

GRAND COULEE DAM SCHOOL DISTRICT



BUDGET PRESENTATION
FY2022-23

GRAND COULEE DAM SCHOOL DISTRICT

This Budget Summary provides information on the 2022-23 Budget for GCD School District. More detailed budget information is available in the formal budget, OSPI form F195.

THE BUDGET CONSISTS OF FIVE SEPARATE FUNDS

GENERAL FUND:



- The general fund is used to account for all financial resources except those required to be accounted for in another fund. Revenues for the general fund are primarily from state funds, special maintenance and operations levy funds, federal funds, and fees. These revenues are used for financing the current day to day operations of the school district such as our instructional programs for students, food services, maintenance, and pupil transportation. Expenditures include salaries and benefits costs, and non-labor costs such as supplies and instructional materials, utilities, fuel, insurance, and printing costs.

CAPITAL PROJECTS FUND:



- The Capital Projects fund provides for acquisition of lands or buildings, major modernization of buildings and other property such as fields, and acquisition of equipment, including technology systems. Capital funds may also be used for energy audits and related upgrades. The Capital Projects Fund is generally financed from the proceeds from the sale of bonds, state matching revenues, lease or sale of surplus real property, interest earnings, transfers from the General Fund and special levies.

DEBT SERVICE FUND:



- The Debt Service fund provides for the redemption and payment of interest on bonds. Each year an amount is levied which provides for redemption of bonds currently due, interest payments on bonds outstanding, and related costs.

ASSOCIATED STUDENT BODY FUND (ASB):



- The ASB fund accounts for the student extracurricular activities in each school. The revenues are generated, in part, by fees from students and nonstudents attending any optional noncredit extracurricular event of the district. Although the ASB fund is under the control of the Board of Directors, each school's student body prepares and submits a revenue and expenditure plan for Board approval.

TRANSPORTATION VEHICLE FUND:



- The Transportation Vehicle fund accounts for the purchase or major repair of pupil transportation equipment. The Transportation Vehicle Fund is general financed by state reimbursement to school districts for depreciation of approved pupil transportation equipment.

GRAND COULEE DAM SCHOOL DISTRICT

GENERAL FUND

Enrollment:

- The projected enrollment for 2022-23 is 660 FTE plus 32 FTE for ALE, 11 for Running Starts for a total FTE of 703.
- The 2021-22 March average FTE was 702.69 (including ALE, & Running Start).
- The District has chosen to budget one higher for 22-23.

Revenues:

- Levy collection @2.50 per 1,000 for Fall collection only
- Revenue reduction of approx. 1.6m due to levy loss (1.2k) and Impact Aid loss estimate of approx. 400k and reduced ESSER funds
- ESSER II & III revenue of \$642,857
- Increased state funding: MSOC (Materials, Supplies, and Operation Costs), class size reductions, 5.5% COLA on funded positions.

➤ **Expenditures:**

- Increased payroll rates range from 5.5% for 22-23
- Reflects anticipated increases in cost in supplies & purchased services.

GRAND COULEE DAM SCHOOL DISTRICT

CAPTIAL PROJECTS FUND

- Reflect building improvements for safety and health, includes installation of bus cameras
- Receiving Small Schools Modernization Grant of \$2,947,000

DEBT SERVICE FUND

- Non-voted debt is paid from the Debt Service Fund.
- The non-voted debt is paid via a transfer of funds principle and interest from the Capital Fund to the Debt Service Fund. The District will have non-voted debt fully paid off in December of 2022.

ASSOCIATED STUDENT BODY FUND

- Estimated \$159,493 in revenue from donations, fundraisers and sales.
- Sales for attending sporting events will be available this year
- Estimated \$165,962 in expenses.

