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	4,649	800	21,550
2298 School Food Services, Sales of Goods, Supplies and Svcs	8,255	10,000	0
2300 Investment Earnings	55,496	18,000	360,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	74,889	18,200	15,500
2600 Fines and Damages	37,833	47,150	28,050
2700 Rentals and Leases	9,323	8,000	8,000
2800 Insurance Recoveries	600	1,000	9,000
2900 Local Support Nontax, Unassigned	147,171	1,133,100	533,700
2910 E-Rate	449,714	75,000	300,000
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	805,864	1,341,540	1,290,350
STATE, GENERAL PURPOSE			
3100 Apportionment	37,517,805	41,505,335	44,381,870
3121 Special Education--General Apportionment	1,109,665	1,115,293	1,132,708
3300 Local Effort Assistance	5,164,819	5,464,762	5,292,883
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	43,792,290	48,085,390	50,807,461
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	46,860	25,000	10,300
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	5,457,822	5,875,023	7,153,148
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	3,548,565	3,753,548	4,070,951
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	510,650	397,709	512,200
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	2,734,998	2,883,636	3,276,412
4174 Highly Capable	125,326	135,104	134,126
4188 Childcare	0	0	0
4198 School Food Services	69,546	0	0
4199 Transportation--Operations	2,393,155	2,393,155	2,718,413
4300 Other State Agencies, Unassigned	0	0	2,000
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	14,886,923	15,463,175	17,877,550

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	6,933	90,000	0
6109 Transition To Kindergarten	XXXXX	XXXXX	543,963
6111 Federal Special Purpose--SLFRF	428,814	0	0
6112 Federal Special Purpose--ESSER II	3,516,013	882,000	0
6113 Federal Special Purpose--ESSER III	92,604	8,100,000	3,230,000
6114 Federal Special Purpose ESSER III Learning Loss	705,969	1,220,000	1,000,000
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	250,000
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	80,189	200,000	3,000
6124 Special Education--Supplemental	841,484	1,068,414	1,091,500
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	43,025	25,000	43,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	2,047,605	2,098,346	2,255,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	295,662	781,965	672,000
6153 Migrant ESEA Migrant, Federal	473,183	1,179,000	1,454,000
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)	86,002	499,843	650,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	3,289,552	3,227,000	3,671,255
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	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	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
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

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
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	51,171	60,000	30,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
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	209,673	0	200,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	12,167,878	19,431,568	15,093,718

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
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	1,500
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	1,500
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	5,085	13,000	10,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	19,825	5,000	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	85,055	79,000	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	109,965	97,000	10,000
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	312,398	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	312,398	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	74,220,068	87,234,946	87,783,022

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

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	34,114,391	37,099,338	37,936,173
02 Alternative Learning Experience	218,915	249,115	261,359
03 Basic Education - Dropout Reengagement	189,271	202,316	202,316
09 Transition to Kindergarten	XXXXX	XXXXX	543,962
00 TOTAL REGULAR INSTRUCTION	34,522,578	37,550,769	38,943,810
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	428,814	9	0
12 Federal Special Purpose - ESSER II	3,110,808	882,020	0
13 Federal Special Purpose - ESSER III	182,073	8,100,000	3,206,513
14 Federal Special Purpose ESSER III Learning Loss	288,064	1,220,000	1,000,000
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	249,999
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	4,009,758	10,202,029	4,456,512
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,551,455	7,050,318	8,315,858
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	76,167	200,000	3,000
24 Special Education, Supplemental, Federal	799,283	1,068,415	1,041,500
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	6,426,905	8,318,733	9,360,358
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,116,989	2,253,760	2,426,439
34 Middle School Career and Technical Education, State	182,287	179,481	182,712
38 Vocational, Federal	40,867	25,000	43,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,340,144	2,458,241	2,652,151
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,944,921	2,063,996	2,239,450
52 Other Title Grants under ESEA-Federal	281,406	781,965	671,768
53 Migrant ESEA Migrant, Federal	449,452	1,177,284	1,454,020
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	3,418,504	3,757,158	4,070,951
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	504,808	564,998	498,200
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	81,689	494,843	650,000
65 Transitional Bilingual, State	2,390,009	2,883,635	3,176,413
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	6,436	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	9,077,225	11,723,879	12,760,802
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	108,623	150,474	152,900
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	85,059	34,000	34,003
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	193,681	184,474	186,903
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	4,431	5,500	5,500
88 Early Learning Programs	267,320	308,242	243,820

