

# Cosmopolis School District (2020-2021 Budget)

## ENROLLMENT AND STAFF COUNTS

### A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1. Kindergarten /2	24.00	17.00	26.00	19.00
2. Grade 1	25.00	24.00	17.00	26.00
3. Grade 2	21.00	25.00	24.00	17.00
4. Grade 3	19.00	21.00	25.00	24.00
5. Grade 4	19.00	19.00	21.00	25.00
6. Grade 5	26.00	19.00	19.00	21.00
7. Grade 6	17.00	26.00	19.00	19.00
8. Grade 7				
9. Grade 8				
10. Grade 9				
11. Grade 10				
12. Grade 11 (excluding Running Start)				
13. Grade 12 (excluding Running Start)				
14. SUBTOTAL	151.00	151.00	151.00	151.00
15. Running Start				
16. Dropout Reengagement Enrollment				
17. ALE Enrollment				
18. TOTAL K-12	151.00	151.00	151.00	151.00

### B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	15.564	15.564	15.564	15.564
2. General Fund FTE Classified Employees /4	10.625	10.625	10.625	10.625

## SUMMARY OF GENERAL FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000   Local Taxes	471,408	593,758	682,821	682,821
2000   Local Nontax Support	60,820	60,820	60,820	60,820
3000   State, General Purpose	1,616,562	1,648,893	1,681,871	1,715,508
4000   State, Special Purpose	342,377	342,377	342,377	342,377
5000   Federal, General Purpose	2,500	2,500	2,500	2,500
6000   Federal, Special Purpose	170,626	165,000	160,000	15,500
7000   Revenues from Other School Districts				
8000   Revenues from Other Entities	15,200	16,000	16,000	16,000
9000   Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,679,493	2,829,348	2,946,389	2,835,526

## EXPENDITURES

00   Regular Instruction	1,573,710	1,620,921	1,669,548	1,719,634
10   Federal Stimulus				
20   Special Education Instruction	308,855	318,120	327,664	337,493
30   Vocational Education Instruction				
40   Skill Center Instruction				
50 and 60   Compensatory Education Instruction	134,599	138,636	142,796	147,079
70   Other Instructional Programs	4,189	4,314	4,444	4,577
80   Community Services	81,945	84,403	86,935	89,543
90   Support Services	774,624	797,862	821,798	846,452
B. TOTAL EXPENDITURES	2,877,922	2,964,256	3,053,185	3,144,778
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	20,000			
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-218,429	-134,908	-106,796	-309,252

## BEGINNING FUND BALANCE

- G.L.810 Restricted for Other Items
- G.L.815 Restricted for Unequalized Deductible Revenue
- G.L.821 Restricted for Carryover of Restricted Revenues

G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	720,750	681,571	546,663	439,867
G.L.891 Unassigned to Minimum Fund Balance Policy	179,250			
F. TOTAL BEGINNING FUND BALANCE	900,000	681,571	546,663	439,867

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues				
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				

G.L.890 Unassigned Fund Balance	502,321	546,663	439,867	130,615
G.L.891 Unassigned to Minimum Fund Balance Policy	179,250			
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>681,571</b>	<b>546,663</b>	<b>439,867</b>	<b>130,615</b>

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

Description	2020- 2021 Current	2021- 2022 Forecast	2022- 2023 Forecast	2023- 2024 Forecast
100   General Student Body				
200   Athletics				
300   Classes				
400   Clubs				
600   Private Moneys				
<b>A. TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### EXPENDITURES

100   General Student Body				
200   Athletics				
300   Classes				
400   Clubs				
600   Private Moneys				
<b>B. TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items
G.L.819 Restricted for Fund Purposes
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items
G.L.850 Restricted for Uninsured Risks
G.L.870 Committed to Other Purposes
G.L.889 Assigned to Fund Purposes
G.L.890 Unassigned Fund Balance

**D. TOTAL BEGINNING FUND BALANCE** 0 0 0 0

**ENDING FUND BALANCE**

- G.L.810 Restricted for Other Items
- G.L.819 Restricted for Fund Purposes
- G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items
- G.L.850 Restricted for Uninsured Risks
- G.L.870 Committed to Other Purposes
- G.L.889 Assigned to Fund Purposes
- G.L.890 Unassigned Fund Balance

**F. TOTAL ENDING FUND BALANCE (C+D) 1/** 0 0 0 0

**SUMMARY OF DEBT SERVICE FUND BUDGET**

**REVENUES AND OTHER FINANCING SOURCES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000   Local Taxes	224,611	224,611	224,611	224,611
2000   Local Nontax Support	2,500	2,500	2,500	2,500
3000   State, General Purpose				
5000   Federal, General Purpose				
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>227,111</b>	<b>227,111</b>	<b>227,111</b>	<b>227,111</b>

