

Chewelah School District

We teach to ready our younger generations

CHEWELAH SCHOOL DISTRICT NO. 36
STEVENS COUNTY, WASHINGTON

NOTICE OF SPECIAL MEETING

NOTICE is hereby given that the Board of Directors of Chewelah School District No. 36, Stevens County, Washington will hold a Special Meeting/Budget Hearing/Public Hearing on July 7, 2022, at 6:00 PM at the District Office at 210 N. Park St. The meeting is called for the purpose of considering and acting upon the following agenda items:

1. Call meeting to order
2. Flag salute
3. Modifications to the agenda
4. Approval of the agenda
5. Review of the 2022-23 budget
6. Review of Materials, Supplies, and Operating Costs (MSOC) Disclosure
7. Receive evidence and comments for and against the propriety and advisability of the proposed sale of the old middle school property at 106 W. Lincoln
8. Adjourn

CHEWELAH SCHOOL DISTRICT NO. 36
STEVENS COUNTY, WASHINGTON

/s/ Jason Perrins

Secretary to the Board of Directors

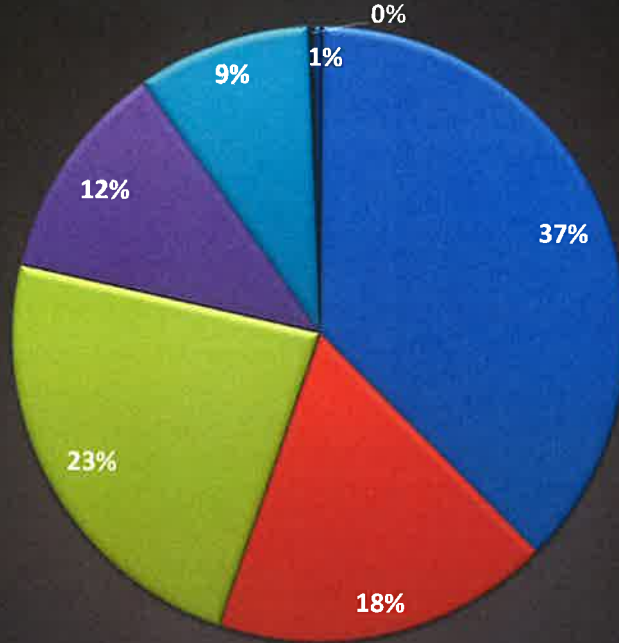
Persons with disabilities who would like to request assistance, services, or accommodations to attend school district functions are asked to call 509-685-6800, extension 1002.

Chewelah School District #36

F195 Budget

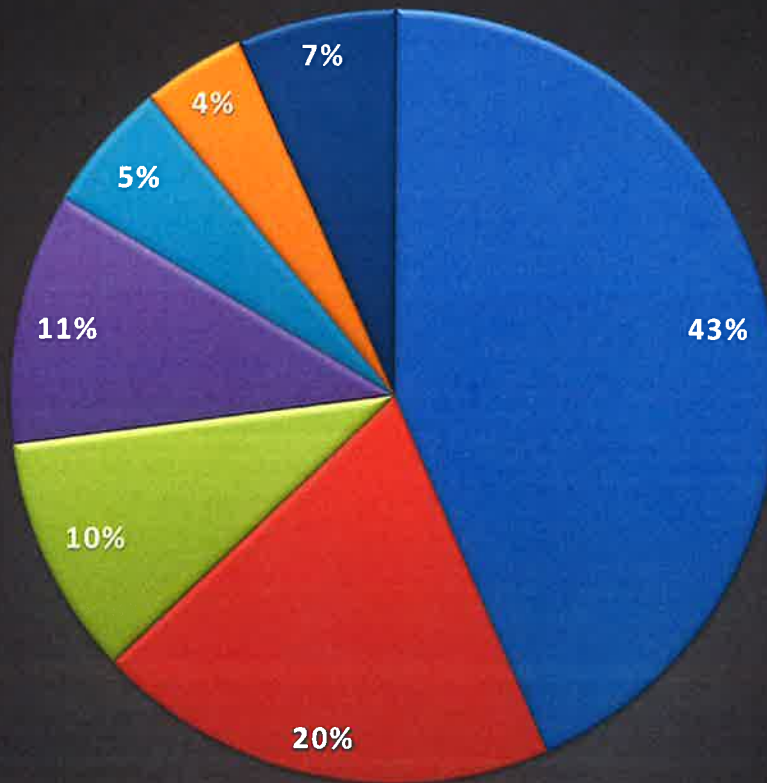
Fiscal Year 2022-2023

2022-2023 Budget Recap by Object



- CERTIFICATED SALARIES
- CLASSIFIED SALARIES
- BENEFITS
- SUPPLIES/MATERIALS
- PURCHASED SERVICES
- TRAVEL
- CAPITAL OUTLAY

2022-2023 Budget Recap by Program



- Regular Instruction
- Districtwide Support Services
- Federal ESSER
- Special Education Instruction
- Other Federal Programs
- Vocational Education
- Other State & Local Programs

Chewelah School District No.036

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	14,132,097	268,750	250	4,625,010	158,500
Total Appropriation (Expenditures)	14,486,599	242,250	0	5,066,511	366,500
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-354,501	26,500	250	-441,500	-208,000
Beginning Total Fund Balance	1,900,000	95,000	23,000	460,000	208,000
Ending Total Fund Balance	1,545,499	121,500	23,250	18,500	0

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	1,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	1,000,000	XXXXX	0	425,511	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.

