Odessa School District No.105

FISCAL YEAR 2026-2027

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Odessa School District No.105

FISCAL YEAR 2026-2027

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Odessa School District No.105

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Odessa School District School District No. 105 of Lincoln County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;
(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the Debt Service Fund budget is prepared on the modified accrual basis of accounting and all other funds are prepared on the cash basis of accounting pursuant to RCW 28A.505
(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors	Budget Adoption Date	Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2026 through August 31, 2027.

ESD Superintendent or Designee	Signed Date
OSPI Representative	Signed Date

Lock and Print Date: 07/14/2026

Odessa School District No.105

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	5,520,731	200,600	0	2,880,100	100,554
Total Appropriation (Expenditures)	5,698,913	202,450	0	2,987,900	276,120
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-178,182	-1,850	0	-107,800	-175,566
Beginning Total Fund Balance	1,005,603	86,685	0	107,800	175,566
Ending Total Fund Balance	827,421	84,835	0	0	0
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	675,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	675,000	XXXXX	0	125,000	0

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

Odessa School District No.105

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	216.13		197.39		188.87	
FTE Certificated Employees	21.742		22.001		22.003	
FTE Classified Employees	16.170		15.644		15.038	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	5,269,114		5,570,823		5,520,731	
Total Expenditures	5,349,890		5,690,701		5,698,913	
Total Beginning Fund Balance	1,079,137		947,236		1,005,603	
Total Ending Fund Balance	998,361		827,358		827,421	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	2,652,268	49.58	2,587,696	45.47	2,691,424	47.23
Federal Special Purpose Funding	0	9.88	0	0.00	XXXXX	XXXXX
Special Education Instruction	528,496	4.00	624,393	10.97	560,066	9.83
Vocational Instruction	214,256	0.00	502,416	8.83	552,624	9.70
Skill Center Instruction	0	5.31	0	0.00	0	0.00
Compensatory Education	284,027	0.12	275,755	4.85	240,778	4.22
Other Instructional Programs	6,611	0.00	6,724	0.12	6,354	0.11
Community Services	0	31.11	1,548	0.03	0	0.00
Support Services	1,664,231	100.00	1,692,169	29.74	1,647,667	28.91
Total - Program Groups	5,349,890		5,690,701	100.00	5,698,913	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	2,926,255	54.70	3,112,298	54.69	3,187,058	55.92
Teaching Support	421,026	7.87	536,555	9.43	508,942	8.93
Other Supportive Activities	1,191,340	22.27	1,283,090	22.55	1,193,217	20.94
Building Administration	284,823	5.32	287,298	5.05	303,533	5.33
Central Administration	491,419	9.19	471,460	8.28	506,163	8.88
Total - Activity Groups	5,349,890	100.00	5,690,701	100.00	5,698,913	100.00

Odessa School District No.105

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	2,013,041	37.63	1,922,041	33.78	1,934,919	33.95
Classified Salaries	913,232	17.07	913,182	16.05	965,097	16.93
Employee Benefits and Payroll Taxes	1,203,844	22.50	1,196,826	21.03	1,224,991	21.50
Supplies, Instructional Resources and Noncapitalized Items	364,516	6.81	760,762	13.37	715,100	12.55
Purchased Services	782,698	14.63	873,190	15.34	835,156	14.65
Travel	15,086	0.28	24,700	0.43	23,650	0.41
Capital Outlay	57,473	1.07	0	0.00	0	0.00
Total - Objects	5,349,890	100.00	5,690,701	100.00	5,698,913	100.00

Odessa School District No.105

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	22.56	9.00	8.00
2. Grade 1	13.40	12.00	9.88
3. Grade 2	18.40	14.00	12.00
4. Grade 3	18.00	19.00	14.00
5. Grade 4	11.30	18.00	16.13
6. Grade 5	22.10	12.00	20.00
7. Grade 6	13.00	22.00	13.00
8. Grade 7	16.70	13.00	20.38
9. Grade 8	14.60	16.00	15.13
10. Grade 9	18.96	13.00	15.00
11. Grade 10	15.55	17.16	13.63
12. Grade 11 (excluding Running Start)	14.21	15.48	14.25
13. Grade 12 (excluding Running Start)	13.09	12.56	11.91
14. SUBTOTAL	**211.87**	**193.20**	**183.31**
15. Running Start	4.26	4.19	5.56
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	**216.13**	**197.39**	**188.87**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	21.74	22.00	22.003
2. General Fund FTE Classified Employees /4	16.17	15.64	15.038

1/ Enrollment are the average counts at school years 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.

Odessa School District No.105

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	616,660	623,750	643,990
2000 | Local Nontax Support	97,589	94,140	94,300
3000 | State, General Purpose	3,110,063	3,095,875	3,097,523
4000 | State, Special Purpose	1,169,636	1,484,042	1,406,536
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	257,401	255,016	260,382
7000 | Revenues from Other School Districts	0	0	0
8000 | Revenues from Other Entities	17,766	18,000	18,000
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,269,114**	**5,570,823**	**5,520,731**
EXPENDITURES			
00 | Regular Instruction	2,652,268	2,587,696	2,691,424
20 | Special Education Instruction	528,496	624,393	560,066
30 | Vocational Education Instruction	214,256	502,416	552,624
40 | Skill Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	284,027	275,755	240,778
70 | Other Instructional Programs	6,611	6,724	6,354
80 | Community Services	0	1,548	0
90 | Support Services	1,664,231	1,692,169	1,647,667
B. TOTAL EXPENDITURES	**5,349,890**	**5,690,701**	**5,698,913**
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-80,776**	**-119,878**	**-178,182**
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	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0

Odessa School District No.105

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	3,176	3,176	1,955
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	33,499	50,000	50,000
G.L.890	Unassigned Fund Balance	1,042,463	894,060	953,648
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**1,079,137**	**947,236**	**1,005,603**
	G.L.898 Accounting Changes and Error Corrections	**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	0	0	0
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	1,955	3,176	1,955
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	93,647	50,000	50,000

Odessa School District No.105

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890	Unassigned Fund Balance	902,758	774,182	775,466
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**998,361**	**827,358**	**827,421**

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 extingishments. 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.

Odessa School District No.105

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	616,660	623,750	643,990
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**	**616,660**	**623,750**	**643,990**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	666	1,600	1,600
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	0	0	0
2188	Childcare Tuitions and Fees	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	548	1,000	1,000
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298	School Food Services, Sales of Goods, Supplies and Svcs	26,712	30,000	30,000
2300	Investment Earnings	36,889	40,000	40,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	25,113	16,140	16,300
2600	Fines and Damages	38	200	200
2700	Rentals and Leases	3,945	2,700	2,700
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	3,677	2,500	2,500
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**97,589**	**94,140**	**94,300**

Odessa School District No.105

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE				
3100	Apportionment	3,036,401	3,012,594	3,022,564
3121	Special Education--General Apportionment	73,662	83,281	74,959
3300	Local Effort Assistance	0	0	0
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**3,110,063**	**3,095,875**	**3,097,523**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	7,574	0	0
4109	Transition To Kindergarten	118,929	87,763	116,028
4121	Special Education	395,716	484,812	432,574
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	151,949	156,470	99,421
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	29,162	3,000	3,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	0	0	0
4174	Highly Capable	6,611	6,515	6,354
4188	Childcare	0	0	0
4198	School Food Services	57,388	46,602	45,800
4199	Transportation--Operations	396,648	393,380	397,859
4300	Other State Agencies, Unassigned	158	300,000	300,000
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	5,500	5,500	5,500
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**	**1,169,636**	**1,484,042**	**1,406,536**

Odessa School District No.105

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124	Special Education--Supplemental	55,878	55,878	52,360
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	0	0	0
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	66,155	65,246	80,754
6152	School Improve, Fed Other Title Grants under ESEA, Fed	13,865	20,000	20,000
6153	Migrant ESEA Migrant, Federal	0	0	0
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	0	0	0
6167	Indian Education JOM	0	0	0
6168	Indian Education, ED	0	0	0
6176	Targeted Assistance ESSER I	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	83,177	71,462	65,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0

Odessa School District No.105

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
6246	Skill Center	0	0	0
6251	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252	School Improve, Fed Other Title Grants under ESEA, Fed	22,689	22,430	25,268
6253	ESEA Migrant, Federal	0	0	0
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	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
6300	Federal Grants Through Other Agencies, Unassigned	4,733	20,000	7,000
6310	Medicaid Administrative Match	0	0	0
6321	Special Education--Medicaid Reimbursement	0	0	0
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324	Special Education--Supplemental	0	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0

Odessa School District No.105

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	10,903	0	10,000
6000	**TOTAL FEDERAL, SPECIAL PURPOSE**	**257,401**	**255,016**	**260,382**
	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	0	0	0
7197	Support Services	0	0	0
7198	School Food Services	0	0	0
7199	Transportation	0	0	0
7301	Nonhigh Participation	0	0	0
7000	**TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS**	**0**	**0**	**0**
	REVENUES FROM OTHER ENTITIES			
8100	Governmental Entities	0	0	0
8101	Governmental Entities-Enrichment	0	0	0
8188	Childcare	0	0	0
8189	Community Services	0	0	0
8198	School Food Services	0	0	0
8199	Transportation	0	0	0
8200	Private Foundations	0	0	0
8500	Nonfederal, ESD	17,766	18,000	18,000
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**	**17,766**	**18,000**	**18,000**

Odessa School District No.105

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,269,114**	**5,570,823**	**5,520,731**

Odessa School District No.105

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 | Basic Education	2,533,339	2,494,774	2,546,676
02 | Alternative Learning Experience	0	0	0
03 | Basic Education - Dropout Reengagement	0	0	0
09 | Transition to Kindergarten	118,929	92,922	144,748
00 | TOTAL REGULAR INSTRUCTION	**2,652,268**	**2,587,696**	**2,691,424**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	474,229	569,733	507,706
22 | Special Education, Infants and Toddlers, State	0	0	0
24 | Special Education, Supplemental, Federal	54,267	54,660	52,360
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	**528,496**	**624,393**	**560,066**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	204,057	492,646	530,802
34 | Middle School Career and Technical Education, State	8,793	9,770	21,822
38 | Vocational, Federal	1,405	0	0
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**214,256**	**502,416**	**552,624**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	0	0	0
46 | Skill Center, Federal	0	0	0
47 | Skill Center - Facility Upgrades	0	0	0
40 | TOTAL SKILL CENTER INSTRUCTION	**0**	**0**	**0**
COMPENSATORY EDUCATION INSTUCTION			
51 | Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	66,270	67,747	85,447
52 | Other Title Grants under ESEA-Federal	36,554	42,430	45,268
53 | Migrant ESEA Migrant, Federal	0	0	0
55 | Learning Assistance Program (LAP), State	151,240	156,357	101,563
56 | State Institutions, Centers and Homes, Delinquent	0	0	0