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	25,997	5,900	5,901
80 TOTAL COMMUNITY SERVICES	297,747	319,642	255,221
SUPPORT SERVICES			
97 District-wide Support	9,230,217	10,732,408	12,685,129
98 School Food Services	3,223,579	3,638,416	3,811,084
99 Pupil Transportation	2,416,929	2,524,987	2,470,578
90 TOTAL SUPPORT SERVICES	14,870,724	16,895,811	18,966,791
TOTAL PROGRAM EXPENDITURES	71,738,763	87,653,578	87,582,548

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	37,936,173	262,813		23,051,559	2,483,804	8,599,071	1,831,018	1,519,486	73,462	114,960
02 ALE	261,359	0		167,682	28,742	64,935	0	0	0	0
03 Basic Education - Dropout Reengagement	202,316	0		0	0	0	0	202,316	0	0
09 Transition to Kindergarten	543,962	0		174,368	92,088	118,142	159,364	0	0	0
TOTAL REGULAR INSTRUCTION	38,943,810	262,813		23,393,609	2,604,634	8,782,148	1,990,382	1,721,802	73,462	114,960
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	3,206,513	0		820,659	0	271,391	171,010	928,075	0	1,015,378
14 Federal Special Purpose ESSER III Learning Loss	1,000,000	0		740,000	115,000	124,788	10,200	10,012	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	249,999	0		0	53,083	23,737	158,750	14,429	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	4,456,512	0		1,560,659	168,083	419,916	339,960	952,516	0	1,015,378
21 Sp Ed, Sup, St	8,315,858	10,200		3,346,094	959,425	1,718,037	203,175	2,049,917	29,010	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	3,000	0		0	2,173	175	652	0	0	0
24 Sp Ed, Sup, Fed	1,041,500	0		0	536,252	345,329	0	159,919	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
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	9,360,358	10,200		3,346,094	1,497,850	2,063,541	203,827	2,209,836	29,010	0
31 Voc, Basic, St	2,426,439	10,875		1,317,441	81,675	518,540	380,903	90,755	5,150	21,100
34 MidSchCar/Tec	182,712	0		125,275	0	37,591	11,546	8,200	100	0
38 Voc, Fed	43,000	0		0	0	0	43,000	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,652,151	10,875		1,442,716	81,675	556,131	435,449	98,955	5,250	21,100
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	2,239,450	10,484		566,859	463,848	440,306	171,000	583,953	3,000	0
52 Other Title Grants under ESEA-Federal	671,768	23,270	0	10,275	0	1,809	307,300	312,114	17,000	0
53 ESEA Migrant, Federal	1,454,020	4,750		35,151	400,459	211,307	505,621	105,998	9,200	181,534
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	4,070,951	500		1,297,580	1,274,907	1,221,798	58,714	205,172	10,620	1,660
56 St In, Ctr/Hm, D	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
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	498,200	0		240,450	0	42,557	102,943	112,250	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	650,000	15,000		25,029	0	7,435	150,000	396,293	56,243	0
65 Tran Biling, St	3,176,413	200		1,400,423	568,395	806,342	50,000	201,600	149,453	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	12,760,802	54,204	0	3,575,767	2,707,609	2,731,554	1,345,578	1,917,380	245,516	183,194
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	152,900	0		117,400	0	35,500	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	34,003	0		0	0	0	0	34,000	0	3
TOTAL OTHER INSTRUCTIONAL PROGRAMS	186,903	0		117,400	0	35,500	0	34,000	0	3
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

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
88 Early Learning Programs	243,820	0		72,431	98,117	71,522	1,750	0	0	0
89 Othr Comm Srv	5,901	0	0	0	0	0	5,901	0	0	0
TOTAL COMMUNITY SERVICES	255,221	0	0	72,431	98,117	71,522	13,151	0	0	0
97 Distwide Suppt	12,685,129	59,201	-142,210	398,119	4,092,880	1,718,019	986,229	4,830,400	48,158	694,333
98 Schl Food Serv	3,811,084	15,000	-15,000	0	1,127,354	681,756	1,902,621	37,753	1,600	60,000
99 Pupil Transp	2,470,578	0	-255,083	0	1,673,906	951,755	0	100,000	0	0
TOTAL SUPPORT SERVICES	18,966,791	74,201	-412,293	398,119	6,894,140	3,351,530	2,888,850	4,968,153	49,758	754,333
OBJECT TOTALS	87,582,548	412,293	-412,293	33,906,795	14,052,108	18,011,842	7,217,197	11,902,642	402,996	2,088,968