**Chewelah School District No.036
GENERAL FUND FINANCIAL SUMMARY**

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	702.79		740.00		763.00	
FTE Certificated Employees	53.000		58.800		58.410	
FTE Classified Employees	36.280		38.682		41.943	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	10,883,245		12,712,632		14,132,097	
Total Expenditures	10,666,786		13,357,075		14,486,599	
Total Beginning Fund Balance	1,588,183		1,400,000		1,900,000	
Total Ending Fund Balance	1,804,642		755,558		1,545,499	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	5,461,897	51.20	6,253,993	46.82	6,288,961	43.41
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	1,551,024	10.71
Special Education Instruction	1,263,973	11.85	1,350,795	10.11	1,531,328	10.57
Vocational Instruction	442,320	4.15	581,518	4.35	625,230	4.32
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	964,737	9.04	1,110,606	8.31	1,629,215	11.25
Other Instructional Programs	32,281	0.30	31,795	0.24	22,553	0.16
Community Services	3,427	0.03	17,000	0.13	16,000	0.11
Support Services	2,226,851	20.88	2,622,974	19.64	2,822,288	19.48
Total - Program Groups	10,666,786	100.00	13,357,075	100.00	14,486,599	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	6,040,469	56.63	7,410,146	55.48	8,337,071	57.55
Teaching Support	1,529,490	14.34	2,178,982	16.31	2,146,844	14.82
Other Supportive Activities	1,644,540	15.42	2,117,438	15.85	2,203,217	15.21
Building Administration	680,661	6.38	879,908	6.59	832,389	5.75
Central Administration	727,392	6.82	770,601	5.77	967,078	6.68
Total - Activity Groups	10,666,786	100.00	13,357,075	100.00	14,486,599	100.00

Chewelah School District No.036

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	4,323,748	40.53	5,390,803	40.36	5,424,992	37.45
Classified Salaries	1,885,116	17.67	2,353,312	17.62	2,576,304	17.78
Employee Benefits and Payroll Taxes	2,644,342	24.79	3,020,444	22.61	3,370,774	23.27
Supplies, Instructional Resources and Noncapitalized Items	888,570	8.33	1,072,264	8.03	1,680,554	11.60
Purchased Services	893,122	8.37	1,374,025	10.29	1,324,460	9.14
Travel	3,237	0.03	26,227	0.20	34,515	0.24
Capital Outlay	28,652	0.27	120,000	0.90	75,000	0.52
Total - Objects	10,666,786	100.00	13,357,075	100.00	14,486,599	100.00

**Chewelah School District No.036
FY ENROLLMENT AND STAFF COUNTS**

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	25.10	45.00	45.00
2. Grade 1	35.20	36.00	47.00
3. Grade 2	44.60	33.00	32.00
4. Grade 3	27.00	49.00	44.00
5. Grade 4	47.20	29.00	53.00
6. Grade 5	42.40	47.00	36.00
7. Grade 6	37.00	43.00	49.00
8. Grade 7	39.43	37.00	51.00
9. Grade 8	41.70	40.00	39.00
10. Grade 9	47.74	56.00	57.00
11. Grade 10	53.54	50.00	64.00
12. Grade 11 (excluding Running Start)	35.74	53.00	47.00
13. Grade 12 (excluding Running Start)	35.94	39.00	42.00
14. SUBTOTAL	512.59	557.00	606.00
15. Running Start	22.86	23.00	22.00
16. Dropout Reengagement Enrollment	10.10	10.00	15.00
17. ALE Enrollment	157.24	150.00	120.00
18. TOTAL K-12	702.79	740.00	763.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	53.00	58.80	58.410
2. General Fund FTE Classified Employees /4	36.28	38.68	41.943

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Chewelah School District No.036
SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,026,864	999,999	999,999
2000 Local Nontax Support	59,561	88,196	74,406
3000 State, General Purpose	6,570,369	6,829,424	7,388,261
4000 State, Special Purpose	1,820,883	1,992,907	2,518,963
5000 Federal, General Purpose	17,363	17,000	22,000
6000 Federal, Special Purpose	1,360,764	2,755,606	3,108,468
7000 Revenues from Other School Districts	27,441	29,500	20,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,883,245	12,712,632	14,132,097
EXPENDITURES			
00 Regular Instruction	5,461,897	6,253,993	6,288,961
10 Federal Special Purpose Funding	271,300	1,388,394	1,551,024
20 Special Education Instruction	1,263,973	1,350,795	1,531,328
30 Vocational Education Instruction	442,320	581,518	625,230
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	964,737	1,110,606	1,629,215
70 Other Instructional Programs	32,281	31,795	22,553
80 Community Services	3,427	17,000	16,000
90 Support Services	2,226,851	2,622,974	2,822,288
B. TOTAL EXPENDITURES	10,666,786	13,357,075	14,486,599
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	216,459	-644,442	-354,501
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	45,883	22,000	22,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0