TRANSPORTATION VEHICLE FUND

- Investment earnings will be used toward the purchase of bus

GRAND COULEE DAM SCHOOL DISTRICT

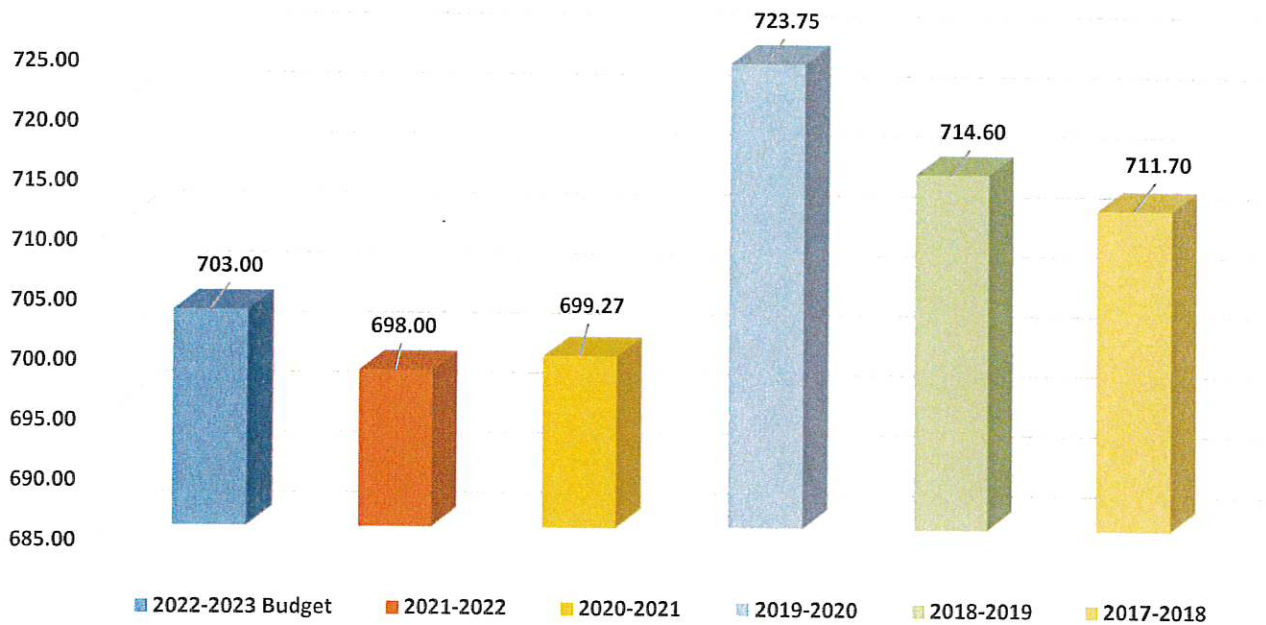
FINANCIAL SUMMARY SUMMARY OF BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL	2022-23	\$ 1,596,632	\$ 12,845,937	\$ 14,151,055	\$ (3,000)	\$ 288,514
	2021-22	\$ 1,024,871	\$ 14,455,531	\$ 14,620,800	\$ (9,582)	\$ 850,020
	2020-21	\$ 1,168,674	\$ 12,404,493	\$ 12,950,359	\$ (15,788)	\$ 607,020
CAPITAL PROJECTS	2022-23	\$ 871,645	\$ 3,305,708	\$ 3,135,637	\$ (259,719)	\$ 781,997
	2021-22	\$ 405,582	\$ 2,925,929	\$ 1,949,556	\$ (250,500)	\$ 1,131,455
	2020-21	\$ 511,885	\$ 514,819	\$ 531,806	\$ (259,788)	\$ 235,110
DEBT SERVICE	2022-23	\$ -	\$ 262,719	\$ 262,719	\$ -	\$ -
	2021-22	\$ -	\$ 260,082	\$ 260,082	\$ -	\$ -
	2020-21	\$ -	\$ 259,788	\$ 259,788	\$ -	\$ -
		\$ 159,493				
ASB	2022-23	\$ 154,332	\$ 159,493	\$ 165,962	\$ -	\$ 147,863
	2021-22	\$ 132,245	\$ 164,888	\$ 167,880	\$ -	\$ 129,253
	2020-21	\$ 155,768	\$ 154,512	\$ 185,483	\$ -	\$ 124,797
TRANSPORTATION VEHICLE	2022-23	\$ 71,024	\$ 108,562	\$ 144,500	\$ -	\$ 35,086
	2021-22	\$ 26,341	\$ 102,215	\$ 95,000	\$ -	\$ 33,556
	2020-21	\$ 47,617	\$ 95,976	\$ 135,000	\$ -	\$ 8,593

GRAND COULEE DAM SCHOOL DISTRICT

ENROLLMENT SUMMARY

➤ 2022-23 enrollment in the graph is projected.



GRAND COULEE DAM SCHOOL DISTRICT

GENERAL FUND SUMMARY

	Actual 20-21	Budget 21-22	Budget 22-23
BEG.			
GL 810 Restricted for Other Items	-	-	-
GL 821 Restricted for Carryover	38,550	115,599	109,599
GL 830 Restricted for Debt Service	13,596	9,582	9,582
GL 840 Nonspendable FB - Inventory/	11,829	11,829	11,829
GL 870 Committed for Other Purposes		-	-
GL 884 Assigned to Capital Projects		-	-
GL 888 Assigned to Other Purposes		-	-
GL 890 Unassigned Fund Balance	1,051,246	887,861	761,467
GL 891 Committed Minimum Fund Ba	578,945	-	704,155
Beginning Fund Balance	1,694,166	1,024,871	1,596,632
ADD: Revenues			
1000 Local Taxes	678,106	815,830	270,498
2000 Local Non-Tax	129,023	899,100	854,334
3000 State, General Purpose	6,889,719	6,879,089	6,825,537
4000 State, Special Purpose	1,924,305	1,956,412	2,068,419
5000 Federal, General Purpose	982,656	925,753	673,100
6000 Federal, Special Purpose	1,829,422	2,974,347	2,144,049
7000 Revenues from Other School I	-	-	-
8000 Revenues from Other Entites	11,390	5,000	10,000
9000 Other Financing	526	-	-
Total Revenues	12,445,147	14,455,531	12,845,937
TOTAL: Funds Available	14,139,313	15,480,402	14,442,569
LESS: Expenditures			
00 Regular Instruction	5,237,094	6,219,932	6,286,958
10 Federal Special Purpose Fundi	555,816	1,534,013	642,857
20 Special Educaton Instruction	1,300,305	1,445,954	1,439,954
30 Vocational Instruction	427,773	382,344	414,818
50 & 60 Compensatory Education	1,227,853	1,304,356	1,421,877
70 Other Instructional Programs	119,729	796,419	793,021
80 Community Services	14,049	6,714	-
90 Support Services	2,857,489	2,931,068	3,151,570
Total Expenditures	11,740,108	14,620,800	14,151,055
OTHER FIN. USES TRANS. OU1	(26,133)	(9,582)	(3,000)
Ending Fund Balance	2,373,072	850,020	288,514

