

Naselle-Grays River Valley School District No.155

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	6,340,978	160,100	0	1,500	63,500
Total Appropriation (Expenditures)	6,601,031	131,700	0	555,162	179,166
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	-260,052	28,400	0	-553,662	-115,666
Beginning Total Fund Balance	1,725,019	70,600	37,820	555,162	179,166
Ending Total Fund Balance	1,464,966	99,000	37,820	1,500	63,500

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	579,000	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	579,000	XXXXX	0	0	0

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

Naselle-Grays River Valley School District No.155

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	310.38		286.00		265.00	
FTE Certificated Employees	31.000		31.001		26.001	
FTE Classified Employees	19.053		22.299		16.771	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	7,157,975		8,290,271		6,340,978	
Total Expenditures	6,963,000		8,192,230		6,601,031	
Total Beginning Fund Balance	2,170,696		1,844,668		1,725,019	
Total Ending Fund Balance	1,915,671		1,742,709		1,464,966	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	2,808,327	40.33	2,785,784	34.01	3,148,792	47.70
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	150,490	2.28
Special Education Instruction	461,393	6.63	424,608	5.18	408,260	6.18
Vocational Instruction	205,820	2.96	210,925	2.57	219,038	3.32
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,062,038	29.61	2,100,677	25.64	466,798	7.07
Other Instructional Programs	99,694	1.43	429,351	5.24	737,751	11.18
Community Services	0	0.00	0	0.00	2,000	0.03
Support Services	1,308,836	18.80	1,476,673	18.03	1,467,902	22.24
Total - Program Groups	6,963,000	100.00	8,192,230	100.00	6,601,031	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	4,652,918	66.82	5,631,034	68.74	4,494,811	68.09
Teaching Support	345,332	4.96	452,228	5.52	344,890	5.22
Other Supportive Activities	744,572	10.69	979,109	11.95	960,062	14.54
Building Administration	521,622	7.49	556,127	6.79	274,210	4.15
Central Administration	638,816	9.17	573,732	7.00	527,058	7.98
Total - Activity Groups	6,963,000	100.00	8,192,230	100.00	6,601,031	100.00

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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	2,779,899	39.92	2,863,938	34.96	2,246,279	34.03
Classified Salaries	1,031,790	14.82	1,211,981	14.79	973,626	14.75
Employee Benefits and Payroll Taxes	1,598,373	22.96	1,671,128	20.40	1,359,587	20.60
Supplies, Instructional Resources and Noncapitalized Items	510,347	7.33	1,095,864	13.38	428,501	6.49
Purchased Services	1,026,028	14.74	1,181,577	14.42	1,459,796	22.11
Travel	16,562	0.24	80,742	0.99	59,242	0.90
Capital Outlay	0	0.00	87,000	1.06	74,000	1.12
Total - Objects	6,963,000	100.00	8,192,230	100.00	6,601,031	100.00

Naselle-Grays River Valley School District No.155

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	18.10	14.00	15.00
2. Grade 1	16.80	16.00	15.00
3. Grade 2	25.20	15.00	16.00
4. Grade 3	19.90	23.00	17.00
5. Grade 4	25.60	18.00	21.00
6. Grade 5	29.50	25.00	18.00
7. Grade 6	29.00	28.00	24.00
8. Grade 7	34.40	27.00	22.00
9. Grade 8	16.64	33.00	21.00
10. Grade 9	28.30	16.00	29.00
11. Grade 10	25.60	26.00	16.00
12. Grade 11 (excluding Running Start)	16.48	22.00	23.00
13. Grade 12 (excluding Running Start)	17.39	14.00	18.00
14. SUBTOTAL	302.91	277.00	255.00
15. Running Start	7.47	9.00	10.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	310.38	286.00	265.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	31.00	31.00	26.001
2. General Fund FTE Classified Employees /4	19.05	22.30	16.771

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.