Chewelah School District No.036

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	207,322	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	400,000
G.L.890 Unassigned Fund Balance	1,334,979	1,378,300	1,478,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,588,183	1,400,000	1,900,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	33,975	22,000	22,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	174,100	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	400,000
G.L.890 Unassigned Fund Balance	1,596,568	733,558	1,123,499
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,804,642	755,558	1,545,499

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

Chewelah School District No.036

SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	999,572	972,722	974,091
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	27,291	27,277	25,908
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,026,864	999,999	999,999
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	1,687	5,600	5,600
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	1,170	200	200
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	286	2,300	2,300
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	3,725	4,000	4,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	960	2,000	2,200
2300 Investment Earnings	1,878	15,000	3,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	10,923	5,500	5,500
2600 Fines and Damages	138	2,640	4,200
2700 Rentals and Leases	200	1,300	1,500
2800 Insurance Recoveries	744	0	0
2900 Local Support Nontax, Unassigned	17,438	49,656	25,906
2910 E-Rate	20,413	0	20,000
2998 Local School Food Services-non NSLP	0	0	0

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	59,561	88,196	74,406
STATE, GENERAL PURPOSE			
3100 Apportionment	6,054,018	6,389,302	7,004,441
3121 Special Education--General Apportionment	204,223	186,181	207,724
3300 Local Effort Assistance	312,128	253,941	176,096
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	6,570,369	6,829,424	7,388,261
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	864,947	963,955	995,412
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	361,114	309,647	526,039
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	109,739	121,695	377,105
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	0	0	0
4174 Highly Capable	19,683	20,839	22,759
4188 Childcare	0	0	0
4198 School Food Services	5,004	3,000	3,000
4199 Transportation--Operations	457,395	567,771	569,249
4300 Other State Agencies, Unassigned	500	1,000	19,899
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	2,500	5,000	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	1,820,883	1,992,907	2,518,963

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	17,363	17,000	22,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	17,363	17,000	22,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose-SLFRF	104,933	0	98,605
6112 Federal Special Purpose-ESSER II	192,304	1,003,627	180,000
6113 Federal Special Purpose-ESSER III	0	601,235	1,493,450
6114 Federal Special Purpose ESSER III Learning Loss	0	0	105,000
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	13,500
6124 Special Education--Supplemental	182,143	182,143	190,516
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	13,307	14,000	14,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	394,852	494,787	522,876
6152 School Improve, Fed Other Title Grants under ESEA, Fed	72,296	147,814	188,521
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	147,766	10,000	0

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	12,000	12,000
6198 School Food Services	234,013	245,000	250,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	5,499	20,000	15,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	13,650	25,000	25,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,360,764	2,755,606	3,108,468

REVENUES FROM OTHER SCHOOL DISTRICTS

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	0	1,500	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	3,000	0
7301 Nonhigh Participation	27,441	25,000	20,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	27,441	29,500	20,000
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	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	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	10,883,245	12,712,632	14,132,097

Chewelah School District No.036

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	4,627,346	5,276,657	5,406,147
02 Alternative Learning Experience	783,461	916,252	784,723
03 Basic Education - Dropout Reengagement	51,090	61,084	98,091
00 TOTAL REGULAR INSTRUCTION	5,461,897	6,253,993	6,288,961
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	104,933	0	98,605
12 Federal Special Purpose - ESSER II	166,367	868,250	149,658
13 Federal Special Purpose - ESSER III	0	520,144	1,187,694
14 Federal Special Purpose ESSER III Learning Loss	0	0	115,067
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	271,300	1,388,394	1,551,024
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,086,602	1,173,509	1,331,120
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	13,169
24 Special Education, Supplemental, Federal	177,371	177,286	187,039
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	1,263,973	1,350,795	1,531,328
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	322,754	449,362	517,227
34 Middle School Career and Technical Education, State	106,773	118,529	94,347
38 Vocational, Federal	12,792	13,627	13,656
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	442,320	581,518	625,230
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Chewelah School District No.036

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	379,556	481,594	510,023
52 Other Title Grants under ESEA-Federal	69,495	143,871	183,887
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	387,540	306,790	534,566
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	128,146	178,351	400,739
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	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	964,737	1,110,606	1,629,215
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	19,683	23,144	22,553
76 Targeted Assistance	12,598	8,651	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	32,281	31,795	22,553
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	3,427	17,000	16,000