Odessa School District No.105

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 | State Institutions, Neglected and Delinquent, Federal	0	0	0
58 | Special and Pilot Programs, State	29,963	9,221	8,500
59 | Institutions - Juveniles in Adult Jails	0	0	0
61 | Head Start, Federal	0	0	0
64 | Limited English Proficiency, Federal	0	0	0
65 | Transitional Bilingual, State	0	0	0
67 | Indian Education, Federal, JOM	0	0	0
68 | Indian Education, Federal, ED	0	0	0
69 | Compensatory, Other	0	0	0
50 and 60 | TOTAL COMPENSATORY EDUCATION INSTRUCTION	**284,027**	**275,755**	**240,778**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	0	0	0
73 | Summer School	0	0	0
74 | Highly Capable	6,611	6,724	6,354
76 | Targeted Assistance	0	0	0
78 | Youth Training Programs, Federal	0	0	0
79 | Instructional Programs, Other	0	0	0
70 | TOTAL OTHER INSTRUCTIONAL PROGRAMS	**6,611**	**6,724**	**6,354**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	0	0	0
88 | Early Learning Programs	0	1,548	0
89 | Other Community Services	0	0	0
80 | TOTAL COMMUNITY SERVICES	**0**	**1,548**	**0**
SUPPORT SERVICES			
97 | District-wide Support	1,081,398	1,080,478	1,059,645
98 | School Food Services	188,605	203,142	185,321
99 | Pupil Transportation	394,227	408,549	402,701
90 | TOTAL SUPPORT SERVICES	**1,664,231**	**1,692,169**	**1,647,667**
TOTAL PROGRAM EXPENDITURES	**5,349,890**	**5,690,701**	**5,698,913**

Odessa School District No.105

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	2,546,676	55,000		1,412,047	243,134	575,392	99,450	149,253	12,400	0
02 | ALE	0	0		0	0	0	0	0	0	0
03 | Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 | Transition to Kindergarten	144,748	0		63,374	31,225	49,799	350	0	0	0
TOTAL REGULAR INSTRUCTION	**2,691,424**	**55,000**		**1,475,421**	**274,359**	**625,191**	**99,800**	**149,253**	**12,400**	**0**
21 | Sp Ed, Sup, St	507,706	0		113,155	130,421	142,730	5,200	115,200	1,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	52,360	0		0	0	0	0	52,360	0	0
25 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**560,066**	**0**		**113,155**	**130,421**	**142,730**	**5,200**	**167,560**	**1,000**	**0**
31 | Voc, Basic, St	530,802	0		119,758	0	48,244	347,800	7,650	7,350	0
34 | MidSchCar/Tec	21,822	0		14,478	0	7,344	0	0	0	0
38 | Voc, Fed	0	0		0	0	0	0	0	0	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**552,624**	**0**		**134,236**	**0**	**55,588**	**347,800**	**7,650**	**7,350**	**0**
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

Odessa School District No.105

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
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	85,447	0		61,008	0	23,139	250	1,050	0	0
52 | Other Title Grants under ESEA-Federal	45,268	0	0	0	0	0	20,000	25,268	0	0
53 | ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 | LAP	101,563	0		38,682	25,615	37,266	0	0	0	0
56 | St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	8,500	0		3,667	0	577	4,256	0	0	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	0	0		0	0	0	0	0	0	0
64 | LEP, Fed	0	0		0	0	0	0	0	0	0
65 | Tran Biling, St	0	0		0	0	0	0	0	0	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 | Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**240,778**	**0**	**0**	**103,357**	**25,615**	**60,982**	**24,506**	**26,318**	**0**	**0**
71 | Traffic Safety	0	0		0	0	0	0	0	0	0
73 | Summer School	0	0		0	0	0	0	0	0	0

Odessa School District No.105

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
74 | Highly Capable	6,354	0		0	0	0	1,954	3,700	700	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	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**6,354**	**0**		**0**	**0**	**0**	**1,954**	**3,700**	**700**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0
88 | Early Learning Programs	0	0		0	0	0	0	0	0	0
89 | Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
97 | Distwide Suppt	1,059,645	0	0	108,750	288,520	166,660	68,340	426,675	700	0
98 | Schl Food Serv	185,321	0	0	0	58,660	44,661	69,500	12,000	500	0
99 | Pupil Transp	402,701	0	-55,000	0	187,522	129,179	98,000	42,000	1,000	0
TOTAL SUPPORT SERVICES	**1,647,667**	**0**	**-55,000**	**108,750**	**534,702**	**340,500**	**235,840**	**480,675**	**2,200**	**0**
OBJECT TOTALS	**5,698,913**	**55,000**	**-55,000**	**1,934,919**	**965,097**	**1,224,991**	**715,100**	**835,156**	**23,650**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(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
21 | Supv Inst	500	0		0	0	0	500	0	0	0
22 | Lrn Resrc	30,296	0		0	14,641	10,955	4,700	0	0	0
23 | Princ Off	303,533	0		130,540	82,798	83,895	3,900	1,950	450	0
24 | Guid/Coun	133,164	0		98,729	0	32,235	700	1,050	450	0
25 | Pupil M/S	10,811	0		0	5,740	5,071	0	0	0	0
26 | Health	19,900	0		0	0	0	700	19,200	0	0
27 | Teaching	1,693,414	5,000		1,158,749	25,000	405,890	21,450	70,825	6,500	0
28 | Extracur	246,568	50,000		9,530	114,955	32,083	2,500	33,500	4,000	0
29 | Pmt to SD	0							0		
31 | InstProDev	11,250	0		0	0	0	0	10,250	1,000	0
32 | Inst Tech	19,478	0			0	0	7,000	12,478	0	0
33 | Curriculum	58,000	0		0	0	0	58,000	0	0	0
34 | Prof Lrng St	19,762	0		14,499		5,263	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**2,546,676**	**55,000**		**1,412,047**	**243,134**	**575,392**	**99,450**	**149,253**	**12,400**	**0**
FTE Program Staff				**15.596**	**2.142**					

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	143,733	0		62,672	31,225	49,486	350	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	1,015	0		702		313	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0		0	0	0	0	0	0	0
64 | Maintnce	0	0		0	0	0	0	0	0	0
65 | Utilities	0	0					0	0	0	0
67 | Bldg Secu	0	0		0	0	0	0	0	0	0
Total	**144,748**	**0**		**63,374**	**31,225**	**49,799**	**350**	**0**	**0**	**0**
FTE Program Staff				**1.083**	**0.559**					

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(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
21 | Supv Inst	46,213	0		36,250	0	9,963	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	115,200	0		0	0	0	2,000	113,200	0	0
27 | Teaching	339,655	0		76,082	130,421	132,452	700	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	2,000	0		0	0	0	0	2,000	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	3,500	0		0	0	0	2,500	0	1,000	0
34 | Prof Lrng St	1,138	0		823		315	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**507,706**	**0**		**113,155**	**130,421**	**142,730**	**5,200**	**115,200**	**1,000**	**0**
FTE Program Staff				**1.250**	**2.794**					

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	52,360	0		0	0	0	0	52,360	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**52,360**	**0**		**0**	**0**	**0**	**0**	**52,360**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	525,484	0		119,044	0	47,590	347,800	4,550	6,500	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,450	0		0	0	0	0	600	850	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	2,500	0		0	0	0	0	2,500	0	0
34 | Prof Lrng St	1,368	0		714		654	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0				0	0	0	0	0	0
65 | Utilities	0							0		
Total	**530,802**	**0**		**119,758**	**0**	**48,244**	**347,800**	**7,650**	**7,350**	**0**
FTE Program Staff				**1.683**						

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	21,822	0		14,478	0	7,344	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0				0	0	0	0	0	0
65 | Utilities	0							0		
Total	**21,822**	**0**		**14,478**	**0**	**7,344**	**0**	**0**	**0**	**0**
FTE Program Staff				**0.300**						

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0	0	0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

Activity	Total	(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
61 | Supv Bldg	0	0		0	0	0	0	0		0
62 | Grnd Mnt	0	0			0	0	0	0		0
64 | Maintnce	0	0			0	0	0	0		0
67 | Bldg Secu	0	0			0	0	0	0		0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**		**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Activity	Total	(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
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	550	0		0	0	0	0	550	0	0
27 | Teaching	84,397	0		61,008	0	23,139	250	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	500	0		0	0	0	0	500	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
Total	**85,447**	**0**		**61,008**	**0**	**23,139**	**250**	**1,050**	**0**	**0**
FTE Program Staff				**0.802**						

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(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
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0	0	0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	25,268	0		0	0	0	0	25,268	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	20,000	0			0	0	20,000	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
91 | Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	**45,268**	**0**	**0**	**0**	**0**	**0**	**20,000**	**25,268**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
68 | Insurance	0	0						0		
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	101,563	0		38,682	25,615	37,266	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**101,563**	**0**		**38,682**	**25,615**	**37,266**	**0**	**0**	**0**	**0**
FTE Program Staff				**0.539**	**0.605**					

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(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
21 | Supv Inst	5,500	0		3,667	0	577	1,256	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	3,000	0		0	0	0	3,000	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**8,500**	**0**		**3,667**	**0**	**577**	**4,256**	**0**	**0**	**0**
FTE Program Staff				**0.000**						