**EXPENDITURES**

Matured Bond Expenditures	145,000	145,000	150,000	155,000
Interest on Bonds	93,225	90,325	86,625	82,050
Interfund Loan Interest				
Bond Transfer Fees	1,500	1,500	1,500	1,500
Arbitrage Rebate				
UnderWriter's Fees				
<b>B. TOTAL EXPENDITURES</b>	<b>239,725</b>	<b>236,825</b>	<b>238,125</b>	<b>238,550</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>				

D. OTHER FINANCING USES (G.L.535)

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-12,614	-9,714	-11,014	-11,439
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**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	194,409	181,795	172,081	161,067
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	194,409	181,795	172,081	161,067

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	157,000			
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	24,795	222,081	161,067	149,628
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	181,795	172,081	161,067	149,628

**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

**REVENUES AND OTHER FINANCING SOURCES**

Description	2020- 2021 Current	2021- 2022 Forecast	2022- 2023 Forecast	2023- 2024 Forecast
1000   Local Taxes				
2000   Local Nontax Support	1,000	500	400	300
3000   State, General Purpose				
4000   State, Special Purpose				
5000   Federal, General Purpose				
6000   Federal, Special Purpose				
7000   Revenues from Other School Districts				

8000 | Revenues from Other Entities

9000 | Other Financing Sources

A. TOTAL REVENUES AND OTHER FINANCING SOURCES 1,000 500 400 300

**EXPENDITURES**

10 | Sites

20 | Buildings 20,000 10,000 10,000 10,000

30 | Equipment 30,000 20,000 10,000 10,000

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES 50,000 30,000 20,000 20,000

C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/

D. OTHER FINANCING USES (G.L.535) 2/

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D) -49,000 -29,500 -19,600 -19,700

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds 151,000 102,000 72,500 52,900

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	151,000	102,000	72,500	52,900

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds				
G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	102,000	72,500	52,900	33,200
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	102,000	72,500	52,900	33,200

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2020- 2021 Current	2021- 2022 Forecast	2022- 2023 Forecast	2023- 2024 Forecast
1100   Local Property Tax				
1300   Sale of Tax Title Property				
1400   Local in lieu of Taxes				



1500   Timber Excise Tax				
1600   County-Administered Forests				
1900   Other Local Taxes				
2200   Sales of Goods, Supplies, and Services, Unassigned				
2300   Investment Earnings	1,000	1,000	200	200
2500   Gifts and Donations				
2600   Fines and Damages				
2700   Rentals and Leases				
2800   Insurance Recoveries				
2900   Local Support Nontax, Unassigned				
3600   State Forests				
4100   Special Purpose-Unassigned				
4300   Other State Agencies-Unassigned				
4499   Transportation Reimbursement Depreciation	6,458	6,458	8,000	8,000
5200   General Purposes Direct Federal Grants-Unassigned				
5300   Impact Aid, Maintenance and Operation				
5400   Federal in lieu of Taxes				
5600   Qualified Bond Interest Credit-Federal				
6100   Special Purpose-OSPI Unassigned				
6200   Direct Special Purpose Grants				
6300   Federal Grants Through Other Entities-Unassigned				
8100   Governmental Entities				
8500   NonFederal ESD				
9100   Sale of Bonds				
9300   Sale of Equipment				
9400   Compensated Loss of Fixed Assets				
9500   Long-Term Financing				
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)				
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	27,458	7,458	8,200	8,200

## EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment				140,000	
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment					
61 Bond/Levy Issuance and/or Election					
91 Principal - formerly Act 84					
92 Interest 1/ - formerly Act. 83					
93 Arbitrage Rebate					
D. TOTAL EXPENDITURES	0	0	140,000	0	
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/					
F. OTHER FINANCING USES (G.L.535) 3/					
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	27,458	7,458	-131,800	8,200	

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items					
G.L.819 Restricted for Fund Purposes	103,522	130,980	138,438	6,638	
G.L.830 Restricted for Debt Service					
G.L.835 Restricted for Arbitrage Rebate					
G.L.850 Restricted for Uninsured Risks					
G.L.870 Committed to Other Purposes					
G.L.889 Assigned to Fund Purposes					
G.L.890 Unassigned Fund Balance					
H. TOTAL BEGINNING FUND BALANCE	103,522	130,980	138,438	6,638	

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items					
G.L.819 Restricted for Fund Purposes	130,980	138,438	6,638	14,838	
G.L.830 Restricted for Debt Service					
G.L.835 Restricted for Arbitrage Rebate					
G.L.850 Restricted for Uninsured Risks					
G.L.870 Committed to Other Purposes					
G.L.889 Assigned to Fund Purposes					
G.L.890 Unassigned Fund Balance					

**Comment**

Because of the COVID and so many uncertainty with enrollment, on site learning or distance learning, I was very conservative with by projections. I only raised my expenditures 3%, I raised my state revenues by 2%, and i decreased my federal revenues.

DRAFT