Chewelah School District No.036

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	3,427	17,000	16,000
SUPPORT SERVICES			
97 District-wide Support	1,535,329	1,688,602	1,773,598
98 School Food Services	249,532	288,448	356,096
99 Pupil Transportation	441,989	645,924	692,594
90 TOTAL SUPPORT SERVICES	2,226,851	2,622,974	2,822,288
TOTAL PROGRAM EXPENDITURES	10,666,786	13,357,075	14,486,599

Chewelah School District No.036

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	5,406,147	57,000		2,841,441	580,561	1,279,115	284,120	353,560	10,350	0
02 ALE	784,723	0		440,831	86,881	204,906	48,205	3,600	300	0
03 Basic Education - Dropout Reengagement	98,091	0		63,790	0	24,914	6,014	2,873	500	0
TOTAL REGULAR INSTRUCTION	6,288,961	57,000		3,346,062	667,442	1,508,935	338,339	360,033	11,150	0
11 Federal Special Purpose - SLFRF	98,605	0		0	0	0	0	98,605	0	0
12 Federal Special Purpose - ESSER II	149,658	0		112,100	0	37,558	0	0	0	0
13 Federal Special Purpose - ESSER III	1,187,694	0		271,322	123,006	155,748	637,618	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	115,067	0		41,079	31,417	42,571	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,551,024	0		424,501	154,423	235,877	637,618	98,605	0	0
21 Sp Ed, Sup, St	1,331,120	0		415,499	406,643	424,878	600	83,000	500	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	13,169	0		0	0	0	12,437	732	0	0
24 Sp Ed, Sup, Fed	187,039	0		134,946	0	51,761	332	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Chewelah School District No.036

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	1,531,328	0		550,445	406,643	476,639	13,369	83,732	500	0
31 Voc, Basic, St	517,227	0		359,543	6,541	151,143	0	0	0	0
34 MidSchCar/Tec	94,347	0		44,724	13,081	21,559	13,334	1,649	0	0
38 Voc, Fed	13,656	0		0	0	0	13,656	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	625,230	0		404,267	19,622	172,702	26,990	1,649	0	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
47 Skill Cntr, Fclty Upg	0	0	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	510,023	0		223,396	79,804	137,139	44,684	25,000	0	0
52 Other Title Grants under ESEA-Federal	183,887	0	0	12,900	0	3,002	49,353	109,132	9,500	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	534,566	0		236,996	105,659	143,558	28,353	20,000	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

Chewelah School District No.036

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
58 Sp/Plt Pgm, St	400,739	0		56,462	11,100	17,586	149,987	155,639	9,965	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	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	1,629,215	0	0	529,754	196,563	301,285	272,377	309,771	19,465	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	22,553	0		15,595	0	6,958	0	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	22,553	0		15,595	0	6,958	0	0	0	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 Child Care	0	0		0	0	0	0	0	0	0

Chewelah School District No.036

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
89 Othr Comm Srv	16,000	12,000	0	3,000	0	699	301	0	0	0
TOTAL COMMUNITY SERVICES	16,000	12,000	0	3,000	0	699	301	0	0	0
97 Distwide Suppt	1,773,598	0	0	151,368	656,057	340,243	112,910	435,320	2,700	75,000
98 Schl Food Serv	356,096	0	-12,000	0	116,715	77,781	170,250	2,750	600	0
99 Pupil Transp	692,594	0	-57,000	0	358,839	249,655	108,400	32,600	100	0
TOTAL SUPPORT SERVICES	2,822,288	0	-69,000	151,368	1,131,611	667,679	391,560	470,670	3,400	75,000
OBJECT TOTALS	14,486,599	69,000	-69,000	5,424,992	2,576,304	3,370,774	1,680,554	1,324,460	34,515	75,000

Chewelah School District No.036

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	24,652	XXXXX	62,000	XXXXX	69,000	XXXXX
(1) Credit Transfers	-24,652	XXXXX	-62,000	XXXXX	-69,000	XXXXX
(2) Certificated Salaries	4,323,748	40.53	5,390,803	40.36	5,424,992	37.45
(3) Classified Salaries	1,885,116	17.67	2,353,312	17.62	2,576,304	17.78
(4) Employee Benefits and Payroll Taxes	2,644,342	24.79	3,020,444	22.61	3,370,774	23.27
(5) Supplies and Materials	888,570	8.33	1,072,264	8.03	1,680,554	11.60
(7) Purchased Services	893,122	8.37	1,374,025	10.29	1,324,460	9.14
(8) Travel	3,237	0.03	26,227	0.20	34,515	0.24
(9) Capital Outlay	28,652	0.27	120,000	0.90	75,000	0.52
TOTAL EXPENDITURES	10,666,786	100.00	13,357,075	100.00	14,486,599	100.00

