

Grandview School District No.200

F-195F

ENROLLMENT AND STAFF COUNTS

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	255.00	240.00	240.00	240.00
2. Grade 1	240.00	250.00	235.00	235.00
3. Grade 2	262.00	239.00	251.00	236.00
4. Grade 3	300.00	256.00	236.00	248.00
5. Grade 4	288.00	297.00	256.00	235.00
6. Grade 5	305.00	288.00	299.00	258.00
7. Grade 6	290.00	297.00	283.00	294.00
8. Grade 7	307.00	287.00	297.00	282.00
9. Grade 8	300.00	300.00	282.00	292.00
10. Grade 9	248.00	287.00	289.00	272.00
11. Grade 10	263.00	244.00	286.00	288.00
12. Grade 11 (excluding Running Start)	200.00	215.00	201.00	237.00
13. Grade 12 (excluding Running Start)	187.00	191.00	206.00	193.00
14. SUBTOTAL	3,445.00	3,391.00	3,361.00	3,310.00
15. Running Start	49.00	52.00	52.00	52.00
16. Dropout Reengagement Enrollment	20.00	18.00	18.00	18.00
17. ALE Enrollment	30.00	30.00	30.00	30.00
18. TOTAL K-12	3,544.00	3,491.00	3,461.00	3,410.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	241.500	239.000	238.000	236.000
2. General Fund FTE Classified Employees /4	173.078	171.000	170.000	168.000

Grandview School District No.200

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,523,910	1,764,465	1,826,310	1,902,620
2000 Local Nontax Support	695,085	675,000	680,000	685,000
3000 State, General Purpose	34,414,012	34,844,717	35,486,387	36,160,628
4000 State, Special Purpose	11,295,373	11,509,985	11,728,675	11,951,520
5000 Federal, General Purpose	50,000	50,000	50,000	50,000
6000 Federal, Special Purpose	6,156,912	6,273,893	6,393,097	6,514,566
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	1,202,400	1,207,400	1,212,400	1,217,400
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	55,337,692	56,325,460	57,376,869	58,481,734
EXPENDITURES				
00 Regular Instruction	26,613,189	27,118,840	27,634,098	28,159,146
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	6,290,713	6,410,237	6,532,032	6,656,141
30 Vocational Education Instruction	2,032,135	2,070,746	2,110,090	2,150,182
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	7,129,297	7,264,754	7,402,784	7,543,437
70 Other Instructional Programs	1,519,305	1,548,172	1,577,587	1,607,561
80 Community Services	110,000	100,000	100,000	100,000
90 Support Services	12,130,138	12,360,611	12,595,463	12,834,777
B. TOTAL EXPENDITURES	55,824,777	56,873,360	57,952,054	59,051,244
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	60,266	60,000	60,000	60,000
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)	-547,351	-607,900	-635,185	-629,510
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	25,000	25,000	25,000	25,000

Grandview School District No.200

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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	6,000	6,000	6,000	6,000
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	210,000	210,000	225,000	240,000
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	490,000	490,000	275,000	275,000
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	130,000	130,000	165,000	165,000
G.L.890 Unassigned Fund Balance	6,650,000	6,102,649	5,659,749	5,009,564
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	7,511,000	6,963,649	6,355,749	5,720,564
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	25,000	25,000	25,000	25,000
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	6,000	6,000	6,000	6,000
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	210,000	225,000	240,000	255,000
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	490,000	275,000	275,000	275,000
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	130,000	165,000	165,000	165,000

Grandview School District No.200

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.890 Unassigned Fund Balance	6,102,649	5,659,749	5,009,564	4,365,054
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,963,649	6,355,749	5,720,564	5,091,054

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.

Grandview School District No.200

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES				
100 General Student Body	145,675	152,959	160,607	168,637
200 Athletics	163,400	171,570	180,149	189,156
300 Classes	25,675	26,959	28,307	29,722
400 Clubs	236,105	247,910	260,306	273,321
600 Private Moneys	14,850	15,593	16,372	17,191
A. TOTAL REVENUES	585,705	614,991	645,741	678,027
EXPENDITURES				
100 General Student Body	131,167	137,725	144,612	151,842
200 Athletics	177,500	186,375	195,694	205,478
300 Classes	25,500	26,775	28,114	29,519
400 Clubs	229,990	241,490	253,564	266,242
600 Private Moneys	14,500	15,225	15,986	16,786
B. TOTAL EXPENDITURES	578,657	607,590	637,970	669,867
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	7,048	7,401	7,771	8,160
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	174,852	181,900	189,301	197,072
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	174,852	181,900	189,301	197,072
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	181,900	189,301	197,072	205,232
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Grandview School District No.200

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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/	181,900	189,301	197,072	205,232

Grandview School District No.200

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,720,100	2,637,800	2,697,670	2,755,480
2000 Local Nontax Support	600	600	600	600
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	25,266	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,745,966	2,638,400	2,698,270	2,756,080
EXPENDITURES				
Matured Bond Expenditures	25,000	860,000	950,000	1,045,000
Interest on Bonds	1,758,416	1,740,950	1,703,900	1,661,925
Interfund Loan Interest	33,490	0	0	0
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	1,826,906	2,610,950	2,663,900	2,716,925
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	850,000	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	69,060	27,450	34,370	39,155
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	954,976	1,024,036	1,051,486	1,085,856
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	954,976	1,024,036	1,051,486	1,085,856
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Grandview School District No.200

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.830 Restricted for Debt Service	1,024,036	1,051,486	1,085,856	1,125,011
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)	1,024,036	1,051,486	1,085,856	1,125,011

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

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

Grandview School District No.200

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	24,925	0	0	0
2000 Local Nontax Support	146,255	10,000	10,000	10,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	26,527,000	3,400,000	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	26,698,180	3,410,000	10,000	10,000
EXPENDITURES				
10 Sites	1,950,000	3,450,000	0	0
20 Buildings	33,428,073	1,000,000	1,000,000	0
30 Equipment	3,090,000	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	800	800	800	800
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	38,468,873	4,450,800	1,000,800	800
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	25,000	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)	-11,795,693	-1,040,800	-990,800	9,200
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

Grandview School District No.200

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	9,251,073	0	0	0
G.L.862 Committed from Levy Proceeds	75	0	0	0
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	4,889,087	2,344,542	1,303,742	312,942
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	14,140,235	2,344,542	1,303,742	312,942
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	0	0	0	0
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	2,344,542	1,303,742	312,942	322,142
G.L.890 Unassigned Fund Balance	0	0	0	0

Grandview School District No.200

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,344,542	1,303,742	312,942	322,142

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.

Grandview School District No.200

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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	6,000	3,500	2,500	1,500
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	155,000	150,000	150,000	150,000
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

Grandview School District No.200

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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	60,000	60,000	60,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	221,000	213,500	212,500	211,500
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	510,000	270,000	160,000	165,000
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	510,000	270,000	160,000	165,000
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)	-289,000	-56,500	52,500	46,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	351,558	62,558	6,058	58,558
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	351,558	62,558	6,058	58,558
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	62,558	6,058	58,558	105,058
G.L.830 Restricted for Debt Service	0	0	0	0

Grandview School District No.200

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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/	62,558	6,058	58,558	105,058

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.