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
68 | Insurance	0	0						0		
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	1,200	0		0	0	0	0	1,200	0	0
27 | Teaching	5,154	0		0	0	0	1,954	2,500	700	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**6,354**	**0**		**0**	**0**	**0**	**1,954**	**3,700**	**700**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
66 | E-Rate	0	0					0	0		0
68 | Insurance	0	0						0		
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		
68 | Insurance	0	0						0		
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(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
21 | Supv Inst	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		
75 | Mtr Pool	0	0			0	0	0	0	0	0
91 | Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(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
11 | Bd of Dir	18,500	0			0	0	300	18,000	200	0
12 | Supt Off	280,680	0		108,750	100,294	57,936	2,500	10,700	500	0
13 | Busns Off	85,096	0		0	45,734	28,047	4,540	6,775	0	0
14 | HR	850	0		0	0	0	0	850	0	0
15 | Pblc Rltn	3,300	0		0	0	0	0	3,300	0	0
25 | Pupil M/S	500	0		0	0	0	0	500	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	47,407	0			19,562	12,345	14,250	1,250	0	0
63 | Oper Bldg	162,950	0			94,221	52,729	15,250	750	0	0
64 | Maintnce	98,762	0	0		28,709	15,603	18,000	36,450	0	0
65 | Utilities	164,000	0	0		0	0	0	164,000	0	0
67 | Bldg Secu	1,500	0			0	0	1,500	0	0	0
68 | Insurance	155,000	0					0	155,000		0
69 | Dep Fac Mnt	0	0			0	0	0	0		0
72 | Info Sys	26,200	0	0	0	0	0	0	26,200	0	0
73 | Printing	0	0	0	0	0	0	0	0	0	0
74 | Warehouse	0	0	0	0	0	0	0	0	0	0
75 | Mtr Pool	14,900	0	0	0	0	0	12,000	2,900	0	0
83 | Interest	0							0		
84 | Principal	0							0		
85 | Debt Expn	0		0					0		0
Total	**1,059,645**	**0**	**0**	**108,750**	**288,520**	**166,660**	**68,340**	**426,675**	**700**	**0**
FTE Program Staff				**0.750**	**4.996**					

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(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 | Pupil M/S	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
41 | Supervisn	0	0		0	0	0	0	0	0	0
42 | Food	62,000	0					62,000	0		
44 | Operation	123,321	0			58,660	44,661	7,500	12,000	500	0
49 | Transfers	0		0							
Total	**185,321**	**0**	**0**	**0**	**58,660**	**44,661**	**69,500**	**12,000**	**500**	**0**
FTE Program Staff					**1.304**					

Odessa School District No.105

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(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 | Pupil M/S	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
51 | Supervisn	65,524	0		0	45,734	16,290	0	2,500	1,000	0
52 | Operation	267,360	0			109,774	101,486	55,000	1,100	0	0
53 | Maintnce	94,817	0			32,014	11,403	43,000	8,400	0	0
56 | Insurance	30,000							30,000		
58 | Remote Learning Operations	0	0			0	0	0	0		
59 | Transfers	-55,000		-55,000							
Total	**402,701**	**0**	**-55,000**	**0**	**187,522**	**129,179**	**98,000**	**42,000**	**1,000**	**0**
FTE Program Staff					**2.638**					

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-23-210	ELEMENTARY PRINCIPAL	0.429	130,540	130,540	130,386.95	55,936	55,936	0
01-23-230	SECONDARY PRINCIPAL	0.572	130,540	130,540	130,426.57	74,604	41,969	32,635
ACTIVITY CODE 23 TOTAL		**1.001**				**130,540**	**97,905**	**32,635**
01-24-420	COUNSELOR	0.989	97,138	97,138	97,128.41	96,060	96,060	0
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,669	2,669	0
ACTIVITY CODE 24 TOTAL		**0.989**				**98,729**	**98,729**	**0**
01-27-001	SICK LEAVE	0.000	0	0	0.00	26,000	26,000	0
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	40,000	40,000	0
01-27-310	ELEMENTARY HOMEROOM TEACHER	7.290	106,168	32,539	75,273.94	548,747	548,747	0
01-27-320	SECONDARY TEACHER	6.139	106,168	46,948	88,525.98	543,461	543,461	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	541	0	541
ACTIVITY CODE 27 TOTAL		**13.429**				**1,158,749**	**1,158,208**	**541**
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	541	0	541
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,793	0	2,793
01-28-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,196	0	6,196
ACTIVITY CODE 28 TOTAL		**0.000**				**9,530**	**0**	**9,530**
01-34-310	ELEMENTARY HOMEROOM TEACHER	0.098	106,168	32,539	75,163.27	7,366	7,366	0

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-34-320	SECONDARY TEACHER	0.079	106,168	46,948	90,291.14	7,133	7,133	0
ACTIVITY CODE 34 TOTAL		**0.177**				**14,499**	**14,499**	**0**
PROGRAM TOTAL		**15.596**				**1,412,047**	**1,369,341**	**42,706**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-27-310	ELEMENTARY HOMEROOM TEACHER	1.071	58,553	57,808	58,517.27	62,672	0	62,672
ACTIVITY CODE 27 TOTAL		**1.071**				**62,672**	**0**	**62,672**
09-34-310	ELEMENTARY HOMEROOM TEACHER	0.012	58,553	57,808	58,500.00	702	0	702
ACTIVITY CODE 34 TOTAL		**0.012**				**702**	**0**	**702**
PROGRAM TOTAL		**1.083**				**63,374**	**0**	**63,374**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	0.250	145,000	145,000	145,000.00	36,250	36,250	0
ACTIVITY CODE 21 TOTAL		**0.250**				**36,250**	**36,250**	**0**
21-27-330	OTHER TEACHER	0.989	74,849	74,849	74,849.34	74,026	74,026	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,056	2,056	0
ACTIVITY CODE 27 TOTAL		**0.989**				**76,082**	**76,082**	**0**
21-34-330	OTHER TEACHER	0.011	74,849	74,849	74,818.18	823	823	0
ACTIVITY CODE 34 TOTAL		**0.011**				**823**	**823**	**0**
PROGRAM TOTAL		**1.250**				**113,155**	**113,155**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-27-320	SECONDARY TEACHER	1.668	106,168	48,259	57,443.65	95,816	95,816	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,392	0	12,392
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,836	0	10,836
ACTIVITY CODE 27 TOTAL		**1.668**				**119,044**	**95,816**	**23,228**
31-34-320	SECONDARY TEACHER	0.015	48,259	48,259	47,600.00	714	714	0
ACTIVITY CODE 34 TOTAL		**0.015**				**714**	**714**	**0**
PROGRAM TOTAL		**1.683**				**119,758**	**96,530**	**23,228**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-27-320	SECONDARY TEACHER	0.300	48,259	48,259	48,260.00	14,478	14,478	0
ACTIVITY CODE 27 TOTAL		**0.300**				**14,478**	**14,478**	**0**
PROGRAM TOTAL		**0.300**				**14,478**	**14,478**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.802	106,168	32,539	76,069.83	61,008	61,008	0
ACTIVITY CODE 27 TOTAL		**0.802**				**61,008**	**61,008**	**0**
PROGRAM TOTAL		**0.802**				**61,008**	**61,008**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ******								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.233	32,539	32,539	32,467.81	7,565	7,565	0
55-27-320	SECONDARY TEACHER	0.306	101,656	101,656	101,689.54	31,117	31,117	0
ACTIVITY CODE 27 TOTAL		**0.539**				**38,682**	**38,682**	**0**
PROGRAM TOTAL		**0.539**				**38,682**	**38,682**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,667	3,667	0
ACTIVITY CODE 21 TOTAL		**0.000**				**3,667**	**3,667**	**0**
PROGRAM TOTAL		**0.000**				**3,667**	**3,667**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ******								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-110	SUPERINTENDENT	0.750	145,000	145,000	145,000.00	108,750	72,500	36,250
ACTIVITY CODE 12 TOTAL		**0.750**				**108,750**	**72,500**	**36,250**
PROGRAM TOTAL		**0.750**				**108,750**	**72,500**	**36,250**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ******								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-22-910	AIDES	0.291	604.50	24.22	24.22	24.22	14,641	14,641	0
ACTIVITY CODE 22 TOTAL		**0.291**					**14,641**	**14,641**	**0**
01-23-910	AIDES	0.261	542.54	24.22	17.79	19.81	10,748	10,748	0
01-23-940	OFFICE/CLERICAL	1.450	3,015.00	26.66	21.48	23.90	72,050	72,050	0
ACTIVITY CODE 23 TOTAL		**1.711**					**82,798**	**82,798**	**0**
01-25-910	AIDES	0.140	290.63	24.22	18.90	19.75	5,740	5,740	0
ACTIVITY CODE 25 TOTAL		**0.140**					**5,740**	**5,740**	**0**
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	25,000	25,000	0
ACTIVITY CODE 27 TOTAL		**0.000**					**25,000**	**25,000**	**0**
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	114,955	0	114,955
ACTIVITY CODE 28 TOTAL		**0.000**					**114,955**	**0**	**114,955**
PROGRAM TOTAL		**2.142**					**243,134**	**128,179**	**114,955**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-27-910	AIDES	0.559	1,162.50	26.86	26.86	26.86	31,225	31,225	0
ACTIVITY CODE 27 TOTAL		**0.559**					**31,225**	**31,225**	**0**
PROGRAM TOTAL		**0.559**					**31,225**	**31,225**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-27-910	AIDES	2.794	5,812.50	26.40	20.25	22.44	130,421	130,421	0
ACTIVITY CODE 27 TOTAL		**2.794**					**130,421**	**130,421**	**0**
PROGRAM TOTAL		**2.794**					**130,421**	**130,421**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ******									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-910	AIDES	0.605	1,259.34	24.22	18.90	20.34	25,615	25,615	0
ACTIVITY CODE 27 TOTAL		**0.605**					**25,615**	**25,615**	**0**
PROGRAM TOTAL		**0.605**					**25,615**	**25,615**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ******									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	1.346	2,800.00	43.98	31.00	35.82	100,294	100,294	0
ACTIVITY CODE 12 TOTAL		**1.346**					**100,294**	**100,294**	**0**
97-13-940	OFFICE/CLERICAL	0.500	1,040.00	43.98	43.98	43.98	45,734	45,734	0
ACTIVITY CODE 13 TOTAL		**0.500**					**45,734**	**45,734**	**0**
97-62-920	CRAFTS/TRADES	0.500	1,040.00	18.81	18.81	18.81	19,562	19,562	0
ACTIVITY CODE 62 TOTAL		**0.500**					**19,562**	**19,562**	**0**
97-63-970	SERVICE WORKERS	2.050	4,264.00	43.98	19.23	22.10	94,221	94,221	0
ACTIVITY CODE 63 TOTAL		**2.050**					**94,221**	**94,221**	**0**
97-64-920	CRAFTS/TRADES	0.500	1,040.00	18.81	18.81	18.81	19,562	19,562	0
97-64-970	SERVICE WORKERS	0.100	208.00	43.98	43.98	43.98	9,147	9,147	0
ACTIVITY CODE 64 TOTAL		**0.600**					**28,709**	**28,709**	**0**
PROGRAM TOTAL		**4.996**					**288,520**	**288,520**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-44-970	SERVICE WORKERS	1.304	2,712.00	26.66	18.43	21.63	58,660	58,660	0
ACTIVITY CODE 44 TOTAL		**1.304**					**58,660**	**58,660**	**0**
PROGRAM TOTAL		**1.304**					**58,660**	**58,660**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-990	DIRECTOR/SUPERVISOR	0.500	1,040.00	43.98	43.98	43.98	45,734	45,734	0
ACTIVITY CODE 51 TOTAL		**0.500**					**45,734**	**45,734**	**0**
99-52-950	OPERATORS	1.788	3,720.00	26.43	0.00	29.51	109,774	109,774	0
ACTIVITY CODE 52 TOTAL		**1.788**					**109,774**	**109,774**	**0**
99-53-920	CRAFTS/TRADES	0.350	728.00	43.98	43.98	43.98	32,014	32,014	0
ACTIVITY CODE 53 TOTAL		**0.350**					**32,014**	**32,014**	**0**
PROGRAM TOTAL		**2.638**					**187,522**	**187,522**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	66,830	XXXXX	55,000	XXXXX	55,000	XXXXX
(1) Credit Transfers	-66,830	XXXXX	-55,000	XXXXX	-55,000	XXXXX
(2) Certificated Salaries	2,013,041	37.63	1,922,041	33.78	1,934,919	33.95
(3) Classified Salaries	913,232	17.07	913,182	16.05	965,097	16.93
(4) Employee Benefits and Payroll Taxes	1,203,844	22.50	1,196,826	21.03	1,224,991	21.50
(5) Supplies and Materials	364,516	6.81	760,762	13.37	715,100	12.55
(7) Purchased Services	782,698	14.63	873,190	15.34	835,156	14.65
(8) Travel	15,086	0.28	24,700	0.43	23,650	0.41
(9) Capital Outlay	57,473	1.07	0	0.00	0	0.00
TOTAL EXPENDITURES	**5,349,890**	**100.00**	**5,690,701**	**100.00**	**5,698,913**	**100.00**