Chewelah School District No.036

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	5,805,213	54.42	7,056,735	52.83	7,903,677	54.56
28 Extracur	235,256	2.21	353,411	2.65	433,394	2.99
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	6,040,469	56.63	7,410,146	55.48	8,337,071	57.55
TEACHING SUPPORT						
22 Lrn Resrc	49,643	0.47	60,718	0.45	58,457	0.40
24 Guid/Coun	272,387	2.55	558,453	4.18	410,383	2.83
25 Pupil M/S	69,910	0.66	79,047	0.59	42,121	0.29
26 Health	444,218	4.16	460,654	3.45	479,520	3.31
31 InstProDev	88,260	0.83	228,944	1.71	531,882	3.67
32 Inst Tech	451,969	4.24	338,309	2.53	304,797	2.10
33 Curriculum	153,103	1.44	392,692	2.94	241,090	1.66
34 Prof Lrng St	44,235	0.41	60,165	0.45	78,594	0.54
TOTAL TEACHING SUPPORT	1,529,490	14.34	2,178,982	16.31	2,146,844	14.82
OTHER SUPPORT ACTIVITIES						
42 Food	92,376	0.87	129,000	0.97	149,000	1.03
44 Operation	151,637	1.42	161,847	1.21	199,856	1.38
49 Transfers	0	0.00	-12,000	-0.09	-12,000	-0.08
52 Operation	224,515	2.10	437,374	3.27	479,583	3.31
53 Maintnce	179,364	1.68	192,600	1.44	195,075	1.35
56 Insurance	22,603	0.21	26,000	0.19	26,000	0.18
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-24,652	-0.23	-50,000	-0.37	-57,000	-0.39
62 Grnd Mnt	88,951	0.83	90,727	0.68	98,204	0.68
63 Oper Bldg	310,635	2.91	408,126	3.06	366,625	2.53
64 Maintnce	215,107	2.02	326,064	2.44	315,774	2.18
65 Utilities	211,639	1.98	213,500	1.60	243,900	1.68
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	107,776	1.01	122,000	0.91	122,000	0.84
72 Info Sys	54,650	0.51	40,000	0.30	45,000	0.31
73 Printing	0	0.00	0	0.00	0	0.00

Chewelah School District No.036

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	2,172	0.02	11,400	0.09	11,400	0.08
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	7,766	0.07	7,800	0.06	7,800	0.05
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	13,000	0.10	12,000	0.08
TOTAL OTHER SUPPORT ACTIVITIES	1,644,540	15.42	2,117,438	15.85	2,203,217	15.21
UNIT ADMINISTRATION						
23 Princ Off	680,661	6.38	879,908	6.59	832,389	5.75
TOTAL UNIT ADMINISTRATION	680,661	6.38	879,908	6.59	832,389	5.75
CENTRAL ADMINISTRATION						
11 Bd of Dir	42,244	0.40	81,000	0.61	74,000	0.51
12 Supt Off	230,240	2.16	213,162	1.60	241,175	1.66
13 Busns Off	229,411	2.15	254,003	1.90	278,209	1.92
14 HR	25,968	0.24	25,568	0.19	27,117	0.19
15 Pblc Rltn	0	0.00	0	0.00	12,500	0.09
21 Supv Inst	124,973	1.17	123,779	0.93	254,724	1.76
41 Supervisn	18,547	0.17	19,601	0.15	19,240	0.13
51 Supervisn	32,546	0.31	29,925	0.22	31,614	0.22
61 Supv Bldg	23,463	0.22	23,563	0.18	28,499	0.20
TOTAL CENTRAL ADMINISTRATION	727,392	6.82	770,601	5.77	967,078	6.68
TOTAL EXPENDITURES	10,666,786	100.00	13,357,075	100.00	14,486,599	100.00

Chewelah School District No.036

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 2022	1,000,000	25,908	974,092	35.00	340,932
Spring 2023	1,000,000	25,908	974,092	65.00	633,160
1100 TOTAL LOCAL TAXES:					974,091

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 2022	16,397,579	1.580	25,908	0.00	XXXXX
Spring 2023	16,397,579	1.580	25,908	100.00	25,908
1500 TIMBER EXCISE TAXES:					25,908

- 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.

Chewelah School District No.036

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, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
		0	0	0	0
A. TOTAL			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 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0
B. TOTAL			0	0	0 4/
C. TOTAL for Both Sections (A+B)			0	3/	0 3/

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.