Naselle-Grays River Valley School District No.155

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	464,179	512,338	540,830
2000 Local Nontax Support	21,139	121,951	274,991
3000 State, General Purpose	3,542,786	3,430,070	3,434,487
4000 State, Special Purpose	2,064,084	2,313,535	861,853
5000 Federal, General Purpose	7,099	50,000	50,000
6000 Federal, Special Purpose	1,006,109	1,527,877	539,317
7000 Revenues from Other School Districts	0	301,500	601,500
8000 Revenues from Other Entities	47,740	28,000	28,000
9000 Other Financing Sources	4,840	5,000	10,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,157,975	8,290,271	6,340,978
EXPENDITURES			
00 Regular Instruction	2,808,327	2,785,784	3,148,792
10 Federal Special Purpose Funding	16,892	764,212	150,490
20 Special Education Instruction	461,393	424,608	408,260
30 Vocational Education Instruction	205,820	210,925	219,038
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,062,038	2,100,677	466,798
70 Other Instructional Programs	99,694	429,351	737,751
80 Community Services	0	0	2,000
90 Support Services	1,308,836	1,476,673	1,467,902
B. TOTAL EXPENDITURES	6,963,000	8,192,230	6,601,031
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	450,000	200,000	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-255,025	-101,958	-260,052
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	1,765	313,115	0
G.L.821 Restricted for Carryover of Restricted Revenues	132,708	131,553	20,000
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

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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	0	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	5,019
G.L.890 Unassigned Fund Balance	2,036,223	1,400,000	1,700,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,170,696	1,844,668	1,725,019
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	3,546	313,115	0
G.L.821 Restricted for Carryover of Restricted Revenues	249,076	131,553	20,000
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	0	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	5,019
G.L.890 Unassigned Fund Balance	1,663,049	1,298,041	1,439,947
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,915,671	1,742,709	1,464,966

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

Naselle-Grays River Valley School District No.155**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.

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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	375,491	393,851	461,936
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	3,546	0	0
1500 Timber Excise Tax	85,143	118,487	78,893
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	464,179	512,338	540,830
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	1,774	2,150	2,151
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	1,629	2,101	2,000
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	2,173	41,000	41,000
2300 Investment Earnings	2,600	25,000	25,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	145	40,000	40,150
2600 Fines and Damages	817	350	500
2700 Rentals and Leases	50	1,000	1,000
2800 Insurance Recoveries	11,078	10,000	12,000
2900 Local Support Nontax, Unassigned	873	350	151,190
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

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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	21,139	121,951	274,991
STATE, GENERAL PURPOSE			
3100 Apportionment	3,401,970	3,240,014	3,255,848
3121 Special Education--General Apportionment	82,881	81,311	67,550
3300 Local Effort Assistance	57,935	28,745	31,089
3600 State Forests	0	80,000	80,000
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	3,542,786	3,430,070	3,434,487
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	378,512	343,297	340,710
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	204,386	192,692	204,606
4156 State Institutions, Centers, and Homes, Delinquent	1,184,558	1,467,644	0
4158 Special and Pilot Programs	47,270	48,388	50,642
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	28,962	23,473	24,898
4174 Highly Capable	7,547	8,303	8,137
4188 Childcare	0	0	0
4198 School Food Services	1,305	0	2,199
4199 Transportation--Operations	211,545	229,738	230,661
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,064,084	2,313,535	861,853

Naselle-Grays River Valley School District No.155

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	7,099	50,000	50,000
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	7,099	50,000	50,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose--SLFRF	0	0	0
6112 Federal Special Purpose--ESSER II	0	242,190	0
6113 Federal Special Purpose--ESSER III	0	544,000	205,000
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
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	0
6124 Special Education--Supplemental	0	0	0
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	58,197	57,600	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	166,225	213,930	85,797
6152 School Improve, Fed Other Title Grants under ESEA, Fed	23,040	21,530	22,372
6153 Migrant ESEA Migrant, Federal	35,895	40,148	40,148
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	536,833	222,479	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	62,606	0	0

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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	0	0
6198 School Food Services	74,427	93,500	93,500
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

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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	48,319	80,000	80,000
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	0	0	0
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	566	12,500	12,500
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,006,109	1,527,877	539,317

REVENUES FROM OTHER SCHOOL DISTRICTS

Naselle-Grays River Valley School District No.155

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	301,500	601,500
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	301,500	601,500
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	47,740	28,000	28,000
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	47,740	28,000	28,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	4,840	5,000	10,000
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	4,840	5,000	10,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,157,975	8,290,271	6,340,978