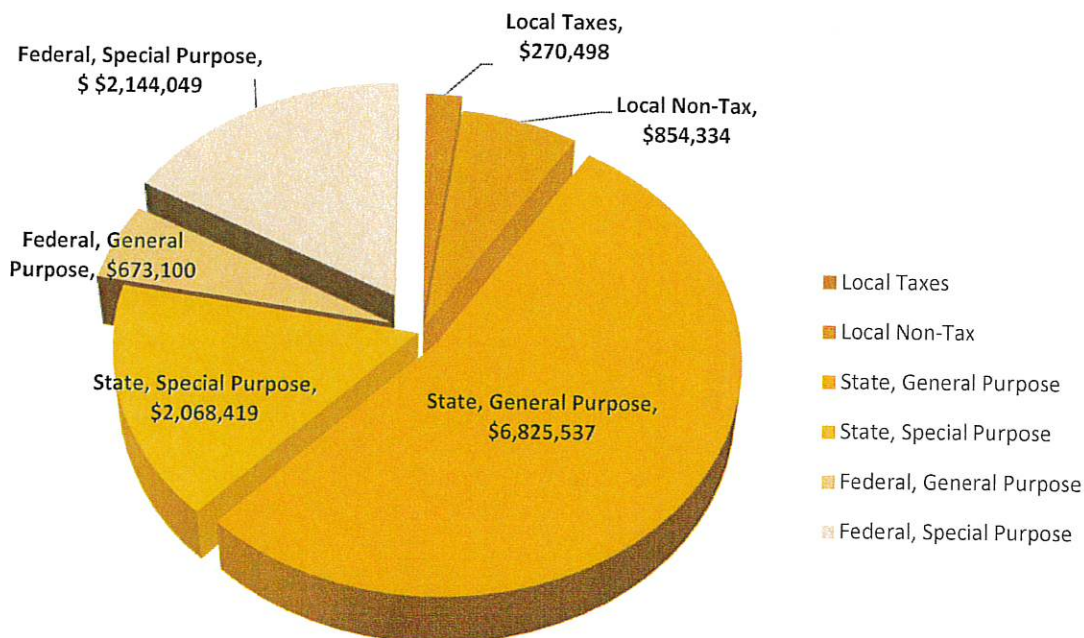
GRAND COULEE DAM SCHOOL DISTRICT

GENERAL FUND REVENUES

	ACTUAL 2020-21	BUDGET 2021-2022	BUDGET 2022-23
1100 Local Property Tax	677,841	815,830	270,498
1400 Local in Lieu of Taxes	265	-	-
Total Tax	678,106	815,830	270,498
2100 Tuition and Fees	-	8,400	6,000
2171 Traffic Safety Education Fees	16,775	16,500	17,574
2200 Sales of Goods, Supp & Services, Unassigned	2,123	8,500	5,000
2289 Community Services	1,750	7,000	-
2298 Food Services	629	5,000	2,500
2300 Investment Earnings	6,857	15,500	13,000
2500 Gifts and Donations	14,375	16,000	12,500
2600 Fines and Damages	342	1,300	1,300
2700 Rentals and Leases	4,950	4,500	1,500
2800 Insurance Recoveries	17,618	-	-
2900 Local Support Non-Tax	30,004	794,000	766,000
2910 E-Rate	33,600	22,400	28,960
Total Local Non-Tax	129,023	899,100	854,334
3100 State Apportionment	6,106,625	6,046,534	6,510,779
3121 State Special Ed Apportionment	137,731	140,551	140,464
3300 Local Effort Assistance	645,363	692,004	174,294
Total State, General Purpose	6,889,719	6,879,089	6,825,537
4121 Special Education	848,903	843,717	941,630
4122 SPED Infants and Toddlers - State	-	-	-
4155 Learning Assistance Program	538,261	535,352	566,798
4158 Special Pilot Programs	97,264	74,583	55,168
4174 Highly Capable	9,408	19,665	20,897
4198 School Food Service	5,132	-	831
4199 Transportation	425,337	483,095	483,095
4321 Special Education - Othr State Agencies	-	-	-
Total State, Special Purpose	1,924,305	1,956,412	2,068,419
5200 General Purpose, Direct Federal Grants	58	-	-
5300 Impact Aid, Maintenance & Operation	958,550	900,000	650,000
5329 Impact Aid, Special Education Funding	24,048	25,753	23,100
Total Federal, General Purpose	982,656	925,753	673,100
6111 Federal Special Purpose - SLFRF	45,849	-	-
6112 Federal Special Purpose - ESSER II	446,159	520,821	-
6113 Federal Special Purpose - ESSER III	121,229	1,361,000	515,094
6114 Federal Special Purpose - ESSER III L-Loss	37,325	-	67,575
6119 Federal Special Purpose - Cares Act - Other	-	-	200,924
6124 Federal Special Ed. Grants	174,017	174,019	178,380
6138 Federal Vocational Education	10,071	10,071	-
6151 ESEA Disadvantaged, Fed Title I	164,455	193,912	189,737
6152 Other Title, ESEA Federal	300,621	314,309	314,812
6153 Migrant ESEA Migrant, Federal	-	-	114,000
6164 Title III LEP and Immigrant	26,942	16,443	15,660
6176 Targeted Assistance ESSER I	107,254	-	-
6189 Other Community Services	-	-	-
6198 School Food Service	255,136	198,000	343,730
6252 School Improve, Fed Other	-	20,233	-
6267 Indian Education JOM	-	20,000	45,526
6268 Indian Education, ED	116,924	121,539	134,611
6321 Special Ed - Medicaid Reimbursement	110	-	-
6998 USDA Commodities	23,330	24,000	24,000
Total Federal, Special Purpose	1,829,422	2,974,347	2,144,049
8200 Private Foundations	11,390	5,000	10,000
Total Other Agencies	11,390	5,000	10,000
9300 Sale of Equipment	536	-	-
Total Other Agencies	536	-	-
GRAND TOTAL - REVENUES	12,445,157	14,455,531	12,845,937