Chewelah School District No.036

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	46.457	79.54	12.370	29.49
28 Extracurricular	0.333	0.57	1.862	4.44
TOTAL TEACHING ACTIVITIES	46.790	80.11	14.232	33.93
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.645	1.54
24 Guidance and Counseling	3.000	5.14	0.769	1.83
25 Pupil Management and Safety	0.000	0.00	0.545	1.30
26 Health/Related Services	3.120	5.34	0.393	0.95
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	2.000	4.77
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	6.120	10.48	4.358	10.39
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	2.357	5.62
52 Operations	XXXXX	XXXXX	3.900	9.30
53 Maintenance	XXXXX	XXXXX	1.750	4.17
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.875	2.09
63 Operation of Buildings	XXXXX	XXXXX	5.477	13.06
64 Maintenance	XXXXX	XXXXX	1.875	4.47
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	16.234	38.70

Chewelah School District No.036

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	3.250	5.56	2.768	6.60
TOTAL UNIT ADMINISTRATION	3.250	5.56	2.768	6.60
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.71	0.250	0.60
13 Business Office	0.000	0.00	2.313	5.51
14 Human Resources	0.000	0.00	0.250	0.60
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	1.250	2.14	0.755	1.80
41 Supervision - Nutrition Services	0.000	0.00	0.223	0.53
51 Supervision - Transportation	0.000	0.00	0.310	0.74
61 Supervision - Building	0.000	0.00	0.250	0.60
TOTAL CENTRAL ADMINISTRATION	2.250	3.85	4.351	10.37
TOTAL FTE STAFF	58.410	100.00	41.943	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.

Chewelah School District No.036
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES			
100 General Student Body	9,653	60,200	58,200
200 Athletics	13,384	133,000	126,500
300 Classes	0	11,500	21,500
400 Clubs	11,907	35,150	50,950
600 Private Moneys	9,673	12,000	11,600
A. TOTAL REVENUES	44,617	251,850	268,750
EXPENDITURES			
100 General Student Body	11,403	53,500	53,500
200 Athletics	17,024	113,000	101,500
300 Classes	115	11,500	21,500
400 Clubs	9,954	36,350	52,150
600 Private Moneys	9,851	14,000	13,600
B. TOTAL EXPENDITURES	48,347	228,350	242,250
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-3,730	23,500	26,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	80,841	80,000	95,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,745	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	82,586	80,000	95,000
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	78,856	103,500	121,500
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

Chewelah School District No.036

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	78,856	103,500	121,500

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

Chewelah School District No.036
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	33	250	250
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	33	250	250
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	33	250	250
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	22,766	23,000	23,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	22,766	23,000	23,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	22,800	23,250	23,250
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Chewelah School District No.036
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	22,800	23,250	23,250

Chewelah School District No.036

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	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	33	250	250
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	33	250	250
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 Purpcse 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 Bord Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Chewelah School District No.036

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	33	250	250

Chewelah School District No.036

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 2022	0	0	0	0.00	0
Spring 2023	0	0	0	0.00	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 2022	0	0.000	0	0.00	XXXXX
Spring 2023	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).

Chewelah School District No.036

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2022
---------------	----	--------------------------	--

B. NONVOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2022
---------------	----	--------------------------	--

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.

Chewelah School District No.036
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	400,281	130,290	425,510
2000 Local Nontax Support	308	500	1,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	3,533,000	3,613,000
5000 Federal, General Purpose	5,488	5,500	5,500
6000 Federal, Special Purpose	0	30,000	580,000
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	406,078	3,699,290	4,625,010
EXPENDITURES			
10 Sites	0	0	561,011
20 Buildings	0	3,638,000	540,000
30 Equipment	166,644	256,290	3,953,000
40 Energy	0	0	2,500
50 Sales and Lease Expenditures	3,500	0	10,000
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	170,144	3,894,290	5,066,511
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	235,934	-194,999	-441,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	92,322	205,000	450,000

Chewelah School District No.036

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	13,211	0	10,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	105,533	205,000	460,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.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	326,268	4,500	13,000
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	15,199	5,500	5,500
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	341,468	10,000	18,500

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

Chewelah School District No.036

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Chewelah School District No.036

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	379,408	130,290	404,030
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	20,874	0	21,480
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	400,281	130,290	425,510
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	308	500	1,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	308	500	1,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	3,533,000	3,613,000
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	3,533,000	3,613,000

Chewelah School District No.036

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpcse Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	5,488	5,500	5,500
5500 Federal Forests	0	0	0
5600 Qualified Bord Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	5,488	5,500	5,500
FEDERAL, SPECIAL PUFPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	20,000
6113 Federal Special Purpose-ESSER III	0	0	560,000
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	30,000	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Ass:istance ESSER I	0	0	0

Chewelah School District No.036

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	30,000	580,000
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 ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	406,078	3,699,290	4,625,010

Chewelah School District No.036

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 2022	425,511	21,480	404,031	35.00	141,411
Spring 2023	425,511	21,480	404,031	65.00	262,620
1100 TOTAL LOCAL TAXES:					404,030

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 2022	32,795,158	0.655	21,481	0.00	XXXXX
Spring 2023	32,795,158	0.655	21,481	100.00	21,481
1500 TIMBER EXCISE TAXES:					21,480

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).