Naselle-Grays River Valley School District No.155

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	2,808,327	2,785,784	3,148,792
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	2,808,327	2,785,784	3,148,792
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	3,589	220,212	0
13 Federal Special Purpose - ESSER III	1,903	544,000	150,490
14 Federal Special Purpose ESSER III Learning Loss	11,400	0	0
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	16,892	764,212	150,490
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	461,393	424,608	408,260
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	0	0	0
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	461,393	424,608	408,260
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	129,770	134,664	140,962
34 Middle School Career and Technical Education, State	17,852	17,674	78,076
38 Vocational, Federal	58,197	58,587	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	205,820	210,925	219,038
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Naselle-Grays River Valley School District No.155

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	174,854	196,774	86,373
52 Other Title Grants under ESEA-Federal	34,565	34,852	36,739
53 Migrant ESEA Migrant, Federal	35,162	42,278	34,725
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	204,761	215,598	233,126
56 State Institutions, Centers and Homes, Delinquent	1,171,513	1,315,844	0
57 State Institutions, Neglected and Delinquent, Federal	366,201	222,112	0
58 Special and Pilot Programs, State	41,520	40,309	41,426
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	233	0	0
65 Transitional Bilingual, State	33,229	32,910	34,409
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	2,062,038	2,100,677	466,798
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	8,736	7,813	8,137
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	90,957	421,538	729,614
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	99,694	429,351	737,751
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	0	0	2,000

Naselle-Grays River Valley School District No.155

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	0	0	2,000
SUPPORT SERVICES			
97 District-wide Support	939,976	934,268	961,171
98 School Food Services	127,531	200,180	181,724
99 Pupil Transportation	241,330	342,225	325,007
90 TOTAL SUPPORT SERVICES	1,308,836	1,476,673	1,467,902
TOTAL PROGRAM EXPENDITURES	6,963,000	8,192,230	6,601,031

Naselle-Grays River Valley School District No.155

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	3,148,792	58,770		1,710,458	279,425	771,271	116,750	132,818	38,300	41,000
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
TOTAL REGULAR INSTRUCTION	3,148,792	58,770		1,710,458	279,425	771,271	116,750	132,818	38,300	41,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	150,490	0		78,860	23,614	48,016	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	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	150,490	0		78,860	23,614	48,016	0	0	0	0
21 Sp Ed, Sup, St	408,260	0		0	0	0	0	408,260	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	0	0		0	0	0	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Naselle-Grays River Valley School District No.155

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	408,260	0		0	0	0	0	408,260	0	0
31 Voc, Basic, St	140,962	500		94,496	0	33,966	6,750	0	4,250	1,000
34 MidSchCar/Tec	78,076	0		55,961	0	22,115	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	219,038	500		150,457	0	56,081	6,750	0	4,250	1,000
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	86,373	0		12,138	40,424	29,461	3,100	250	1,000	0
52 Other Title Grants under ESEA-Federal	36,739	0	0	26,976	0	9,763	0	0	0	0
53 ESEA Migrant, Federal	34,725	2,470		6,556	11,637	8,670	3,000	0	2,392	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	233,126	0		69,680	81,426	82,020	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

Naselle-Grays River Valley School District No.155

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	41,426	0		33,762	0	7,664	0	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
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	34,409	0		4,917	17,456	12,036	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	466,798	2,470	0	154,029	150,943	149,614	6,100	250	3,392	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	8,137	0		0	0	0	5,137	3,000	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	729,614	0		0	30,642	17,228	81,744	600,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	737,751	0		0	30,642	17,228	86,881	603,000	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

Naselle-Grays River Valley School District No.155

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	2,000	0	0	0	0	0	2,000	0	0	0
TOTAL COMMUNITY SERVICES	2,000	0	0	0	0	0	2,000	0	0	0
97 Distwide Suppt	961,171	600	0	152,475	241,926	154,852	62,550	305,718	11,050	32,000
98 Schl Food Serv	181,724	0	0	0	59,097	41,127	80,000	1,000	500	0
99 Pupil Transp	325,007	0	-62,340	0	187,979	121,398	67,470	8,750	1,750	0
TOTAL SUPPORT SERVICES	1,467,902	600	-62,340	152,475	489,002	317,377	210,020	315,468	13,300	32,000
OBJECT TOTALS	6,601,031	62,340	-62,340	2,246,279	973,626	1,359,587	428,501	1,459,796	59,242	74,000