GRAND COULEE DAM SCHOOL DISTRICT

- \$ 8,893,956** State Resources represent 69.24% of all revenues. These revenues consist of state apportionment revenue based upon actual student enrollment for basic education as well as categorical programs.
- \$ 270,498** Local Tax (Voter Approved Levy Funds) represents 2.11% of all revenues. New levy will need to go out in November 2022.
- \$ 2,817,149** Federal revenues represent 21.93% of district revenues which includes funding for specific grant programs.
- \$ 854,334** Local non-tax and other revenues account for the remainder of the budgeted revenues (6.73%). These revenues include tuition and/or fees, food lunch revenues, transportation reimbursements, interest earnings, and facilities use.
- \$ 12,845,937 TOTAL REVENUES**



GRAND COULEE DAM SCHOOL DISTRICT

GENERAL FUND EXPENDITURES

DISTRIBUTION BY PROGRAM	ACTUALS		BUDGET		BUDGET	
	2020-21	%	2021-22	%	2022-23	%
01 Basic Ed	5,194,997	44.25%	6,097,558	41.70%	6,179,601	
02 Alternative Learning	41,901	0.36%	122,374	0.84%	107,357	
97 District-wide Support	2,114,843	18.01%	2,036,117	13.93%	2,175,095	
Total CORE BEA	7,351,741	62.62%	8,256,049	56.47%	8,462,053	59.80%
11 Federal Special Purpose - SLFRF	45,849	8.25%			-	
12 Federal Special Purpose - ESSER II	369,796	66.53%	458,036	3.13%	-	
13 Federal Special Purpose - ESSER III	103,810	18.68%	1,075,977	7.36%	587,634	
14 Federal Special Purpose - ESSER III	36,361	6.54%			55,223	
Total Federal Special Purpose	555,816	4.73%	1,534,013	10.49%	642,857	4.54%
21 Special Education	1,108,604	9.44%	1,245,317	8.52%	1,247,276	
24 Special Education - Federal	166,988	1.42%	175,935	1.20%	169,596	
29 Special Education, Other, Federal	24,713	0.21%	24,702	0.17%	23,082	
31 Vocational Education	306,715	2.61%	265,751	1.82%	289,608	
34 Middle School Vocational Education	111,393	0.95%	106,934	0.73%	125,210	
38 Federal Vocational Education	9,665	0.08%	9,659	0.07%	-	
51 Title I, Disadvantaged	157,811	1.34%	201,443	1.38%	195,111	
52 School Improvement	318,323	2.71%	278,286	1.90%	305,601	
53 Migrant ESEA Migrant, Federal	-	0.00%	-	0.00%	107,290	
55 Learning Assistance Program	524,206	4.47%	535,617	3.66%	565,368	
58 Special & Pilot Programs	67,662	0.58%	82,574	0.56%	55,448	
64 Title III, Limited English Proficiency	25,854	0.22%	15,771	0.11%	13,922	
67 Indian Education, Federal, JOM	16,775	0.14%	63,422	0.43%	45,526	
68 Indian Education, Federal, ED	117,222	1.00%	127,243	0.87%	133,611	
71 Traffic Safety	16,319	0.14%	16,712	0.11%	19,891	
74 High Capable	7,043	0.06%	16,309	0.11%	17,130	
76 Targeted Assistance	78,820	0.67%	-	0.00%	-	
79 Other Instructional Programs	17,548	0.15%	763,398	5.22%	756,000	
89 Other Community Services	14,049	0.12%	6,714	0.05%	-	
98 Food Services	330,336	2.81%	446,607	3.05%	462,240	
99 Transportation	412,505	3.51%	448,344	3.07%	514,235	
Total CATEGORICAL	3,832,551	32.64%	4,830,738	33.04%	5,046,145	35.66%
GRAND TOTAL - EXPENDITURES	11,740,108	100.00%	14,620,800	100.00%	14,151,055	100.00%