Chewelah School District No.036

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2022-2023

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
2019-2021 Levy-Equipment	250,000	0	0	0	250,000	0	0	0	0
2022-2024 Levy-Equipment, Energy, Site Improvement	613,511	561,011	0	50,000	0	2,500	0	0	0
Sale of Real Estate Services	10,000	0	0	0	0	0	10,000	0	0
Small School Modernization Grant & Planning	3,583,000	0	0	3,583,000	0	0	0	0	0
CAreer Prep & Launch Grant	30,000	0	0	30,000	0	0	0	0	0
ESSER Equipment, supplies & remodel	580,000	0	540,000	40,000	0	0	0	0	0
TOTAL EXPENDITURES	5,066,511	561,011	540,000	3,703,000	250,000	2,500	10,000	0	0

Chewelah School District No.036
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.

Chewelah School District No.036
 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.

Chewelah School District No.036

CAPITAL PROJECTS FJND - 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, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			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 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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.

Chewelah School District No.036

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	108	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 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	125,080	125,000	155,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	4,750	2,000	2,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Chewelah School District No.036

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	129,938	128,500	158,500
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	129,938	128,500	158,500
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	113,817	298,500	366,500
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	113,817	298,500	366,500
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	16,121	-170,000	-208,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	155,300	170,000	208,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	155,300	170,000	208,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	171,421	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Chewelah School District No.036

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	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 ENDING FUND BALANCE (G+H, +OR-I) 4/	171,421	0	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 extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

Chewelah School District No.036

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 2022	0	0	0	0.00	0
Spring 2023	0	0	0	0.00	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 2022	0	0.000	0	0.00	XXXXX
Spring 2023	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).

Chewelah School District No.036

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, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			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 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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.

Chewelah School District #36

F195F Four Year Budget Projections

Fiscal Year 2022-2023

Chewelah School District No.036

F-195F

ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	45.00	45.00	45.00	45.00
2. Grade 1	47.00	37.00	37.00	37.00
3. Grade 2	32.00	47.00	37.00	37.00
4. Grade 3	44.00	32.00	47.00	37.00
5. Grade 4	53.00	44.00	32.00	47.00
6. Grade 5	36.00	53.00	44.00	32.00
7. Grade 6	49.00	36.00	53.00	44.00
8. Grade 7	51.00	51.00	38.00	55.00
9. Grade 8	39.00	51.00	51.00	38.00
10. Grade 9	57.00	48.00	60.00	60.00
11. Grade 10	64.00	57.00	48.00	60.00
12. Grade 11 (excluding Running Start)	47.00	59.00	52.00	43.00
13. Grade 12 (excluding Running Start)	42.00	43.00	55.00	48.00
14. SUBTOTAL	606.00	603.00	599.00	583.00
15. Running Start	22.00	22.00	22.00	22.00
16. Dropout Reengagement Enrollment	15.00	15.00	15.00	15.00
17. ALE Enrollment	120.00	120.00	113.00	109.00
18. TOTAL K-12	763.00	760.00	749.00	729.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	58.410	56.300	55.480	52.450
2. General Fund FTE Classified Employees /4	41.943	38.000	37.450	34.710

Chewelah School District No.036

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	999,999	999,999	999,999	473,800
2000 Local Nontax Support	74,406	74,406	74,406	74,406
3000 State, General Purpose	7,388,261	7,508,000	7,563,496	7,538,237
4000 State, Special Purpose	2,518,963	2,569,342	2,623,298	2,678,388
5000 Federal, General Purpose	22,000	22,000	22,000	22,000
6000 Federal, Special Purpose	3,108,468	2,009,863	1,409,863	1,409,863
7000 Revenues from Other School Districts	20,000	20,000	20,000	20,000
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,132,097	13,203,610	12,713,062	12,216,694
EXPENDITURES				
00 Regular Instruction	6,288,961	5,800,861	6,182,344	5,453,117
10 Federal Special Purpose Funding	1,551,024	501,395	0	0
20 Special Education Instruction	1,531,328	1,561,955	1,594,756	1,628,245
30 Vocational Education Instruction	625,230	637,735	651,127	664,801
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	1,629,215	1,661,799	1,696,697	1,732,328
70 Other Instructional Programs	22,553	23,004	23,487	23,980
80 Community Services	16,000	16,000	16,000	16,000
90 Support Services	2,822,288	2,878,734	2,939,187	3,000,910
B. TOTAL EXPENDITURES	14,486,599	13,081,483	13,103,598	12,519,381
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-354,501	122,127	-390,536	-302,687
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
G.L.821 Restricted for Carryover of Restricted Revenues	22,000	22,000	0	0

Chewelah School District No.036

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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	0	0	0	0
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.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	400,000	400,000	800,000	400,000
G.L.890 Unassigned Fund Balance	1,478,000	1,123,499	867,626	877,090
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,900,000	1,545,499	1,667,626	1,277,090
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	22,000	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	0	0	0	0
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.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	400,000	800,000	400,000	0

Chewelah School District No.036

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.890 Unassigned Fund Balance	1,123,499	867,626	877,090	974,403
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,545,499	1,667,626	1,277,090	974,403

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.

