

Cosmopolis School District (2022-2023 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1. Kindergarten /2	37.00	40.00	40.00	40.00
2. Grade 1	19.00	20.00	20.00	20.00
3. Grade 2	24.00	18.00	18.00	18.00
4. Grade 3	25.00	22.00	22.00	22.00
5. Grade 4	17.00	23.00	23.00	23.00
6. Grade 5	12.00	15.00	15.00	15.00
7. Grade 6	20.00	10.00	10.00	10.00
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	154.00	148.00	148.00	148.00
15. Running Start				
16. Dropout Reengagement Enrollment				
17. ALE Enrollment				
18. TOTAL K-12	154.00	148.00	148.00	148.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	16.970	14.970	14.970	14.970
2. General Fund FTE Classified Employees /4	12.202	9.000	9.000	9.000

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1000 Local Taxes	615,860	622,985	658,970	658,970
2000 Local Nontax Support	58,780	58,780	58,780	58,780
3000 State, General Purpose	1,774,556	1,827,792	1,882,625	1,939,103
4000 State, Special Purpose	304,721	313,862	323,278	332,976
5000 Federal, General Purpose	2,500	2,500	2,500	2,500
6000 Federal, Special Purpose	590,658	490,000	60,000	60,000
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities	18,954	18,600	18,600	18,600
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,366,029	3,334,519	3,004,753	3,070,929

EXPENDITURES

00 Regular Instruction	1,997,238	2,077,127	2,077,926	2,119,484
10 Federal Special Purpose Funding	432,734	490,000	60,000	60,000
20 Special Education Instruction	291,545	313,862	303,323	309,389
30 Vocational Education Instruction				
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	125,558	128,069	130,630	133,243
70 Other Instructional Programs	4,551	4,551	4,551	4,551
80 Community Services	18,954	18,600	18,600	18,600
90 Support Services	895,109	291,962	300,720	309,742
B. TOTAL EXPENDITURES	3,765,689	3,324,171	2,895,750	2,955,009
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)	-399,659	10,348	109,003	115,920

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	500,340	510,688	619,691
G.L.891 Unassigned to Minimum Fund Balance Policy	179,250			
F. TOTAL BEGINNING FUND BALANCE	900,000	500,340	510,688	619,691

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	321,090	510,688	619,691	735,611
G.L.891 Unassigned to Minimum Fund Balance Policy	179,250			
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	500,340	510,688	619,691	735,611

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
100 General Student Body				
200 Athletics				
300 Classes				
400 Clubs				
600 Private Moneys				
A. TOTAL REVENUES	0	0	0	0

EXPENDITURES

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

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	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1000 Local Taxes	260,748	260,748	260,748	260,748
2000 Local Nontax Support	300	300	300	300
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	261,048	261,048	261,048	261,048

EXPENDITURES

Matured Bond Expenditures	150,000	155,000	165,000	170,000
Interest on Bonds	86,625	82,050	74,775	70,889
Interfund Loan Interest				
Bond Transfer Fees	1,500	1,500	1,500	1,500
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	238,125	238,550	241,275	242,389

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

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)	22,923	22,498	19,773	18,659
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	245,524	268,447	290,945	310,718
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	245,524	268,447	290,945	310,718

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	268,446	290,945	310,718	3,329,377
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	1			
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	268,447	290,945	310,718	329,377

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1000 Local Taxes				
2000 Local Nontax Support	300	300	300	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	300	300	300	300
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EXPENDITURES

10 | Sites

20 | Buildings 100,000

30 | Equipment

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES	100,000	0	0	0
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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)	-99,700	300	300	300
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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

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	138,880	39,180	39,480	39,780
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	138,880	39,180	39,480	39,780

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	39,180	39,480	39,780	40,080
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	39,180	39,480	39,780	40,080

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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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	100	100	100	100
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	7,396	7,396	7,396	7,396
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	7,496	7,496	7,496	7,496
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EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment

34 Transportation Equipment 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	0	0
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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)	7,496	7,496	7,496	7,496
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	4,557	12,053	19,549	27,045
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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	4,557	12,053	19,549	27,045
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	12,053	19,549	27,045	34,541
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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

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	12,053	19,549	27,045	34,541
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Comment