GRAND COULEE DAM SCHOOL DISTRICT

GENERAL FUND EXPENDITURES BY ACTIVITY

ACTIVITY Name	ACTUAL 2020-21		BUDGET 2021-22		BUDGET 2022-23	
	Amount	Percent	Amount	Percent	Amount	Percent
Learning Resources	101,095	0.86%	101,454	0.69%	105,592	0.75%
Guidance - Counseling	211,686	1.80%	368,995	2.52%	214,000	1.51%
Pupil Management & Safety	-	0.00%	38,865	0.27%	-	0.00%
Health Service	430,746	3.67%	515,658	3.53%	474,156	3.35%
Teaching	6,039,603	51.44%	8,349,810	57.11%	7,719,571	54.55%
Extracurricular	243,907	2.08%	471,981	3.23%	407,518	2.88%
Instructional Professional Deve.	143,382	1.22%	202,816	1.39%	188,373	1.33%
Instructional Technology	139,706	1.19%	182,184	1.25%	281,011	1.99%
Curriculum	178,990	1.52%	151,440	1.04%	86,645	0.61%
Professional Learning - State	55,155	0.47%	58,889	0.40%	65,305	0.46%
Total Teaching & Support	7,544,270	64.26%	10,442,092	71.42%	9,542,171	67.43%
Food	45,990	0.39%	56,000	0.38%	59,000	0.42%
Nutrition Services - Operations	201,616	1.72%	231,107	1.58%	243,240	1.72%
Nutrition Services - Transfers	-	0.00%	-	0.00%	-	0.00%
Operating Buses	311,365	2.65%	416,230	2.85%	494,217	3.49%
Maintenance of School Buses	59,079	0.50%	130,029	0.89%	128,075	0.91%
Insurance	22,186	0.19%	25,300	0.17%	24,000	0.17%
	4,373	0.04%			-	0.00%
Transportation - Transfers	(54,143)	-0.46%	(200,000)	-1.37%	(132,057)	-0.93%
Grounds Care - Maintenance	67,289	0.57%	52,300	0.36%	53,000	0.37%
Operation of Buildings	477,937	4.07%	521,963	3.57%	544,129	3.85%
Maintenance of Bldgs/Equipmer	227,241	1.94%	255,334	1.75%	248,190	1.75%
Utilities	384,999	3.28%	391,250	2.68%	391,950	2.77%
Building Security	99,063	0.84%	6,100	0.04%	-	0.00%
Insurance	110,761	0.94%	115,000	0.79%	127,000	0.90%
Information Systems	167,927	1.43%	42,000	0.29%	163,600	1.16%
Motor Pool	9,304	0.08%	13,500	0.09%	6,000	0.04%
Public Activities	-	0.00%	-	0.00%	-	0.00%
Total Other Support	2,134,987	18.19%	2,056,113	14.06%	2,350,344	16.61%
						0.00%
Principal's Office	769,460	6.55%	813,208	5.56%	843,575	5.96%
Board of Directors	43,505	0.37%	58,656	0.40%	59,250	0.42%
Superintendent's Office	202,519	1.73%	189,486	1.30%	221,713	1.57%
Business Office	418,303	3.56%	418,328	2.86%	452,642	3.20%
Human Resources	7,753	0.07%	7,200	0.05%	9,000	0.06%
Supervision - Instruction	451,400	3.84%	388,953	2.66%	424,572	3.00%
Supervision - Food Svcs	83,174	0.71%	160,000	1.09%	160,000	1.13%
Supervision - Transportation & Maint.	84,737	0.72%	86,764	0.59%	87,788	0.62%
Supervision - Building	-	0.00%	-	0.00%	-	0.00%
Total Central Administration	1,291,391	11.00%	1,309,387	8.96%	1,414,965	10.00%
	11,740,108	100%	14,620,800	100%	14,151,055	100%

GRAND COULEE DAM SCHOOL DISTRICT

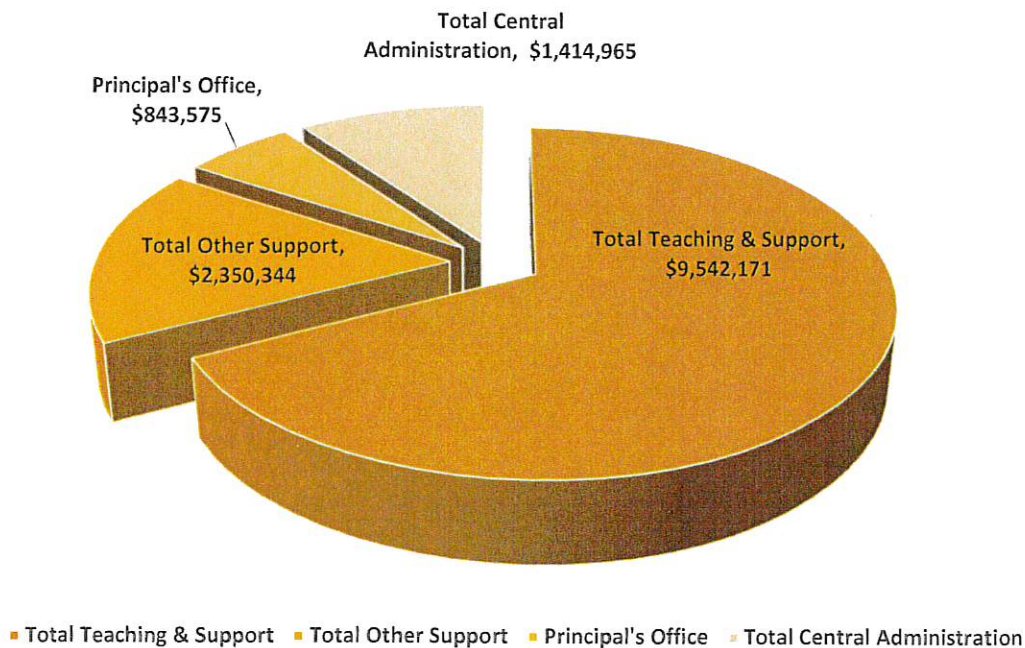
WHERE DOES THE MONEY GO?

Teaching and Teaching Support - 67.43% of the District Budget is spent on teaching, teaching support and benefits. This includes funding for teachers, instructional assistants, teaching supplies, materials and textbooks, counselors and librarians, special education and related services, health services, and pupil management and safety.

Other School Support – Operational support represents 16.61% of the District budget. This includes operation and maintenance of buildings and grounds, utilities and plant security, student transportation, nutritional services, insurance, data processing and public activities.

School Building Administration – This is 5.96% of the District budget and includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.