Chewelah School District No.036

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES				
100 General Student Body	58,200	58,200	58,200	58,200
200 Athletics	126,500	126,500	126,500	126,500
300 Classes	21,500	21,500	21,500	21,500
400 Clubs	50,950	50,950	50,950	50,950
600 Private Moneys	11,600	11,600	11,600	11,600
A. TOTAL REVENUES	268,750	268,750	268,750	268,750
EXPENDITURES				
100 General Student Body	53,500	53,500	53,500	53,500
200 Athletics	101,500	101,500	101,500	101,500
300 Classes	21,500	21,500	21,500	21,500
400 Clubs	52,150	52,150	52,150	52,150
600 Private Moneys	13,600	13,600	13,600	13,600
B. TOTAL EXPENDITURES	242,250	242,250	242,250	242,250
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	26,500	26,500	26,500	26,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	95,000	121,500	148,000	174,500
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
D. TOTAL BEGINNING FUND BALANCE	95,000	121,500	148,000	174,500
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	121,500	148,000	174,500	201,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Chewelah School District No.036

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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 ENDING FUND BALANCE (C+D) 1/	121,500	148,000	174,500	201,000

Chewelah School District No.036

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	250	250	250	250
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	250	250	250	250
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	250	250	250	250
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	23,000	23,250	23,500	23,750
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
F. TOTAL BEGINNING FUND BALANCE	23,000	23,250	23,500	23,750
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Chewelah School District No.036

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.830 Restricted for Debt Service	23,250	23,500	23,750	24,000
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 ENDING FUND BALANCE (E+F, +OR-G)	23,250	23,500	23,750	24,000

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

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

Chewelah School District No.036

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	425,510	425,510	148,929	0
2000 Local Nontax Support	1,000	1,000	1,000	1,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	3,613,000	50,000	0	0
5000 Federal, General Purpose	5,500	5,500	5,500	5,500
6000 Federal, Special Purpose	580,000	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	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,625,010	482,010	155,429	6,500
EXPENDITURES				
10 Sites	561,011	425,510	148,929	0
20 Buildings	540,000	50,000	0	0
30 Equipment	3,953,000	0	0	0
40 Energy	2,500	0	0	0
50 Sales and Lease Expenditures	10,000	5,500	5,500	5,500
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	5,066,511	481,010	154,429	5,500
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-441,500	1,000	1,000	1,000
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
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

Chewelah School District No.036

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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	450,000	13,000	13,000	13,000
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	10,000	5,500	6,500	7,500
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	460,000	18,500	19,500	20,500
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	13,000	13,000	13,000	13,000
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	5,500	6,500	7,500	8,500
G.L.890 Unassigned Fund Balance	0	0	0	0

Chewelah School District No.036

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	18,500	19,500	20,500	21,500

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.

Chewelah School District No.036

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	1,500	1,500	1,500
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	155,000	155,000	155,000	155,000
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
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
9300 Sale of Equipment	2,000	2,000	2,000	2,000

Chewelah School District No.036

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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	158,500	158,500	158,500	158,500
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	366,500	158,500	158,500	158,500
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	366,500	158,500	158,500	158,500
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-208,000	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	208,000	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.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
H. TOTAL BEGINNING FUND BALANCE	208,000	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0

Chewelah School District No.036

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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 ENDING FUND BALANCE (G+H, +OR-I) 4/	0	0	0	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 extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

Chewelah School District #36
Materials, Supplies and Operating Costs (MSOC) Disclosure

Combined 1191 MSOC from F-203

Regular Instruction (MSOC A) + Small Schools (G.3.)	\$ 775,875
Grades 7-8 CTE Exploratory (MSOC B)	\$ 18,400
Grades 9-12 CTE Exploratory (MSOC C)	\$ 93,675
Grades 9-12 Additional (MSOC J)	\$ 40,784
* Total MSOC Allocation	\$ 928,734

**** Objects of Expenditure from F-195**

	Totals	Program 01	Program 02/03	Program 31/34	Program 97
Object 5 - Materials & Supplies	\$ 464,583	\$ 284,120	\$ 54,219	\$ 13,334	\$ 112,910
Object 7 - Purchased Services	\$ 797,002	\$ 353,560	\$ 6,473	\$ 1,649	\$ 435,320
Object 8 - Travel	\$ 13,850	\$ 10,350	\$ 800	-	\$ 2,700
Object 9 - Capital Outlay	\$ 75,000	-	-	-	\$ 75,000
* Total Budgeted 5-9 Expenditures	\$ 1,350,435				

*** Difference** **\$ (421,701)**

*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

** To determine which expenditures to include in the calculation, reference the language below from the supplemental budget.

Per the Supplemental Budget Section 502(8)(a)(ii) pages 206-207:

(ii) For the 2020-21 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (A) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this will improve student achievement.

(Note: If the MSOC allocations exceed MSOC expenditures, the district must report any proposed use of the difference and how this use will improve student achievement.)