Odessa School District No.105

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	2,707,143	50.60	2,868,557	50.41	2,940,490	51.60
28 | Extracur	219,112	4.10	243,741	4.28	246,568	4.33
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**2,926,255**	**54.70**	**3,112,298**	**54.69**	**3,187,058**	**55.92**
TEACHING SUPPORT						
22 | Lrn Resrc	27,990	0.52	28,747	0.51	30,296	0.53
24 | Guid/Coun	119,434	2.23	125,994	2.21	133,164	2.34
25 | Pupil M/S	37,174	0.69	31,358	0.55	11,311	0.20
26 | Health	152,290	2.85	208,040	3.66	189,210	3.32
31 | InstProDev	17,406	0.33	18,200	0.32	18,200	0.32
32 | Inst Tech	40,021	0.75	39,970	0.70	39,478	0.69
33 | Curriculum	26,711	0.50	61,500	1.08	64,000	1.12
34 | Prof Lrng St	35,026	0.65	22,746	0.40	23,283	0.41
35 | Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	**421,026**	**7.87**	**536,555**	**9.43**	**508,942**	**8.93**
OTHER SUPPORT ACTIVITIES						
42 | Food	80,559	1.51	85,000	1.49	62,000	1.09
44 | Operation	108,046	2.02	118,142	2.08	123,321	2.16
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	205,509	3.84	272,994	4.80	267,360	4.69
53 | Maintnce	170,738	3.19	103,140	1.81	94,817	1.66
56 | Insurance	26,326	0.49	30,000	0.53	30,000	0.53
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-66,830	-1.25	-55,000	-0.97	-55,000	-0.97
62 | Grnd Mnt	49,163	0.92	52,986	0.93	47,407	0.83
63 | Oper Bldg	158,060	2.95	159,445	2.80	162,950	2.86
64 | Maintnce	90,024	1.68	96,720	1.70	98,762	1.73
65 | Utilities	177,079	3.31	182,000	3.20	164,000	2.88
66 | E-Rate	26,711	0.50	0	0.00	0	0.00
67 | Bldg Secu	3,500	0.07	5,000	0.09	1,500	0.03
68 | Insurance	141,976	2.65	160,000	2.81	155,000	2.72

Odessa School District No.105

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 | Info Sys	36,448	0.68	57,763	1.02	26,200	0.46
73 | Printing	0	0.00	0	0.00	0	0.00
74 | Warehouse	0	0.00	0	0.00	0	0.00
75 | Mtr Pool	10,742	0.20	14,900	0.26	14,900	0.26
83 | Interest	0	0.00	0	0.00	0	0.00
84 | Principal	0	0.00	0	0.00	0	0.00
85 | Debt Expn	0	0.00	0	0.00	0	0.00
91 | Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	**1,191,340**	**22.27**	**1,283,090**	**22.55**	**1,193,217**	**20.94**
UNIT ADMINISTRATION						
23 | Princ Off	284,823	5.32	287,298	5.05	303,533	5.33
TOTAL UNIT ADMINISTRATION	**284,823**	**5.32**	**287,298**	**5.05**	**303,533**	**5.33**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	32,313	0.60	37,550	0.66	18,500	0.32
12 | Supt Off	273,229	5.11	236,043	4.15	280,680	4.93
13 | Busns Off	104,942	1.96	72,071	1.27	85,096	1.49
14 | HR	360	0.01	1,250	0.02	850	0.01
15 | Pblc Rltn	3,064	0.06	4,250	0.07	3,300	0.06
21 | Supv Inst	19,029	0.36	62,881	1.10	52,213	0.92
41 | Supervisn	0	0.00	0	0.00	0	0.00
51 | Supervisn	58,483	1.09	57,415	1.01	65,524	1.15
61 | Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	**491,419**	**9.19**	**471,460**	**8.28**	**506,163**	**8.88**
TOTAL EXPENDITURES	**5,349,890**	**100.00**	**5,690,701**	**100.00**	**5,698,913**	**100.00**

Odessa School District No.105

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	625,000	0	625,000	36.10	225,625
Spring 2027	675,000	0	675,000	61.98	418,365
1100 TOTAL LOCAL TAXES:					**643,990**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Odessa School District No.105

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0 4/**

C.	**TOTAL for Both Sections (A+B)**	**0**	**3/**	**0 3/**	**0**

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Odessa School District No.105

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	18.798	85.43	3.958	26.32
28 | Extracuricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	**18.798**	**85.43**	**3.958**	**26.32**
TEACHING SUPPORT				
22 | Learning Resources	0.000	0.00	0.291	1.94
24 | Guidance and Counseling	0.989	4.49	0.000	0.00
25 | Pupil Management and Safety	0.000	0.00	0.140	0.93
26 | Health/Related Services	0.000	0.00	0.000	0.00
31 | InstProDev	0.000	0.00	0.000	0.00
32 | Inst Tech	XXXXX	XXXXX	0.000	0.00
33 | Curriculum	0.000	0.00	0.000	0.00
34 | Professional Learning - State	0.215	0.98	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**0.000**	**0.00**
TOTAL TEACHING SUPPORT	**1.204**	**5.47**	**0.431**	**2.87**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	1.304	8.67
52 | Operations	XXXXX	XXXXX	1.788	11.89
53 | Maintenance	XXXXX	XXXXX	0.350	2.33
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	XXXXX	XXXXX	0.500	3.32
63 | Operation of Buildings	XXXXX	XXXXX	2.050	13.63
64 | Maintenance	XXXXX	XXXXX	0.600	3.99
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	XXXXX	XXXXX	0.000	0.00
72 | Information Systems	0.000	0.00	0.000	0.00
73 | Printing	0.000	0.00	0.000	0.00
74 | Warehousing and Distribution	0.000	0.00	0.000	0.00
75 | Motor Pool	0.000	0.00	0.000	0.00
91 | Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	**0.000**	**0.00**	**6.592**	**43.84**

Odessa School District No.105

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	1.001	4.55	1.711	11.38
TOTAL UNIT ADMINISTRATION	**1.001**	**4.55**	**1.711**	**11.38**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	0.750	3.41	1.346	8.95
13 | Business Office	0.000	0.00	0.500	3.32
14 | Human Resources	0.000	0.00	0.000	0.00
15 | Public Relations	0.000	0.00	0.000	0.00
21 | Supervision - Instruction	0.250	1.14	0.000	0.00
41 | Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 | Supervision - Transportation	0.000	0.00	0.500	3.32
61 | Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	**1.000**	**4.54**	**2.346**	**15.60**
TOTAL FTE STAFF	**22.003**	**100.00**	**15.038**	**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.

Odessa School District No.105

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 | General Student Body	21,346	19,000	28,000
200 | Athletics	20,549	14,400	29,500
300 | Classes	6,770	3,500	8,500
400 | Clubs	86,000	147,200	118,600
600 | Private Moneys	6,532	16,000	16,000
A. TOTAL REVENUES	**141,197**	**200,100**	**200,600**
EXPENDITURES			
100 | General Student Body	15,515	28,000	28,000
200 | Athletics	15,741	32,300	32,850
300 | Classes	6,096	4,100	7,100
400 | Clubs	88,029	126,200	118,600
600 | Private Moneys	8,236	16,000	15,900
B. TOTAL EXPENDITURES	**133,617**	**206,600**	**202,450**
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	**0**	**0**	**0**
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	**0**	**0**	**0**
E. Net Change in Fund Balance (A-B+C-D)	**7,580**	**-6,500**	**-1,850**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	74,299	0	0
G.L.819 Restricted for Fund Purposes	0	82,673	86,685
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
F. TOTAL BEGINNING FUND BALANCE	**74,299**	**82,673**	**86,685**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	81,879	76,173	84,835
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Odessa School District No.105

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)		**81,879**	**76,173**	**84,835**

Odessa School District No.105

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	0	0
2000 | Local Nontax Support	0	0	0
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	**0**	**0**	**0**
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**0**	**0**	**0**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**0**	**0**	**0**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	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.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**0**	**0**	**0**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0

Odessa School District No.105

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**0**	**0**	**0**

Odessa School District No.105

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Taxes	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				
2300	Investment Earnings	0	0	0
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**	**0**	**0**	**0**
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
5700	Qualified Energy Investment Tax Credits	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

Odessa School District No.105

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 | Transfers (local resources)	0	0	0
9000 | TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**0**	**0**	**0**

Odessa School District No.105

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	36.10	0
Spring 2027	0	0	0	61.98	0
1100 TOTAL LOCAL TAXES:					**0**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Odessa School District No.105

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026

TOTAL ALL BONDS 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Odessa School District No.105

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	125,158	124,750	122,600
2000 | Local Nontax Support	9,473	7,500	7,500
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	0	331,452	2,150,000
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	600,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**134,631**	**463,702**	**2,880,100**
EXPENDITURES			
10 | Sites	43,664	0	35,000
20 | Buildings	93,221	560,952	602,900
30 | Equipment	22,984	130,000	250,000
40 | Energy	0	0	2,100,000
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	0	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**159,869**	**690,952**	**2,987,900**
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-25,238**	**-227,250**	**-107,800**
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

Odessa School District No.105

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861	Restricted from Bond Proceeds	0	0	0
G.L.862	Committed from Levy Proceeds	210,154	234,969	73,800
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	25,171	7,500	34,000
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**235,325**	**242,469**	**107,800**
	G.L.898 Accounting Changes and Error Corrections	**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	175,443	219	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	34,644	15,000	0
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**210,087**	**15,219**	**0**

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

Odessa School District No.105

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 extingishments. 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.