Naselle-Grays River Valley School District No.155

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	34,683	XXXXX	62,340	XXXXX	62,340	XXXXX
(1) Credit Transfers	-34,683	XXXXX	-62,340	XXXXX	-62,340	XXXXX
(2) Certificated Salaries	2,779,899	39.92	2,863,938	34.96	2,246,279	34.03
(3) Classified Salaries	1,031,790	14.82	1,211,981	14.79	973,626	14.75
(4) Employee Benefits and Payroll Taxes	1,598,373	22.96	1,671,128	20.40	1,359,587	20.60
(5) Supplies and Materials	510,347	7.33	1,095,864	13.38	428,501	6.49
(7) Purchased Services	1,026,028	14.74	1,181,577	14.42	1,459,796	22.11
(8) Travel	16,562	0.24	80,742	0.99	59,242	0.90
(9) Capital Outlay	0	0.00	87,000	1.06	74,000	1.12
TOTAL EXPENDITURES	6,963,000	100.00	8,192,230	100.00	6,601,031	100.00

Naselle-Grays River Valley School District No.155

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	4,419,903	63.48	5,352,955	65.34	4,246,367	64.33
28 Extracur	183,628	2.64	243,359	2.97	206,566	3.13
29 Pmt to SD	49,387	0.71	34,720	0.42	41,878	0.63
TOTAL TEACHING ACTIVITIES	4,652,918	66.82	5,631,034	68.74	4,494,811	68.09
TEACHING SUPPORT						
22 Lrn Resrc	92,007	1.32	97,626	1.19	52,362	0.79
24 Guid/Coun	72,078	1.04	75,023	0.92	80,799	1.22
25 Pupil M/S	0	0.00	0	0.00	0	0.00
26 Health	20,501	0.29	21,700	0.26	36,459	0.55
31 InstProDev	50,833	0.73	68,102	0.83	20,750	0.31
32 Inst Tech	60,902	0.87	90,000	1.10	70,000	1.06
33 Curriculum	49,011	0.70	56,700	0.69	46,700	0.71
34 Prof Lrng St	42,033	0.60	43,077	0.53	37,820	0.57
TOTAL TEACHING SUPPORT	345,332	4.96	452,228	5.52	344,890	5.22
OTHER SUPPORT ACTIVITIES						
42 Food	44,368	0.64	60,000	0.73	70,000	1.06
44 Operation	83,162	1.19	140,180	1.71	111,724	1.69
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	149,542	2.15	273,474	3.34	250,947	3.80
53 Maintnce	109,362	1.57	130,591	1.59	135,900	2.06
56 Insurance	0	0.00	0	0.00	0	0.00
58 Remote Learning Operations	17,706	0.25	0	0.00	0	0.00
59 Transfers	-34,683	-0.50	-62,340	-0.76	-62,340	-0.94
62 Grnd Mnt	15,017	0.22	30,000	0.37	30,000	0.45
63 Oper Bldg	132,607	1.90	143,357	1.75	150,150	2.27
64 Maintnce	72,525	1.04	97,531	1.19	97,643	1.48
65 Utilities	102,189	1.47	94,000	1.15	98,000	1.48
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	56,316	0.81	56,316	0.69	60,038	0.91
72 Info Sys	14,165	0.20	16,000	0.20	16,000	0.24
73 Printing	0	0.00	0	0.00	0	0.00

Naselle-Grays River Valley School District No.155

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	0	0.00	0	0.00	0	0.00
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	2,000	0.03
TOTAL OTHER SUPPORT ACTIVITIES	744,572	10.69	979,109	11.95	960,062	14.54
UNIT ADMINISTRATION						
23 Princ Off	521,622	7.49	556,127	6.79	274,210	4.15
TOTAL UNIT ADMINISTRATION	521,622	7.49	556,127	6.79	274,210	4.15
CENTRAL ADMINISTRATION						
11 Bd of Dir	119,611	1.72	35,200	0.43	35,200	0.53
12 Supt Off	294,454	4.23	284,480	3.47	332,057	5.03
13 Busns Off	34,175	0.49	37,580	0.46	36,580	0.55
14 HR	1,866	0.03	2,200	0.03	2,200	0.03
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	90,511	1.30	76,168	0.93	17,218	0.26
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	495	0.01	500	0.01	500	0.01
61 Supv Bldg	97,705	1.40	137,604	1.68	103,303	1.56
TOTAL CENTRAL ADMINISTRATION	638,816	9.17	573,732	7.00	527,058	7.98
TOTAL EXPENDITURES	6,963,000	100.00	8,192,230	100.00	6,601,031	100.00