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

OBJECT OF EXPENDITURE	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
(0) Debit Transfers	386,064	XXXXX	412,293	XXXXX	412,293	XXXXX
(1) Credit Transfers	-386,064	XXXXX	-412,293	XXXXX	-412,293	XXXXX
(2) Certificated Salaries	30,466,617	42.47	32,366,261	36.93	33,906,795	38.71
(3) Classified Salaries	12,038,502	16.78	13,332,984	15.21	14,052,108	16.04
(4) Employee Benefits and Payroll Taxes	16,899,278	23.56	18,480,544	21.08	18,011,842	20.57
(5) Supplies and Materials	5,226,164	7.28	7,478,770	8.53	7,217,197	8.24
(7) Purchased Services	6,639,936	9.26	10,383,009	11.85	11,902,642	13.59
(8) Travel	102,186	0.14	300,228	0.34	402,996	0.46
(9) Capital Outlay	366,080	0.51	5,311,782	6.06	2,088,968	2.39
TOTAL EXPENDITURES	71,738,763	100.00	87,653,578	100.00	87,582,548	100.00

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

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	39,498,652	55.06	42,513,903	48.50	43,231,971	49.36
28 Extracur	1,360,905	1.90	1,249,418	1.43	1,506,235	1.72
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	40,859,557	56.96	43,763,321	49.93	44,738,206	51.08
TEACHING SUPPORT						
22 Lrn Resrc	739,462	1.03	936,260	1.07	980,370	1.12
24 Guid/Coun	2,536,953	3.54	2,869,644	3.27	3,296,547	3.76
25 Pupil M/S	1,363,812	1.90	1,356,594	1.55	1,558,677	1.78
26 Health	2,060,795	2.87	2,239,514	2.55	2,703,552	3.09
31 InstProDev	1,664,439	2.32	2,752,356	3.14	1,846,598	2.11
32 Inst Tech	979,240	1.37	2,099,668	2.40	847,997	0.97
33 Curriculum	669,506	0.93	596,680	0.68	712,866	0.81
34 Prof Lrng St	246,308	0.34	443,603	0.51	1,035,779	1.18
TOTAL TEACHING SUPPORT	10,014,207	13.96	13,294,319	15.17	12,982,386	14.82
OTHER SUPPORT ACTIVITIES						
42 Food	1,564,336	2.18	1,723,990	1.97	1,756,941	2.01
44 Operation	1,496,183	2.09	1,682,478	1.92	1,800,245	2.06
49 Transfers	0	0.00	-15,000	-0.02	-15,000	-0.02
52 Operation	1,713,473	2.39	1,715,389	1.96	1,902,503	2.17
53 Maintnce	445,404	0.62	484,894	0.55	269,911	0.31
56 Insurance	54,650	0.08	55,000	0.06	100,000	0.11
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-230,606	-0.32	-255,083	-0.29	-255,083	-0.29
62 Grnd Mnt	459,839	0.64	388,655	0.44	360,846	0.41
63 Oper Bldg	1,774,756	2.47	2,004,938	2.29	1,959,753	2.24
64 Maintnce	1,065,881	1.49	1,123,863	1.28	1,232,124	1.41
65 Utilities	1,112,774	1.55	1,334,796	1.52	1,450,000	1.66
67 Bldg Secu	42,240	0.06	4,807,136	5.48	1,090,143	1.24
68 Insurance	516,237	0.72	515,500	0.59	731,500	0.84
72 Info Sys	1,607,049	2.24	1,107,943	1.26	1,539,664	1.76
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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	97,768	0.14	44,665	0.05	93,585	0.11
83 Interest	0	0.00	13,015	0.01	13,015	0.01
84 Principal	0	0.00	77,244	0.09	77,244	0.09
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	10,615	0.01	15,000	0.02	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	11,730,597	16.35	16,824,423	19.19	14,107,391	16.11
UNIT ADMINISTRATION						
23 Princ Off	3,357,639	4.68	3,642,882	4.16	3,694,359	4.22
TOTAL UNIT ADMINISTRATION	3,357,639	4.68	3,642,882	4.16	3,694,359	4.22
CENTRAL ADMINISTRATION						
11 Bd of Dir	406,262	0.57	408,615	0.47	280,314	0.32
12 Supt Off	606,481	0.85	748,149	0.85	834,219	0.95
13 Busns Off	1,062,920	1.48	1,606,948	1.83	2,881,536	3.29
14 HR	456,608	0.64	458,314	0.52	480,318	0.55
15 Pblc Rltn	185,801	0.26	209,763	0.24	180,493	0.21
21 Supv Inst	2,045,178	2.85	5,859,720	6.69	6,521,049	7.45
41 Supervisn	244,610	0.34	252,848	0.29	274,799	0.31
51 Supervisn	289,033	0.40	365,071	0.42	373,213	0.43
61 Supv Bldg	233,563	0.33	219,205	0.25	234,265	0.27
TOTAL CENTRAL ADMINISTRATION	5,530,456	7.71	10,128,633	11.56	12,060,206	13.77
TOTAL EXPENDITURES	71,738,763	100.00	87,653,578	100.00	87,582,548	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	263.089	80.85	68.098	30.94
28 Extracurricular	3.000	0.92	0.792	0.36
TOTAL TEACHING ACTIVITIES	266.089	81.78	68.890	31.30
TEACHING SUPPORT				
22 Learning Resources	6.000	1.84	0.581	0.26
24 Guidance and Counseling	12.000	3.69	16.041	7.29
25 Pupil Management and Safety	0.000	0.00	16.561	7.52
26 Health/Related Services	10.300	3.17	5.692	2.59
31 InstProDev	6.000	1.84	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	34.300	10.54	38.875	17.66
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	17.497	7.95
52 Operations	XXXXX	XXXXX	17.866	8.12
53 Maintenance	XXXXX	XXXXX	2.686	1.22
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.500	0.23
63 Operation of Buildings	XXXXX	XXXXX	21.198	9.63
64 Maintenance	XXXXX	XXXXX	7.500	3.41
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.250	0.11
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	1.032	0.47
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	75.029	34.09