Odessa School District No.105

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	125,158	124,750	122,600
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**	**125,158**	**124,750**	**122,600**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	9,473	7,500	7,500
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	0	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	0	0	0
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**9,473**	**7,500**	**7,500**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	0	331,452	2,150,000
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**	**331,452**	**2,150,000**
FEDERAL, GENERAL PURPOSE				

Odessa School District No.105

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	XXXXX
6112	Federal Special Purpose—ESSER II	0	0	XXXXX
6113	Federal Special Purpose—ESSER III	0	0	XXXXX
6114	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118	Federal Special Purpose—Reserved G	0	0	XXXXX
6119	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
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	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	XXXXX
6212	Federal Special Purpose—ESSER II	0	0	XXXXX
6213	Federal Special Purpose—ESSER III	0	0	XXXXX
6214	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218	Federal Special Purpose—Reserved G	0	0	XXXXX
6219	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
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	XXXXX
6312	Federal Special Purpose—ESSER II	0	0	XXXXX
6313	Federal Special Purpose—ESSER III	0	0	XXXXX
6314	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318	Federal Special Purpose—Reserved G	0	0	XXXXX
6319	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6340	Impact Aid-Construction	0	0	0

Odessa School District No.105

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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 | Insurance Recoveries	0	0	600,000
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**600,000**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**134,631**	**463,702**	**2,880,100**

Odessa School District No.105

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	125,000	0	125,000	36.10	45,125
Spring 2027	125,000	0	125,000	61.98	77,475
1100 TOTAL LOCAL TAXES:					**122,600**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Odessa School District No.105

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2026-2027

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
Electrical Upgrades	42,900	0	42,900	0	0	0	0	0	0
Sidewalk Improvements	35,000	35,000	0	0	0	0	0	0	0
Cafeteria Flooring	40,000	0	40,000	0	0	0	0	0	0
Dishwasher Replacement	50,000	0	0	50,000	0	0	0	0	0
Technology	50,000	0	0	50,000	0	0	0	0	0
Roof Repair	70,000	0	70,000	0	0	0	0	0	0
Solar Panel Project	2,100,000	0	0	0	0	2,100,000	0	0	0
Building Repairs - Flood Damage	450,000	0	450,000	0	0	0	0	0	0
Technology Replacement - Flood Damage	150,000	0	0	150,000	0	0	0	0	0
TOTAL EXPENDITURES	**2,987,900**	**35,000**	**602,900**	**250,000**	**0**	**2,100,000**	**0**	**0**	**0**

Odessa School District No.105

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Odessa School District No.105

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Odessa School District No.105

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0 4/**

C.	**TOTAL for Both Sections (A+B)**	**0**	**3/**	**0**	**3/** **0**

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Odessa School District No.105

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES				
1100	Local Property Tax	58,472	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	2,750	1,500	1,500
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	Judgement and Settlements	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	23,935	322,942	0
4499	Transportation Reimbursement Depreciation	128,326	113,262	99,054
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
5700	Qualified Energy Investment Tax Credits	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	Insurance Recoveries	0	0	0

Odessa School District No.105

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**213,483**	**437,704**	**100,554**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**213,483**	**437,704**	**100,554**
EXPENDITURES			
33 Transportation Equipment Purchases	22,631	475,044	176,655
34 Transportation Equimpment Major Repair	0	170,000	99,465
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	**22,631**	**645,044**	**276,120**
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	**190,852**	**-207,340**	**-175,566**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	22,177	212,840	175,566
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
J. TOTAL BEGINNING FUND BALANCE	**22,177**	**212,840**	**175,566**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

Odessa School District No.105

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819	Restricted for Fund Purposes	213,029	5,500	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
K.	**TOTAL ENDING FUND BALANCE (I+J)**	**213,029**	**5,500**	**0**

1/ Includes interest portion of purchase contracts.

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

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. 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.

Odessa School District No.105

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	36.10	0
Spring 2027	0	0	0	61.98	0
1100 TOTAL LOCAL TAXES:					**0**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Odessa School District No.105

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0	0
A.	**TOTAL**			**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0	0
B.	**TOTAL**			**0**	**0**	**0**	**0 4/**

C.	**TOTAL for Both Sections (A+B)**		**0**	**3/**	**0 3/**	**0**

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Odessa School District No. 105

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.006	On Certification page, district has selected Cash Basis of accounting and prior year total K-12 FTE Enrollment on page GF1 is less than 1000. District has elected to be on cash basis.	0.00	0.00
Informational	1.601	Expenditures Exceed Revenues by 2% or greater	1.03	0.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	80,754.00	85,447.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	150,800.00	185,321.00
Informational	1.800	For Program-Activity-Duty Code [01-27-310], the minimum salary entered on the certificated salary exhibit should be greater than or equal to $51,406.	32,539.00	
Informational	1.800	For Program-Activity-Duty Code [51-27-310], the minimum salary entered on the certificated salary exhibit should be greater than or equal to $51,406.	32,539.00	
Informational	1.800	For Program-Activity-Duty Code [55-27-310], the minimum salary entered on the certificated salary exhibit should be greater than or equal to $51,406.	32,539.00	
Informational	1.800	For Program-Activity-Duty Code [01-34-310], the minimum salary entered on the certificated salary exhibit should be greater than or equal to $51,406.	32,539.00	
Informational	1.800	For Program-Activity-Duty Code [01-34-320], the minimum salary entered on the certificated salary exhibit should be greater than or equal to $51,406.	46,948.00	
Informational	1.800	For Program-Activity-Duty Code [31-34-320], the minimum salary entered on the certificated salary exhibit should be greater than or equal to $51,406.	48,259.00	
Informational	1.800	For Program-Activity-Duty Code [01-27-320], the minimum salary entered on the certificated salary exhibit should be greater than or equal to $51,406.	46,948.00	
Informational	1.800	For Program-Activity-Duty Code [31-27-320], the minimum salary entered on the certificated salary exhibit should be greater than or equal to $51,406.	48,259.00	
Informational	1.800	For Program-Activity-Duty Code [34-27-320], the minimum salary entered on the certificated salary exhibit should be greater than or equal to $51,406.	48,259.00	
Informational	1.801	For Program-Activity-Duty Code [01-23-210], the average salary should be less than the high or equal to or greater than the low.	130,386.94	
Informational	1.801	For Program-Activity-Duty Code [01-23-230], the average salary should be less than the high or equal to or greater than the low.	130,426.57	

Odessa School District No. 105

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.801	For Program-Activity-Duty Code [55-27-310], the average salary should be less than the high or equal to or greater than the low.	32,467.81	
Informational	1.801	For Program-Activity-Duty Code [55-27-320], the average salary should be less than the high or equal to or greater than the low.	101,689.54	
Informational	1.801	For Program-Activity-Duty Code [31-34-320], the average salary should be less than the high or equal to or greater than the low.	47,600.00	
Informational	1.801	For Program-Activity-Duty Code [21-34-330], the average salary should be less than the high or equal to or greater than the low.	74,818.18	
Informational	1.901	For Program 21, the sum of all direct expenditures minus the revenues for Revenue 7121 + 6321 must be greater in the new fiscal year than was budgeted in the prior fiscal year.	507,706.00	569,733.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.999	On page DS1, Column 3, Line B, Total Expenditures is zero.	0.00	0.00

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

Odessa School District No. 105

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	3,022,563.77	3,022,564.00	-0.23
	3121	74,958.59	74,959.00	-0.41
	3600	0.00	0.00	0.00
	4121	432,574.07	432,574.00	0.07
	4155	99,420.78	99,421.00	-0.22
	4165	0.00	0.00	0.00
	4174	6,353.52	6,354.00	-0.48
	4198	0.00	45,800.00	-45,800.00
	4199	397,859.01	397,859.00	0.01
	4499	99,053.61	99,054.00	-0.39
	5400	0.00	0.00	0.00
	Total	4,132,783.35	4,178,585.00	-45,801.65

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	45,800.00	0.00

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = $5,000.	175,566.00	75,912.66

Odessa School District No. 105

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = $1.	107,800.00	286,349.31

Superintendent of Public Instruction

Odessa School District | Educational Service District 101

Lincoln County | F-203 Summary Report | CCDDD 22105

2026-2027 F-203

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	3,022,563.77
3121	Z288	Special Education, Gen Apportionment	74,958.59
4121	N7	Special Education	432,574.07
4155	071a	Learning Assistance Program	99,420.78
4165	Z477	Transitional Bilingual	0.00
4174	Z095	Highly Capable	6,353.52
4199	I4	Transportation - Operations	397,859.01
4499	J1	Transportation Reimbursement	99,053.61
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	18,912.32
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	75,011.61
n/a	V13	Estimated Next Year LEA	0
n/a	TKM49S	Transition to Kindergarten State Funding	116,028.11