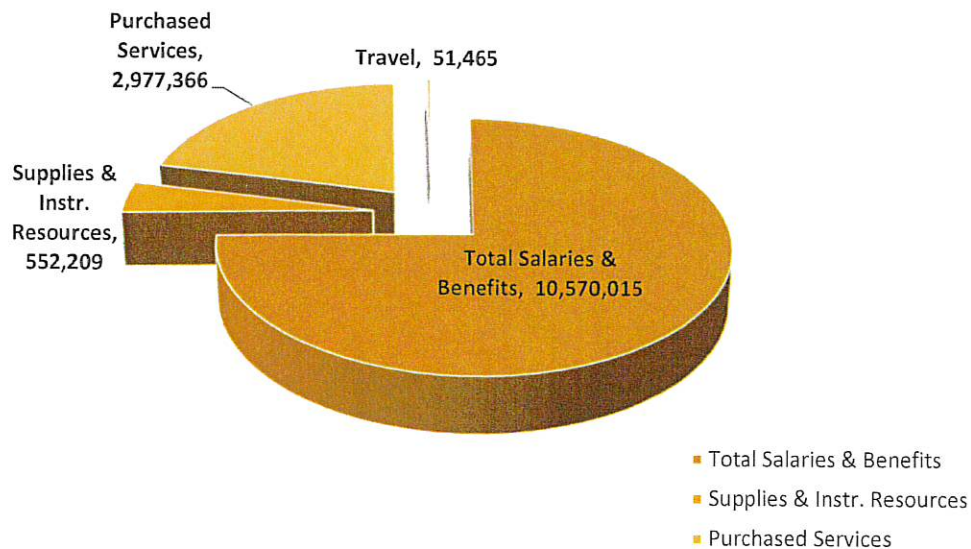
Central Administration – This 10.0% of the District budget includes the expenses of the School Board, Superintendent's Office, Human Resources, Business Services, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, personnel services, auditing costs, insurance, legal costs and district-wide technology support.



GRAND COULEE DAM SCHOOL DISTRICT

GENERAL FUND BY OBJECT

OBJECT	Actual		Budget		Budget	
	2020-21	%	2021-22	%	2022-23	%
2 Certificated Salaries	3,623,949	30.87%	4,325,733	29.59%	4,310,991	30.46%
3 Classified Salaries	2,564,013	21.84%	3,007,063	20.57%	2,964,375	20.95%
4 Employee Benefits	2,928,460	24.94%	3,125,734	21.38%	3,294,649	23.28%
Total Salaries & Benefits	9,116,422	77.65%	10,458,530	71.53%	10,570,015	74.69%
5 Supplies & Instr. Resources	639,018	5.44%	714,752	4.89%	552,209	3.90%
7 Purchased Services	1,852,529	15.78%	3,091,030	21.14%	2,977,366	21.04%
8 Travel	13,020	0.11%	50,988	0.35%	51,465	0.36%
9 Capital Outlay	119,119	1.01%	305,500	2.09%	-	0.00%
0 Debit Transfers	54,143		200,000		132,057	
1 Credit Transfers	(54,143)		(200,000)		(132,057)	
Total Operating Costs	2,623,686	22.35%	4,162,270	28.47%	3,581,040	25.31%
GRAND TOTAL - EXP. BY OBJECT	11,740,108	100%	14,620,800	100%	14,151,055	100%



GRAND COULEE DAM SCHOOL DISTRICT

MATERIALS, SUPPLIES & OPERATING COST (MSOC) EXPENDITURES

The State of Washington Supplemental Budget placed a new requirement on district reporting regarding the use of MSOC funds. This new requirement states: For the 2018-19 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose:

- The amount of state funding to be received by the district;
- The amount the district proposes to spend for materials, supplies, and operating costs;
- If (A) exceeds (B) any proposed use of this difference, and how this use will improve student achievement.

For the Grand Coulee Dam School District these values are:

- Amount of budgeted State MSOC funding: \$ 945,316.14 (includes CTE);
- Amount District proposes to spend for MSOC: \$1,831,983 includes CTE);
- Difference between these amounts: (\$886,667);
- The amount the District anticipates spending on MSOC exceeds the amount of anticipated state funding.

GRAND COULEE DAM SCHOOL DISTRICT

CAPITAL PROJECTS FUND SUMMARY

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	475,398	405,582	871,645
ADD: Revenues			
1000 Local Taxes	510,116	504,729	165,871
2000 Local Non-Tax	2,325	4,200	4,200
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	-	2,197,000	3,050,000
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	93,065	220,000	85,637
7000 Revenues from Other Districts	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	170	-	-
Total Revenues	605,676	2,925,929	3,305,708
TOTAL: Funds Available	1,081,074	3,331,511	4,177,353
LESS: Expenditures			
10 Sites	-	-	-
20 Buildings	177,557	1,892,750	3,135,637
30 Equipment	-	56,806	-
40 Energy	-	-	-
50 Sales & Lease Expenditures	-	-	-
60 Bond Issuance Expenditures	-	-	-
Total Expenditures	177,557	1,949,556	3,135,637
OTHER FIN. USES TRANS. OUT (GL536)	(250,533)	(250,500)	(259,719)
Ending Fund Balance	652,984	1,131,455	781,997