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	4.23	11.344	5.15
TOTAL UNIT ADMINISTRATION	13.750	4.23	11.344	5.15
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.61	2.000	0.91
13 Business Office	0.000	0.00	7.750	3.52
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	9.250	2.84	5.029	2.28
41 Supervision - Nutrition Services	0.000	0.00	2.250	1.02
51 Supervision - Transportation	0.000	0.00	3.440	1.56
61 Supervision - Building	0.000	0.00	1.500	0.68
TOTAL CENTRAL ADMINISTRATION	11.250	3.46	25.969	11.80
TOTAL FTE STAFF	325.389	100.00	220.107	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES			
100 General Student Body	49,449	159,500	116,950
200 Athletics	104,793	217,000	191,900
300 Classes	77	3,000	4,500
400 Clubs	36,809	57,000	100,125
600 Private Moneys	20,605	27,000	13,200
A. TOTAL REVENUES	211,732	463,500	426,675
EXPENDITURES			
100 General Student Body	30,718	230,004	124,826
200 Athletics	96,326	17,900	227,232
300 Classes	3,588	7,134	3,628
400 Clubs	36,338	153,287	92,946
600 Private Moneys	6,106	26,837	17,338
B. TOTAL EXPENDITURES	173,076	435,162	465,970
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	38,657	28,338	-39,295
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	256,919	240,000	300,000
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	256,919	240,000	300,000
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	295,575	268,338	300,000
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

Othello School District No.147
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	- 39,295
F. TOTAL ENDING FUND BALANCE (C+D) 1/	295,575	268,338	260,705

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,517,121	2,500,000	2,535,047
2000 Local Nontax Support	2,958	2,000	15,000
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	2,520,079	2,502,000	2,550,047
EXPENDITURES			
Matured Bond Expenditures	1,735,000	1,845,000	1,990,000
Interest on Bonds	676,000	601,925	506,050
Interfund Loan Interest	0	0	0
Bond Transfer Fees	300	20,000	53,950
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,411,300	2,466,925	2,550,000
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)	108,779	35,075	47
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,698,849	1,517,600	1,851,624
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	1,698,849	1,517,600	1,851,624
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,807,628	1,552,675	1,851,624
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	47
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,807,628	1,552,675	1,851,671

Othello School District No.147

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	2,517,121	2,500,000	2,535,047
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	2,517,121	2,500,000	2,535,047
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	2,921	2,000	15,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	37	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	2,958	2,000	15,000
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,520,079	2,502,000	2,550,047

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	23,108	20,100	40,000
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	0	0	3,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	23,108	20,100	3,040,000
EXPENDITURES			
10 Sites	23,822	0	175,000
20 Buildings	764,425	900,000	2,600,000
30 Equipment	0	0	225,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	-392	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	808,211	900,000	3,000,000
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)	-785,103	-879,900	40,000
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	919,123	292,184
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,708,486	919,123	292,184
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	923,384	39,223	332,184
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	923,384	39,223	332,184

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	3,756	0	40,000
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	20,100	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	23,108	20,100	40,000
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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
6210 E-Rate	XXXXX	XXXXX	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

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	3,000,000
9000 TOTAL OTHER FINANCING SOURCES	0	0	3,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	23,108	20,100	3,040,000

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	458	500	2,000
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	289,057	266,000	500,541
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	0	0	150,000
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	289,515	266,500	502,541
B. 9900 TRANSFERS IN (from the General Fund)	0	150,000	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	289,515	416,500	652,541
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	319,822	416,150	550,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	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	319,822	416,150	550,000
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)	-30,307	350	102,541
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	271,771	239,880	616,172
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	271,771	239,880	616,172
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	241,464	239,880	616,172

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	350	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	102,541
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	241,464	240,230	718,713

- 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.