

Okanogan School District No.105

F-195F

ENROLLMENT AND STAFF COUNTS

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	53.00	53.00	53.00	53.00
2. Grade 1	60.00	60.00	60.00	60.00
3. Grade 2	70.00	70.00	70.00	70.00
4. Grade 3	69.00	69.00	69.00	69.00
5. Grade 4	72.00	72.00	72.00	72.00
6. Grade 5	64.00	64.00	64.00	64.00
7. Grade 6	85.00	85.00	85.00	85.00
8. Grade 7	89.00	89.00	89.00	89.00
9. Grade 8	75.00	75.00	75.00	75.00
10. Grade 9	80.00	80.00	80.00	80.00
11. Grade 10	70.00	70.00	70.00	70.00
12. Grade 11 (excluding Running Start)	60.00	60.00	60.00	60.00
13. Grade 12 (excluding Running Start)	56.00	56.00	56.00	56.00
14. SUBTOTAL	903.00	903.00	903.00	903.00
15. Running Start	14.00	14.00	14.00	14.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	108.00	108.00	108.00	108.00
18. TOTAL K-12	1,025.00	1,025.00	1,025.00	1,025.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	79.800	80.000	80.000	80.000
2. General Fund FTE Classified Employees /4	61.869	85.000	85.000	85.000

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	809,448	838,638	860,610	881,441
2000 Local Nontax Support	1,360,800	1,394,820	1,429,691	1,465,433
3000 State, General Purpose	11,805,476	12,100,613	12,403,128	12,713,206
4000 State, Special Purpose	4,400,254	4,510,260	4,623,017	4,738,592
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	1,975,621	2,025,012	2,075,637	2,127,528
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	10,000	10,250	10,506	10,769
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	20,361,599	20,879,593	21,402,589	21,936,969
EXPENDITURES				
00 Regular Instruction	9,344,182	8,994,188	9,219,043	9,449,519
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	2,328,786	2,352,072	2,410,874	2,471,145
30 Vocational Education Instruction	1,000,718	1,010,723	1,035,991	1,061,891
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	2,457,773	2,482,350	2,544,408	2,608,019
70 Other Instructional Programs	1,106,513	1,117,578	1,145,518	1,174,156
80 Community Services	1,000	1,010	1,035	1,061
90 Support Services	4,404,243	4,448,284	4,559,492	4,673,479
B. TOTAL EXPENDITURES	20,643,215	20,406,205	20,916,361	21,439,270
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	49,000	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)	-330,615	473,388	486,228	497,699
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

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	30,000	-300,616	190,276	635,691
G.L.891 Unassigned to Minimum Fund Balance Policy	1,650,000	1,650,000	1,632,496	1,673,309
F. TOTAL BEGINNING FUND BALANCE	1,680,000	1,349,384	1,822,772	2,309,000
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.823 Restricted for Carryover of Transition To Kindergerten	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

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	-300,615	190,276	635,691	1,091,558
G.L.891 Unassigned to Minimum Fund Balance Policy	1,650,000	1,632,496	1,673,309	1,715,142
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,349,384	1,822,772	2,309,000	2,806,699

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

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES				
100 General Student Body	74,200	74,200	74,200	74,200
200 Athletics	349,945	349,945	349,945	349,945
300 Classes	49,000	49,000	49,000	49,000
400 Clubs	218,650	218,650	218,650	218,650
600 Private Moneys	0	0	0	0
A. TOTAL REVENUES	691,795	691,795	691,795	691,795
EXPENDITURES				
100 General Student Body	82,700	82,700	82,700	82,700
200 Athletics	316,419	390,315	390,315	390,315
300 Classes	36,200	36,200	36,200	36,200
400 Clubs	182,580	182,580	182,580	182,580
600 Private Moneys	0	0	0	0
B. TOTAL EXPENDITURES	617,899	691,795	691,795	691,795
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	73,896	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	269,911	343,807	343,807	343,807
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	269,911	343,807	343,807	343,807
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	343,807	343,807	343,807	343,807
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

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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/	343,807	343,807	343,807	343,807

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	596,700	0	0	0
2000 Local Nontax Support	0	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	49,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	645,700	0	0	0
EXPENDITURES				
Matured Bond Expenditures	575,000	595,000	0	0
Interest on Bonds	23,500	7,438	0	0
Interfund Loan Interest	0	1,000	0	0
Bond Transfer Fees	1,000	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	599,500	603,438	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)	46,200	-603,438	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	590,400	636,600	33,162	33,162
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	590,400	636,600	33,162	33,162
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	636,600	33,162	33,162	33,162
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)	636,600	33,162	33,162	33,162

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	700,000	700,000	700,000	700,000
2000 Local Nontax Support	0	0	0	0
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	10,165,000	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	10,865,000	700,000	700,000	700,000
EXPENDITURES				
10 Sites	1,600,000	0	0	0
20 Buildings	665,000	400,000	400,000	400,000
30 Equipment	9,000,000	300,000	300,000	300,000
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	11,265,000	700,000	700,000	700,000
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)	-400,000	0	0	0
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

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	400,000	30,000	30,000	30,000
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	30,000	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	430,000	30,000	30,000	30,000
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	30,000	30,000	30,000	30,000
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	30,000	30,000	30,000	30,000

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 TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	0	0	0
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	198,553	208,481	218,905	229,850
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

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	198,553	208,481	218,905	229,850
EXPENDITURES				
33 Transportation Equipment Purchases	161,125	185,294	213,088	245,051
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	161,125	185,294	213,088	245,051
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)	37,428	23,187	5,817	-15,201
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	209,500	246,928	270,115	275,932
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	209,500	246,928	270,115	275,932
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	246,928	270,115	275,932	260,731

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	246,928	270,115	275,932	260,731

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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