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	16.02	0.50	16.52
District Generated			
Total	16.02	0.50	16.52
CIS Salary Allocation			
School Generated	1,369,975.33	43,111.11	1,413,086.44
District Generated			
Total	1,369,975.33	43,111.11	1,413,086.44
Total Certificated Adminstrative Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Certificated Administrative Staff (CAS) Units			
School Generated	0.82	0.04	0.86
District Generated	0.18		0.18
Total	1.00	0.04	1.04
CAS Salary Allocation			
School Generated	100,478.42	4,639.34	105,117.76
District Generated	21,365.40		21,365.40
Total	121,843.82	4,639.34	126,483.16
Total Classified Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Classified Staff (CLS) Units			
School Generated	4.33	0.16	4.48
District Generated	0.99		0.99
Total	5.32	0.16	5.48
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	255,242.65	9,322.31	264,564.96
District Generated	58,647.99		58,647.99
Total	313,890.64	9,322.31	323,212.95

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	0.00
TKB2	Enroll SpEd TK	0.00
B2	Enroll SpEd K-22	35.00
Z271	Enroll K	8.00
A6A1	Enroll 1	9.88
A6A2	Enroll 2	12.00
A6A3	Enroll 3	14.00
A39	Enroll K-3	43.88
A7a	Enroll 4	16.13
A8a5	Enroll 5	20.00
A8a6	Enroll 6	13.00
A40	Enroll 5-6	33.00
A11a7	Enroll 7	20.38
A11a8	Enroll 8	15.13
A12	Enroll 7-8	35.51
A13a9	Enroll 9	15.00
A13a10	Enroll 10	13.63
A13a11	Enroll 11	14.25
A13a12	Enroll 12	11.91
A41	Enroll 9-12	54.79
Z298	Enroll K-8	128.52
Z472	Enroll Total Entered	183.31
A42	Enroll Total	183.31
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	0.00
A16	Enroll Run Start	5.56
A15	Enroll Run Start CTE	0.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	188.87
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	0.00
A49	Enroll R&N 7	0.00

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	0.00
A64	Enroll TBIP 9-12	0.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	0.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	1.80
E55	Enroll 9-12 CTE exp	7.18
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.040
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	202.73
Z076	LAP PY HiPov Students	89.01
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	397,859.01
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	99,053.61

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	9.00

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code			Amount
	A. District-Wide Regionalization		
A33rb	1. District-Wide Regionalization Base		1.000
A33r	2. District-Wide Regionalization		1.000
A33re	3. District-Wide Regionalization Experience		0.040
	B. School Generated – Certificated Instructional Staff (CIS)		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 16.016 * 78,209.00 * 1.000	$	1,252,595.34
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((16.016 * 82,248.00) * (1.000 + 0.040)) - 1,252,595.34	$	117,379.99
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 1,252,595.34 + 117,379.99	$	1,369,975.33
	C. School Generated – Certificated Administrative Staff (CAS)		
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.823 * 116,092.00 * 1.000	$	95,543.72
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 0.823 * 122,088.00 * 1.000 - 95,543.72	$	4,934.70
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 95,543.72 + 4,934.70	$	100,478.42

	D. School Generated – Classified Staff (CLS)		
Z350	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.326 * 56,105.00 * 1.000	$	242,710.23
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 4.326 * 59,002.00 * 1.000 - 242,710.23	$	12,532.42
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 242,710.23 + 12,532.42	$	255,242.65
	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 8.573 * 4.000 * 151.86	$	5,207.58
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 6.212 * 0.9170 * 4.000 * 151.86	$	3,460.22

II. Computation for Guaranteed District-Generated Entitlement

Item Code			Amount
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.316 * 56,105.00 * 1.000	$	17,729.18
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 0.316 * 59,002.00 * 1.000 - 17,729.18	$	915.45
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 17,729.18 + 915.45	$	18,644.63

	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.058 * 56,105.00 * 1.000	$	3,254.09
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.058 * 59,002.00 * 1.000 - 3,254.09	$	168.03
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 3,254.09 + 168.03	$	3,422.12
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.109 * 56,105.00 * 1.000	$	6,115.45
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.109 * 59,002.00 * 1.000 - 6,115.45	$	315.77
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 6,115.45 + 315.77	$	6,431.22
	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.511 * 56,105.00 * 1.000	$	28,669.66
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 0.511 * 59,002.00 * 1.000 - 28,669.66	$	1,480.36
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 28,669.66 + 1,480.36	$	30,150.02

	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.175 * 116,092.00 * 1.000	$	20,316.10
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 0.175 * 122,088.00 * 1.000 - 20,316.10	$	1,049.30
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 20,316.10 + 1,049.30	$	21,365.40

III. Summary and Benefits

Item Code			Amount
	A. District Staffing Total Salaries		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 16.016 * 78,209.00 * 1.000	$	1,252,595.34
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((16.016 * 82,248.00) * (1.000 + 0.040)) - 1,252,595.34	$	117,379.99
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 20,316.10 + 95,543.72	$	115,859.82
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 1,049.30 + 4,934.70	$	5,984.00
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 242,710.23 + 17,729.18 + 3,254.09 + 6,115.45 + 28,669.66	$	298,478.61
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 12,532.42 + 915.45 + 168.03 + 315.77 + 1,480.36	$	15,412.03
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 1,252,595.34 + 117,379.99 + 115,859.82 + 5,984.00 + 298,478.61 + 15,412.03	$	1,805,709.79

	B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (16.016 + 0.998) * 15,684.00	$	266,847.58
Z377	2. CIS/CAS Insurance Inc Total (([School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((16.016 + 0.998) * (16,488.00 * 1.02)) - 266,847.58	$	19,289.79
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 5.320 * 15,684.00	$	83,438.88
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (5.320 * 16,488.00 * 1.430) - 83,438.88	$	41,995.23
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,252,595.34 + 115,859.82) * 0.16020	$	219,226.52
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (117,379.99 + 5,984.00) * 0.15390	$	18,985.72
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 298,478.61 * 0.18070	$	53,935.08
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 15,412.03 * 0.14720	$	2,268.65
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 266,847.58 + 19,289.79 + 83,438.88 + 41,995.23 + 219,226.52 + 18,985.72 + 53,935.08 + 2,268.65	$	705,987.45

	C. Professional Learning Days - General Apportionment		
Z345pd	1. Professional Learning Days Salaries ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((16.016 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	$	22,832.92
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 22,832.92 * 0.15390	$	3,513.99
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 22,832.92 + 3,513.99	$	26,346.91
	D. Running Start (Community and Technical College FTEs)		
Z385	1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 5.56 * 10,585.00	$	58,852.60
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 0.00 * 11,479.00	$	0.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 58,852.60 + 0.00	$	58,852.60
	E. Dropout Reengagement		
Z389	1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 0.00 * 10,585.00	$	0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,479.00	$	0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 0.00 + 0.00	$	0.00
	F. Alternative Learning Experience Program Funding		
Z343	1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (0.00 + 0.00 + 0.00) * 10,585.00	$	0.00

	G. Materials, Supplies, and Operating Costs (MSOC)		
M8T	1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 174.33 * 1,656.25		288,734.06
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 54.79 * 220.43	$	12,077.36
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (6.212 + 0.277) * 14,508.80	$	94,147.60
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 288,734.06 + 12,077.36 + 94,147.60	$	394,959.02
	H. Career & Technical Education and Skills Centers		
Z123	1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 8,639.33 + 976.70 + 1,888.06 + 4,461.22 + 3,342.91 + 57.10 + 166.15	$	19,531.47
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 34,471.78 + 3,662.64 + 7,434.25 + 17,673.43 + 13,334.48 + 227.79 + 662.95	$	77,467.32
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	$	0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 19,531.47 + 77,467.32 + 0.00	$	96,998.79

IV. Guaranteed Entitlement

Item Code			Amount
	A.Totals		
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 5,207.58 + 3,460.22 + 1,805,709.79 + 705,987.45 + 58,852.60 + 0.00 + 0.00 + 394,959.02 + 0.00 + 19,531.47 + 77,467.32 + 26,346.91	$	3,097,522.36
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 3,097,522.36 / 188.87	$	16,400.29
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,402.54 + 2,485.96 + 31.53 + 1,723.48 + 93.13	$	10,736.64
	4. Computation of State Funded Support Computation of State Funded Support		
	a. Local Deductible Revenue Sources		
A24	i. 1400 Local In-Lieu-of Taxes	$	0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	$	0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	$	0.00
A34	b. BEA Reduce/Delay	$	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 299,834.36 * 0.25000	$	74,958.59
A28	d. Federal Forest Account 5500 Deduction	$	0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 0.00 * 1.10	$	0.00
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 3,097,522.36 - 0.00 - 0.00 - 74,958.59 - 0.00 + 0.00	$	3,022,563.77

1191 SC — Skill Center

Item Code		Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total	
Z096	1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	$ 0.00
Z097	2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint] ((0.000 * 82,248.00) * (1.000 + 0.040)) - 0.00	$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	$ 0.00
	B. Skill Center – Certificated Administrative Staff (CAS)	
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.000	$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 122,088.00 * 1.000 - 0.00	$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	$ 0.00
	C. Skill Center - Classified Staff (CLS)	
111A	1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.000	$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 59,002.00 * 1.000 - 0.00	$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	$ 0.00

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	$	0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	$	0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	$	0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	$	0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	$	0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	$	0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	$	0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	$	0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	$	0.00

	E. Professional Learning Days - Skill Center		
Z097pd	1. Professional Learning Days Salaries ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	$	0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	$	0.00
	F. Materials, Supplies, and Operating Costs (MSOC)		
M40T	1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 0.00 * 1,857.17	$	0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	$	0.00
	G. Total		
Z109	1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	$	0.00

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code			Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)		
Z110	1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.101 * 78,209.00 * 1.000	$	7,899.11
Z111	2. CTE 7-8 CIS Salary Inc (([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((0.101 * 82,248.00) * (1.000 + 0.040)) - 7,899.11	$	740.22
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 7,899.11 + 740.22	$	8,639.33
	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)		
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.008 * 116,092.00 * 1.000	$	928.74
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.008 * 122,088.00 * 1.000 - 928.74	$	47.96
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 928.74 + 47.96	$	976.70
	C. CTE 7-8 - Classified Staff (CLS)		
021A	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.032 * 56,105.00 * 1.000	$	1,795.36
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.032 * 59,002.00 * 1.000 - 1,795.36	$	92.70
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 1,795.36 + 92.70	$	1,888.06

