

Coupeville School District No.204

F-195F

ENROLLMENT AND STAFF COUNTS

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	80.00	80.00	80.00	80.00
2. Grade 1	81.00	80.00	80.00	80.00
3. Grade 2	65.00	81.00	80.00	80.00
4. Grade 3	66.00	65.00	81.00	80.00
5. Grade 4	71.00	66.00	65.00	81.00
6. Grade 5	73.00	71.00	66.00	65.00
7. Grade 6	76.00	73.00	71.00	66.00
8. Grade 7	65.00	76.00	73.00	71.00
9. Grade 8	64.00	65.00	76.00	73.00
10. Grade 9	78.00	64.00	65.00	76.00
11. Grade 10	74.00	78.00	64.00	65.00
12. Grade 11 (excluding Running Start)	92.00	74.00	78.00	64.00
13. Grade 12 (excluding Running Start)	40.00	92.00	74.00	78.00
14. SUBTOTAL	925.00	965.00	953.00	959.00
15. Running Start	15.00	16.00	16.00	16.00
16. Dropout Reengagement Enrollment	60.00	60.00	60.00	60.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	1,000.00	1,041.00	1,029.00	1,035.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	75.800	75.800	75.800	75.800
2. General Fund FTE Classified Employees /4	42.356	42.500	42.500	42.500

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SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,422,947	2,422,947	2,568,324	2,722,423
2000 Local Nontax Support	52,000	52,000	52,000	52,000
3000 State, General Purpose	9,600,040	9,888,041	10,085,802	10,287,518
4000 State, Special Purpose	2,581,254	2,658,692	2,711,865	2,766,103
5000 Federal, General Purpose	50,000	55,000	55,000	55,000
6000 Federal, Special Purpose	2,107,077	2,086,006	1,043,003	1,032,573
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	175,000	175,000	175,000	175,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	16,988,318	17,337,686	16,690,994	17,090,617
EXPENDITURES				
00 Regular Instruction	9,080,307	9,199,998	9,540,398	9,781,731
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	2,330,507	2,310,805	2,396,305	2,456,922
30 Vocational Education Instruction	222,517	230,528	239,057	245,104
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	740,580	705,082	731,170	749,666
70 Other Instructional Programs	32,404	33,571	34,813	35,693
80 Community Services	64,867	0	0	0
90 Support Services	4,600,228	4,265,836	4,123,672	4,227,984
B. TOTAL EXPENDITURES	17,071,410	16,745,820	17,065,415	17,497,100
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)	-83,091	591,866	-374,421	-406,483
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	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	0	0	0	0
G.L.890 Unassigned Fund Balance	1,500,000	392,623	1,004,025	610,428
G.L.891 Unassigned to Minimum Fund Balance Policy	0	1,024,285	1,004,749	1,023,925
F. TOTAL BEGINNING FUND BALANCE	1,500,000	1,416,908	2,008,774	1,634,353
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.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	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.890 Unassigned Fund Balance	392,623	1,004,025	610,428	178,044
G.L.891 Unassigned to Minimum Fund Balance Policy	1,024,285	1,004,749	1,023,925	1,049,826
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,416,908	2,008,774	1,634,353	1,227,870

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.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES				
100 General Student Body	20,430	20,000	20,000	20,000
200 Athletics	136,663	130,000	130,000	13,000
300 Classes	15,130	15,000	15,000	15,000
400 Clubs	79,900	70,000	70,000	70,000
600 Private Moneys	7,700	7,000	7,000	7,000
A. TOTAL REVENUES	259,823	242,000	242,000	125,000
EXPENDITURES				
100 General Student Body	36,800	36,800	36,800	36,800
200 Athletics	85,305	100,000	100,000	100,000
300 Classes	13,880	20,000	20,000	20,000
400 Clubs	69,580	70,000	70,000	70,000
600 Private Moneys	9,000	9,000	9,000	9,000
B. TOTAL EXPENDITURES	214,565	235,800	235,800	235,800
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	45,258	6,200	6,200	-110,800
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	71,189	116,447	122,647	128,847
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	71,189	116,447	122,647	128,847
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	116,447	122,647	128,847	135,047
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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/	116,447	122,647	128,847	18,047

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,911,533	867,020	0	0
2000 Local Nontax Support	3,500	1,500	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,915,033	868,520	0	0
EXPENDITURES				
Matured Bond Expenditures	1,791,000	1,880,000	0	0
Interest on Bonds	137,000	47,000	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	300	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	1,928,000	1,927,300	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)	-12,966	-1,058,780	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,084,000	1,071,033	12,253	12,253
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	1,084,000	1,071,033	12,253	12,253
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	1,071,034	12,253	12,253	12,253
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)	1,071,033	12,253	12,253	12,253

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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	347,551	847,551	1,347,551	1,347,551
2000 Local Nontax Support	0	2,500	2,500	2,500
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	347,551	850,051	1,350,051	1,350,051
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	35,000	535,000	1,035,000	1,035,000
30 Equipment	275,000	175,000	175,000	175,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	310,000	710,000	1,210,000	1,210,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	175,000	175,000	175,000	175,000
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)	-137,448	-34,949	-34,949	-34,949
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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	255,000	117,551	82,602	47,653
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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	255,000	117,551	82,602	47,653
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	117,551	82,602	47,653	12,704
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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	117,551	82,602	47,653	12,704

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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	0	500	500	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	60,000	60,000	60,000	60,000
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	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	60,000	60,500	60,500	60,500
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	120,000	0	120,000
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	0	120,000	0	120,000
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)	60,000	-59,500	60,500	-59,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	61,056	121,056	61,556	122,056
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	61,056	121,056	61,556	122,056
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	121,056	61,556	122,056	62,566
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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/	121,056	61,556	122,056	62,556

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.

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