GRAND COULEE DAM SCHOOL DISTRICT

DEBIT SERVICE FUND SUMMARY

	Actual 2019-20	Budget 2021-2022	Budget 2021-2022
<i>Beginning Fund Balance</i>	2,671	-	-
<i>ADD: Revenues</i>			
1000 Local Taxes	(2,671)	-	-
2000 Local Non-Tax	-	-	-
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	-	-	-
5000 Federal, General Purpose	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	259,958	260,082	262,719
<i>Total Revenues</i>	257,287	260,082	262,719
Operating Transfer from General Fund	-	-	-
<i>TOTAL: Funds Available</i>	259,958	260,082	262,719
<i>LESS: Expenditures</i>			
11 Matured Bonds	244,000	250,500	256,500
21 Interest on Bonds	15,788	9,582	6,219
61 Bond Transfer Fees	-	-	-
<i>Total Expenditures</i>	259,788	260,082	262,719
OTHER FIN. USES TRANS. OUT (GL536)	(170)		
Ending Fund Balance	-	-	-

GRAND COULEE DAM SCHOOL DISTRICT

ASB FUND SUMMARY

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	163,609	132,245	154,330
ADD: Revenues			
1000 General Student Body	9,258	21,023	7,928
2000 Athletics	10,775	112,665	107,250
3000 Classes	17,366	19,000	32,215
4000 Clubs	4,048	9,700	8,200
6000 Private Monies	1,430	2,500	3,900
Total Revenues	42,877	164,888	159,493
TOTAL: Funds Available	206,486	297,133	313,823
LESS: Expenditures			
1000 General Student Body	5,395	8,553	15,100
2000 Athletics	34,775	120,823	110,250
3000 Classes	26,827	20,509	24,592
4000 Clubs	5,384	15,445	11,520
6000 Private Monies	3,818	2,550	4,500
Total Expenditures	76,199	167,880	165,962
Ending Fund Balance	130,287	129,253	147,861

GRAND COULEE DAM SCHOOL DISTRICT

TRANSPORTATION VEHICLE FUND SUMMARY

		Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance		142,628	26,341	71,024
ADD:	Revenues			
1000	Local Taxes	-	-	-
2000	Local Nontax	233	1,000	1,000
3000	State, General Purpose	-	-	-
4000	State, Special Purpose	120,332	101,215	107,562
5000	Federal, General Purpose	-	-	-
6000	Federal, Special Purpose	-	-	-
8000	Other Agencies & Associates	-	-	-
9000	Other Financing Sources	-	-	-
	Total Revenues	120,565	102,215	108,562
	TRF in from GF	16,708	-	-
TOTAL: Funds Available		279,901	128,556	179,586
LESS:	Expenditures			
Act. 30	Equipment Purchase	133,175	95,000	144,500
	Total Expenditures	133,175	95,000	144,500
Ending Fund Balance		146,726	33,556	35,086

GRAND COULEE DAM SCHOOL DISTRICT

GENERAL FUND - F195F PROJECTED ENROLLMENT AND STAFF COUNTS

		(1) 2022-2023 Current Budget	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
A. FTE ENROLLMENT COUNTS					
1 Kindergarten		54	53	54	56
2 Grade 1		59	54	53	54
3 Grade 2		44	59	54	53
4 Grade 3		38	44	59	54
5 Grade 4		58	38	44	59
6 Grade 5		47	58	38	44
7 Grade 6		50	47	58	38
8 Grade 7		48	50	47	58
9 Grade 8		57	48	50	47
10 Grade 9		65	57	48	50
11 Grade 10		62	51	57	48
12 Grade 11 (excluding Running Start)		42	57	51	57
13 Grade 12 (excluding Running Start)		36	48	51	51
14 SUBTOTAL		660	664	664	669
15 Running Start		11	11	11	11
16 Dropout Reengagement Enrollment		0	0		0
17 ALE Enrollment		32	32	32	32
18 TOTAL K-12		703	707	707	712
B. STAFF COUNTS					
1 General Fund FTE Certificated Employees		52.783	53.8	53.8	53.8
2 General Fund FTE Classified Employees		55.496	53.5	51.1	51.1

SUMMARY OF GENERAL FUND BUDGET - F195F

SUMMARY OF GF BUDGET F195F		(1) 2022-2023 Current Budget	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
A. TOTAL BEGINNING FUND BALANCE		1,596,632	288,514	105,336	114,778
B. TOTAL REVENUES		12,845,937	13,704,656	13,874,532	14,042,708
C. LESS TOTAL EXPENDITURES		(14,151,055)	(13,887,834)	(13,865,090)	(13,974,930)
D. LESS TRANSFERS (INTEREST)		(3,000)	0	0	0
F. TOTAL PROJECTED ENDING FUND		288,514	105,336	114,778	182,556
E. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (B-C-D=E)		(1,308,118)	(183,178)	9,442	67,778