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.109 * 15,684.00	$	1,709.56
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (0.109 * 16,488.00 * 1.02) - 1,709.56	$	123.58
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (7,899.11 + 928.74) * 0.16020	$	1,414.22
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (740.22 + 47.96) * 0.15390	$	121.30
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.032 * 15,684.00	$	501.89
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.032 * 16,488.00 * 1.430) - 501.89	$	252.60
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 1,795.36 * 0.18070	$	324.42
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 92.70 * 0.14720	$	13.65
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 1,709.56 + 123.58 + 1,414.22 + 121.30 + 501.89 + 252.60 + 324.42 + 13.65	$	4,461.22

	E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.101 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	$	143.99
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 143.99 * 0.15390	$	22.16
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 143.99 + 22.16	$	166.15
	F. Other Generated Entitlements		
Z164T	1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 1.80 * 1,857.17	$	3,342.91
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.094 * 4.000 * 151.86	$	57.10
	G. Grades 7-8 Exploratory Career & Technical Education – Total		
Z123	1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 8,639.33 + 976.70 + 1,888.06 + 4,461.22 + 3,342.91 + 57.10 + 166.15	$	19,531.47

1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code			Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.403 * 78,209.00 * 1.000	$	31,518.23
Z125	2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((0.403 * 82,248.00) * (1.000 + 0.040)) - 31,518.23	$	2,953.55
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 31,518.23 + 2,953.55	$	34,471.78
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.030 * 116,092.00 * 1.000	$	3,482.76
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.030 * 122,088.00 * 1.000 - 3,482.76	$	179.88
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 3,482.76 + 179.88	$	3,662.64
	C. CTE 9-12 - Classified Staff (CLS)		
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.126 * 56,105.00 * 1.000	$	7,069.23
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 0.126 * 59,002.00 * 1.000 - 7,069.23	$	365.02
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 7,069.23 + 365.02	$	7,434.25

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 0.433 * 15,684.00	$	6,791.17
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (0.433 * 16,488.00 * 1.02) - 6,791.17	$	490.92
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (31,518.23 + 3,482.76) * 0.16020	$	5,607.16
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (2,953.55 + 179.88) * 0.15390	$	482.23
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 0.126 * 15,684.00	$	1,976.18
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (0.126 * 16,488.00 * 1.430) - 1,976.18	$	994.63
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 7,069.23 * 0.18070	$	1,277.41
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 365.02 * 0.14720	$	53.73
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 6,791.17 + 490.92 + 5,607.16 + 482.23 + 1,976.18 + 994.63 + 1,277.41 + 53.73	$	17,673.43

	E. Professional Learning Days - CTE 9-12		
Z125pd	1. Professional Learning Days Salaries	$	574.53
	((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((0.403 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00		
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits	$	88.42
	[CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	574.53 * 0.15390		
3031pd	3. Total CTE 9-12 Professional Learning Days	$	662.95
	[CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]		
	574.53 + 88.42		
	F. Other Generated Entitlements		
146A	1. Materials, Supplies, and Operating Costs (MSOC)	$	13,334.48
	[Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep]		
	13,334.48 + 0.00		
Z136	2. CTE 9-12 Substitutes	$	227.79
	([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate])		
	(0.375 + 0.000) * (4.000 * 151.86)		
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education – Total	$	77,467.32
	[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]		
	34,471.78 + 3,662.64 + 7,434.25 + 17,673.43 + 13,334.48 + 227.79 + 662.95		

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	0.00
TKB2	B. TK Resident Special Education Enrollment	0.00
B2	C. Age K-22 Resident Special Education Enrollment	35.00
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Droput and ALE] + [Adj Resident BEA] 9.00 + 188.87 + 0.00	197.87
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (0.00 + 35.00) / 197.87	0.1769
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1769 > 1.00000 THEN 0.1769 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,402.54 + 2,485.96 + 31.53 + 1,723.48 + 93.13	$ 10,736.64
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 0.00 * 0.00 * 1.20 ELSE (0.00 * 10,736.64 * 1.20)	$ 0.00
	I. Age K-21 Allocation	
Z278	1. Fed Funds Integration Rate	$ 20.64
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 20.64) * 0.00 ELSE ((10,736.64 * 1.1600) - 20.64) * 0.00	$ 0.00

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 20.64) * 35.00 ELSE ((10,736.64 * 1.1600) - 20.64) * 35.00	$	435,185.18
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN (((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0 IF 0.1769 > 1.00000 THEN ((((0 + 435,185.18) * -1) / 0.1769) * 0.0000) ELSE 0	$	0.00

B4	J. State Safety Net	$	0.00
B5	K. Home Hospital Allocation	$	0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] 0.00 + 0.00 + 435,185.18 + 0.00	$	435,185.18
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 435,185.18 * 0.0060	$	2,611.11
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 435,185.18 - 2,611.11 + 0.00 + 0.00	$	432,574.07

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 35.00 + 0.00	35.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 35.00 ELSE 10,736.64 * 35.00	$ 375,782.40
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2533

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 375,782.40 / (1 + 0.2533)	$	299,834.36
B8S	S. Percent used in Special Education Instruction		0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 299,834.36 * 0.25000	$	74,958.59
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 432,574.07 + 74,958.59	$	507,532.66

III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 9.00 * 0.074582	0.671
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (8.00 + 9.88 + 12.00 + 14.00) * 0.074582	3.273
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 16.13 * 0.04941	0.797
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 33.00 * 0.04941	1.631
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 35.51 * 0.04954	1.759
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (54.79 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 5.56 + 0.00) * 0.05088	3.071
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (0.671 + 3.273 + 0.797 + 1.631 + 1.759 + 3.071) / (188.87 + 9.00)	0.056613
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 9.00 * 0.004385	0.039
Z555	CAS BEA FTE K-3	0.192

	([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (8.00 + 9.88 + 12.00 + 14.00) * 0.004385	
Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 16.13 * 0.00404	0.065
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 33.00 * 0.00404	0.134

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 35.51 * 0.00404	0.144
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (54.79 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 5.56 + 0.00) * 0.00406	0.245
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] +[CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (0.039 +0.192 + 0.065 + 0.134 + 0.144 + 0.245) / (188.87 + 9.00)	0.004139
TKZ556	CLS BEA FTE TTK [Enroll TTK] * [SpEd CLS BEA Ratio TTK] 9.00 * 0.018734	0.169
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (8.00 + 9.88 + 12.00 + 14.00) * 0.018734	0.822
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 16.13 * 0.01774	0.286
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 33.00 * 0.01774	0.585

Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 35.51 * 0.01750	0.622
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (54.79 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 5.56 + 0.00) * 0.01745	1.053
594X	CLS Special Ed BEA Rate (K-12) ([CLS BEA FTE TTK] + [CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (0.169 + 0.822 + 0.286 + 0.585 + 0.622 + 1.053) / (188.87 + 9.00)	0.017875

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.056613 * 78,209.00 * 1.000	$ 4,427.65
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.056613 * 82,248.00) * (1.000 + 0.040)) - 4,427.65	$ 414.91
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,427.65 + 414.91	$ 4,842.56
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004139 * 116,092.00 * 1.000	$ 480.50
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004139 * 122,088.00 * 1.000 - 480.50	$ 24.82
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 480.50 + 24.82	$ 505.32
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017875 * 56,105.00 * 1.000	$ 1,002.88
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017875 * 59,002.00 * 1.000 - 1,002.88	$ 51.78
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,002.88 + 51.78	$ 1,054.66
Z234	TOTAL Salary BEA	$ 6,402.54

	[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 4,842.56 + 505.32 + 1,054.66	

Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.056613 + 0.004139) * 15,684.00	$ 952.83
Z236	2. CIS/CAS BEA Insurance Inc Total (([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS BEA Insurance Maint Total] ((0.056613 + 0.004139) * (16,488.00 * 1.02)) - 952.83	$ 68.88
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017875 * 15,684.00	$ 280.35
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017875 * 16,488.00 * 1.430) - 280.35	$ 141.10
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,427.65 + 480.50) * 0.16020	$ 786.29
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (414.91 + 24.82) * 0.15390	$ 67.67
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,002.88 * 0.18070	$ 181.22
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 51.78 * 0.14720	$ 7.62
Z243	9. TOTAL Benefits BEA	$ 2,485.96

	[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total] 952.83 + 68.88 + 280.35 + 141.10 + 786.29 + 67.67 + 181.22 + 7.62	

Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.056613 * 0.9170) * (4.000 * 151.86)	$ 31.53

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student	$ 1,723.48
	Professional Learning Days - Special Ed BEA	
Z226pd	1. Professional Learning Days Salaries ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.056613 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	$ 80.71
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 80.71 * 0.15390	$ 12.42
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 80.71 + 12.42	$ 93.13

3. BEA Rate for Special Education

Item Code		Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,402.54 + 2,485.96 + 31.53 + 1,723.48 + 93.13	$ 10,736.64

IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 202.73 * 0.4505	91.33
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 91.33 * 2.39750 * 36.00 / 15.00 / 900.00	0.584
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.584 * 78,209.00 * 1.000	$ 45,674.06
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((0.584 * 82,248.00) * (1.000 + 0.040)) - 45,674.06	$ 4,280.09
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 0.584 * 15,684.00	$ 9,159.46
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (0.584 * 16,488.00 * 1.02) - 9,159.46	$ 662.11
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 45,674.06 * 0.16020	$ 7,316.98
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 4,280.09 * 0.15390	$ 658.71

M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 91.33 * 0	$	0.00
	J. Professional Learning Days - LAP		
Z070pd	1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.584 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	$	832.57
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 832.57 * 0.15390	$	128.13
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 832.57 + 128.13	$	960.70
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 45,674.06 + 4,280.09 + 9,159.46 + 662.11 + 7,316.98 + 658.71 + 0.00 + 960.70	$	68,712.11

LAP High Poverty Calculations

Item Code		Amount	
Z076	A. Eligible Students - High Poverty		89.01
Z068A	B. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((89.01 * 1.10000 * 36.00) / 15.00) / 900.00		0.261
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.261 * 78,209.00 * 1.000	$	20,412.55
Z070hp	D. CIS Salary Increase (([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((0.261 * 82,248.00) * (1.000 + 0.040)) - 20,412.55	$	1,912.85