Naselle-Grays River Valley School District No.155

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	23.001	88.46	6.268	37.37
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	23.001	88.46	6.268	37.37
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.636	3.79
24 Guidance and Counseling	1.000	3.85	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	0.000	0.00
26 Health/Related Services	0.000	0.00	0.201	1.20
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	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	1.000	3.85	0.837	4.99
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	1.392	8.30
52 Operations	XXXXX	XXXXX	1.965	11.72
53 Maintenance	XXXXX	XXXXX	1.000	5.96
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.000	0.00
63 Operation of Buildings	XXXXX	XXXXX	2.000	11.93
64 Maintenance	XXXXX	XXXXX	0.000	0.00
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	6.357	37.90

Naselle-Grays River Valley School District No.155

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	1.000	3.85	1.440	8.59
TOTAL UNIT ADMINISTRATION	1.000	3.85	1.440	8.59
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	3.85	0.869	5.18
13 Business Office	0.000	0.00	0.000	0.00
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	0.000	0.00	0.000	0.00
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	0.000	0.00
61 Supervision - Building	0.000	0.00	1.000	5.96
TOTAL CENTRAL ADMINISTRATION	1.000	3.85	1.869	11.14
TOTAL FTE STAFF	26.001	100.00	16.771	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.

Naselle-Grays River Valley School District No.155

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES			
100 General Student Body	5,499	60,200	25,200
200 Athletics	20,393	102,200	88,500
300 Classes	8,544	19,000	23,000
400 Clubs	1,073	19,800	20,900
600 Private Moneys	0	2,500	2,500
A. TOTAL REVENUES	35,509	203,700	160,100
EXPENDITURES			
100 General Student Body	8,107	59,000	31,000
200 Athletics	22,589	103,900	61,700
300 Classes	8,100	8,000	19,000
400 Clubs	3,800	17,400	17,500
600 Private Moneys	0	2,500	2,500
B. TOTAL EXPENDITURES	42,596	190,800	131,700
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-7,087	12,900	28,400
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	86,076	76,000	70,600
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	86,076	76,000	70,600
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	78,989	88,900	99,000
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

Naselle-Grays River Valley School District No.155

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/	78,989	88,900	99,000

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

Naselle-Grays River Valley School District No.155

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	56	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	56	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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	56	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	37,719	37,765	37,820
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	37,719	37,765	37,820
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	37,775	37,765	37,820
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Naselle-Grays River Valley School District No.155

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)	37,775	37,765	37,820

Naselle-Grays River Valley School District No.155

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	56	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	56	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
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

Naselle-Grays River Valley School District No.155

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	56	0	0

Naselle-Grays River Valley School District No.155

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	720	1,500	1,500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	485,100	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	450,000	200,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	935,820	201,500	1,500
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	545,990	859,863	555,162
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	545,990	859,863	555,162
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)	389,830	-658,363	-553,662
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

Naselle-Grays River Valley School District No.155

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	180,466	659,863	555,162
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	180,466	659,863	555,162
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	570,297	1,500	1,500
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	570,297	1,500	1,500

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

Naselle-Grays River Valley School District No.155**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.

Naselle-Grays River Valley School District No.155

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	720	1,500	1,500
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 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	720	1,500	1,500
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	485,100	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	485,100	0	0

Naselle-Grays River Valley School District No.155

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

Naselle-Grays River Valley School District No.155

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	334,323	0	0
9901 Transfers (local resources)	115,677	200,000	0
9000 TOTAL OTHER FINANCING SOURCES	450,000	200,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	935,820	201,500	1,500

Naselle-Grays River Valley School District No.155

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	439	3,500	3,500
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	60,117	60,116	60,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Naselle-Grays River Valley School District No.155

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)	60,556	63,616	63,500
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	60,556	63,616	63,500
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	145,421	99,520	179,166
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	145,421	99,520	179,166
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)	-84,865	-35,904	-115,666
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	354,445	99,520	179,166
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	354,445	99,520	179,166
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	269,580	63,616	63,500
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Naselle-Grays River Valley School District No.155

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/	269,580	63,616	63,500

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.