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.261 * 15,684.00	$	4,093.52
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.261 * 16,488.00 * 1.02) - 4,093.52	$	295.92
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 20,412.55 * 0.16020	$	3,270.09
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,912.85 * 0.15390	$	294.39
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 89.01 * 0	$	0.00
	J. Professional Learning Days - LAP High Poverty		
Z070hppd	1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.261 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	$	372.09
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 372.09 * 0.15390	$	57.26
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 372.09 + 57.26	$	429.35
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 20,412.55 + 1,912.85 + 4,093.52 + 295.92 + 3,270.09 + 294.39 + 0.00 + 429.35	$	30,708.67
LAP Program Totals			
071a	Calculated Allotment - Regular & High Poverty	$	99,420.78
	[LAP HiPov TOTAL] + [LAP Regular TOTAL] 30,708.67 + 68,712.11		

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 0.00 + 0.00 + 0.00	0.00
A62	B. TBIP Enroll K-6 Subtotal	0.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 0.00 * 4.778 * 36.00 / 15.00 / 900.00	0.000
A63	D. TBIP Enroll 7-8 Subtotal	0.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 0.00 * 6.778 * 36.00 / 15.00 / 900.00	0.000
A64	F. TBIP Enroll 9-12 Subtotal	0.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 0.00 * 6.778 * 36.00 / 15.00 / 900.00	0.000
A65	H. TBIP Exited Kindergarten - Grade 12	0.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 0.00 * 3.000 * 36.00 / 15.00 / 900.00	0.000
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 0.000 + 0.000 + 0.000 + 0.000	0.000

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	$	0.00
Z079	L. TBIP CIS Salary Inc (([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((0.000 * 82,248.00) * (1.000 + 0.040)) - 0.00	$	0.00
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	$	0.00
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	$	0.00
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.16020	$	0.00
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	$	0.00
M48T	Q. TBIP MSOC [Enroll TBiP K-12] * [MSOC -TBIP per Student] 0.00 * 0	$	0.00
	R. Professional Learning Days -TBIP		
Z079pd	1. Professional Learning Days Salaries ((([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	$	0.00
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	$	0.00
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 0.00 + 0.00	$	0.00

Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	$ 0.00
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 0.00 * 0.0204	$ 0.00
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 0.00 - 0.00	$ 0.00

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	9.44
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 9.44 * 2.1590 * 36.00 / 15.00 / 900.00	0.054
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.054 * 78,209.00 * 1.000	$ 4,223.29
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.054 * 82,248.00) * (1.000 + 0.040)) - 4,223.29	$ 395.76
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.054 * 15,684.00	$ 846.94
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.054 * 16,488.00 * 1.02) - 846.94	$ 61.22
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 4,223.29 * 0.16020	$ 676.57
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 395.76 * 0.15390	$ 60.91
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 9.44 * 0	$ 0.00

	J. Professional Learning Days - HiCap		
Z089pd	1. Professional Learning Days Salaries ((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.054 * 82,248.00) * (1.000 + 0.040)) / 180.00) * 3.00	$	76.98
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 76.98 * 0.15390	$	11.85
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 76.98 + 11.85	$	88.83
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 4,223.29 + 395.76 + 846.94 + 61.22 + 676.57 + 60.91 + 0.00 + 88.83	$	6,353.52

VII. Transportation - Operations – Acct 4199

Item Code			Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 397,859.01 + 0.00	$	397,859.01

Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	89.01	216.13
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	99,053.61	120,159.11

Odessa School District No.105

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ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	8.00	9.00	9.00	9.00
2. Grade 1	9.88	8.00	9.00	9.00
3. Grade 2	12.00	10.00	8.00	9.00
4. Grade 3	14.00	12.00	10.00	8.00
5. Grade 4	16.13	14.00	12.00	10.00
6. Grade 5	20.00	16.00	14.00	12.00
7. Grade 6	13.00	20.00	16.00	14.00
8. Grade 7	20.38	13.00	20.00	16.00
9. Grade 8	15.13	20.00	13.00	20.00
10. Grade 9	15.00	15.00	20.00	13.00
11. Grade 10	13.63	15.00	15.00	20.00
12. Grade 11 (excluding Running Start)	14.25	13.00	15.00	15.00
13. Grade 12 (excluding Running Start)	11.91	14.00	13.00	15.00
14. SUBTOTAL	183.31	179.00	174.00	170.00
15. Running Start	5.56	4.00	4.00	4.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	188.87	183.00	178.00	174.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	22.003	21.000	21.000	21.000
2. General Fund FTE Classified Employees /4	15.038	15.000	15.000	15.000

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F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	643,990	670,000	670,000	670,000
2000 | Local Nontax Support	94,300	90,000	90,000	90,000
3000 | State, General Purpose	3,097,523	3,100,000	3,100,000	3,100,000
4000 | State, Special Purpose	1,406,536	1,400,000	1,400,000	1,400,000
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	260,382	250,000	250,000	250,000
7000 | Revenues from Other School Districts	0	0	0	0
8000 | Revenues from Other Entities	18,000	18,000	18,000	18,000
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,520,731	5,528,000	5,528,000	5,528,000
EXPENDITURES				
00 | Regular Instruction	2,691,424	2,698,000	2,700,000	2,750,000
20 | Special Education Instruction	560,066	560,000	560,000	560,000
30 | Vocational Education Instruction	552,624	550,000	550,000	550,000
40 | Skill Center Instruction	0	0	0	0
50 and 60 | Compensatory Education Instruction	240,778	235,000	235,000	235,000
70 | Other Instructional Programs	6,354	6,300	6,300	6,300
80 | Community Services	0	0	0	0
90 | Support Services	1,647,667	1,645,000	1,655,000	1,685,000
B. TOTAL EXPENDITURES	5,698,913	5,694,300	5,706,300	5,786,300
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-178,182	-166,300	-178,300	-258,300
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

Odessa School District No.105

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,955	1,950	1,950	1,950
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	50,000	50,000	50,000	50,000
G.L.890 Unassigned Fund Balance	953,648	775,471	609,171	430,871
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,005,603	827,421	661,121	482,821
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,955	1,950	1,950	1,950
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	50,000	50,000	50,000	50,000
G.L.890 Unassigned Fund Balance	775,466	610,427	432,127	173,827
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	827,421	661,121	482,821	224,521

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2027-2028 and 2028-2029 and 2029-2030

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 DS3 for detail of estimated outstanding nonvoted bond detail information.

Odessa School District No.105

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 | General Student Body	28,000	19,500	19,500	19,500
200 | Athletics	29,500	16,000	17,000	18,000
300 | Classes	8,500	3,850	3,950	4,000
400 | Clubs	118,600	149,200	149,750	150,000
600 | Private Moneys	16,000	16,550	16,750	16,900
A. TOTAL REVENUES	200,600	205,100	206,950	208,400
EXPENDITURES				
100 | General Student Body	28,000	28,500	28,750	28,900
200 | Athletics	32,850	32,750	32,950	33,000
300 | Classes	7,100	4,250	4,300	4,300
400 | Clubs	118,600	126,750	126,950	126,950
600 | Private Moneys	15,900	16,350	16,550	16,550
B. TOTAL EXPENDITURES	202,450	208,600	209,500	209,700
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	-1,850	-3,500	-2,550	-1,300
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	86,685	84,835	81,335	78,785
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	86,685	84,835	81,335	78,785
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	84,835	81,335	78,785	77,485

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
G. TOTAL	ENDING FUND BALANCE (E+F)	84,835	81,335	78,785	77,485

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F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	0	0	0	0
2000 | Local Nontax Support	0	0	0	0
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
EXPENDITURES				
Matured Bond Expenditures	0	0	0	0
Interest on Bonds	0	0	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0	0
ENDING FUND BALANCE				

Odessa School District No.105

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	0	0	0	0

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 extingishments. 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.

Odessa School District No.105

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	122,600	122,600	122,600	122,600
2000 | Local Nontax Support	7,500	7,500	7,500	7,500
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	2,150,000	50,000	50,000	50,000
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	0	0	0	0
7000 | Revenues from Other School Districts	0	0	0	0
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	600,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,880,100	180,100	180,100	180,100
EXPENDITURES				
10 | Sites	35,000	20,000	20,000	20,000
20 | Buildings	602,900	85,000	85,000	85,000
30 | Equipment	250,000	50,000	50,000	50,000
40 | Energy	2,100,000	0	0	0
50 | Sales and Lease Expenditures	0	0	0	0
60 | Bond Issuance Expenditures	0	0	0	0
90 | Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	2,987,900	155,000	155,000	155,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	-107,800	25,100	25,100	25,100
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Committed from Levy Proceeds	73,800	0	25,100	50,200
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	34,000	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	107,800	0	25,100	50,200
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.825	Restricted for Skill Center	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Committed from Levy Proceeds	0	25,100	50,200	75,300
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0

Odessa School District No.105

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	0	25,100	50,200	75,300

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 extingishments. 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.

Odessa School District No.105

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1100	Local Property Tax	0	0	0	0
1300	Sale of Tax Title Property	0	0	0	0
1400	Local in lieu of Taxes	0	0	0	0
1500	Timber Excise Tax	0	0	0	0
1600	County-Administered Forests	0	0	0	0
1900	Other Local Taxes	0	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300	Investment Earnings	1,500	1,000	1,000	1,000
2500	Gifts and Donations	0	0	0	0
2600	Fines and Damages	0	0	0	0
2700	Rentals and Leases	0	0	0	0
2800	Insurance Recoveries	0	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0	0
3600	State Forests	0	0	0	0
4100	Special Purpose-Unassigned	0	0	0	0
4300	Other State Agencies-Unassigned	0	0	0	0
4499	Transportation Reimbursement Depreciation	99,054	99,100	99,100	99,100
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0	0
5400	Federal in lieu of Taxes	0	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0	0
6200	Direct Special Purpose Grants	0	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100	Governmental Entities	0	0	0	0
8500	NonFederal ESD	0	0	0	0
9100	Sale of Bonds	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
9300 | Sale of Equipment	0	0	0	0
9400 | Compensated Loss of Fixed Assets	0	0	0	0
9500 | Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	100,554	100,100	100,100	100,100
EXPENDITURES				
33 Transportation Equipment Purchases	176,655	0	180,000	0
34 Transportation Equimpment Major Repair	99,465	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	276,120	0	180,000	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	-175,566	100,100	-79,900	100,100
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	175,566	0	100,100	20,200
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL BEGINNING FUND BALANCE	175,566	0	100,100	20,200

Odessa School District No.105

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	100,100	20,200	120,300
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	0	100,100	20,200	120,300

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 extingishments. 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.