GRAND COULEE DAM SCHOOL DISTRICT

SUMMARY OF GENERAL FUND BUDGET - F195F - *Cont'd.*

	(1) 2022-2023 Current Budget	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	270,498	813,370	829,637	833,786
2000 Local Support Nontax	854,334	871,421	888,849	902,182
3000 State, General Purpose	6,825,537	7,519,386	7,669,774	7,784,821
4000 State, Special Purpose	2,068,419	2,221,986	2,266,426	2,289,090
5000 Federal, General Purpose	673,100	693,293	703,692	714,247
6000 Federal, Special Purpose	2,144,049	1,575,000	1,505,750	1,507,658
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	10,000	10,200	10,404	10,924
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,845,937	13,704,656	13,874,532	14,042,708
EXPENDITURES				
00 Regular Instruction	6,286,958	6,419,132	6,515,419	6,613,150
10 Federal Stimulus	642,857	272,200	78,123	0
20 Special Education Instruction	1,439,954	1,454,354	1,476,169	1,490,931
30 Vocational Instruction	414,818	418,966	425,250	431,629
40 Skills Center Instruction	0	0	0	0
50 / 60 Compensatory Education	1,421,877	1,426,752	1,430,750	1,440,750
70 Other Instructional Programs	793,021	796,986	808,941	821,075
80 Community Services	0	0	0	0
90 Support Services	3,151,570	3,099,444	3,130,438	3,177,395
B. TOTAL EXPENDITURES	14,151,055	13,887,834	13,865,090	13,974,930
C. OTHER FINANCING USES (G.L. 536) 1/	3,000	0	0	0
C. OTHER FINANCING USES (G.L. 535) 2/		0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES & OTHER FINANCING USES (A-B-C-D)	(1,308,118)	(183,178)	9,442	67,778
BEGINNING FUND BALANCE				
G.L.821 Restricted for Other Items	109,599	109,599	50,000	50,000
G.L.830 Restricted for Carryover of Restricted Rev.	9,582	0	0	0
G.L.840 Nonspendable Fund Bal—Inventory & Prepaids	11,829	11,829	11,900	11,900
G.L.870 Assigned to Other Capital Projects	0	0	0	0
G.L.889 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	761,467	(537,068)	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	704,155	704,154	43,436	52,878
F. TOTAL BEGINNING FUND BALANCE	1,596,632	288,514	105,336	114,778
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	0	0	0	0
ENDING FUND BALANCE				
G.L.821 Restricted for Other Items	109,599	50,000	50,000	50,000
G.L.830 Restricted for Carryover of Restricted Rev.	9,582	0	0	0
G.L.840 Nonspendable Fund Bal—Inventory & Prepaids	11,829	11,900	11,900	15,000
G.L.870 Assigned to Other Capital Projects	0	0	0	0
G.L.889 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	(546,650)	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	704,154	43,436	52,878	117,556
H. TOTAL ENDING FUND BALANCE (E+F, + or - G) /3	288,514	105,336	114,778	182,556

GRAND COULEE DAM SCHOOL DISTRICT

SUMMARY OF CAPITAL PROJECTS FUND - F195F BUDGET

	(1) 2022-2023 Current Budget	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	165,871	0	0	0
2000 Local Support Nontax	4,200	1,000	750	0
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	3,050,000	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	85,637	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	3,305,708	1,000	750	0
EXPENDITURES				
10 Sites	0			
20 Buildings	3,135,637	322,232	100,000	100,000
30 Equipment	0	65,000	65,000	65,000
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	3,135,637	387,232	165,000	165,000
C. OTHER FINANCING USES—TRANSFERS OUT (G.L.536) 1/	259,719	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	(89,648) 0	(386,232) 0	(164,250) 0	(165,000)

	(1) 2022-2023 Current Budget	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
BEGINNING FUND BALANCE				
G.L.830 Restricted for Debt Servic		0	0	0
G.L.861 Restricted from Bond Proceeds	72,232	72,232	0	0
G.L.862 Committed From Levy Proceeds	621,335	527,487	212,487	77,713
G.L.863 Restricted from State Proceeds		0	0	
G.L.889 Assigned to Fund Purposes	178,078	0	183,278	111,992
G.L.890 Unassigned Fund Balance	0	182,278	0	0
F. TOTAL BEGINNING FUND BALANCE	871,645	781,997	395,765	231,515
ENDING FUND BALANCE				
G.L.830 Restricted for Debt Service	0	0	0	
G.L.861 Restricted from Bond Proceeds	72,232	0	0	0
G.L.862 Committed From Levy Proceeds	527,487	212,487	47,487	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	183,278	184,028	66,515
G.L.890 Unassigned Fund Balance	182,278	0	0	
G. TOTAL ENDING FUND BALANCE (E+F)	781,997	395,765	231,515	66,515

GRAND COULEE DAM SCHOOL DISTRICT

SUMMARY OF DEBT SERVICE FUND - F195F BUDGET

	(1) 2022-2023 Current Budget	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes				
2000 Local Support Nontax				
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources	262,719	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	262,719	0	0	0
EXPENDITURES				
Matured Bond Expenditures	256,500	0	0	
Interest on Bonds	6,219	0	0	
Interfund Loan Interest				
Bond Transfer Fees				
B. TOTAL EXPENDITURES	262,719	0	0	0
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 USES SOURCES OVER (UNDER) EXPENDITURES (A - B - C - D)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	0	0	0	0
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, + or - G)	0	0	0	0

GRAND COULEE DAM SCHOOL DISTRICT

SUMMARY OF ASB FUND - F195F BUDGET

	(1) 2022-2023 Current Budget	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
REVENUES				
100 General Student Body	7,928	8,166	8,329	8,412
200 Athletics	107,250	109,395	110,489	111,594
300 Classes	32,215	33,181	34,841	35,189
400 Clubs	8,200	8,166	8,329	8,412
600 Private Moneys	3,900	4,095	4,595	4,641
A. TOTAL REVENUES	159,493	163,003	166,583	168,248
EXPENDITURES				
100 General Student Body	15,100	15,855	16,648	17,480
200 Athletics	110,250	113,558	114,235	115,378
300 Classes	24,592	25,822	27,371	29,013
400 Clubs	11,520	12,096	12,822	13,591
600 Private Moneys	4,500	4,725	4,961	5,209
B. TOTAL EXPENDITURES	165,962	172,056	176,037	180,671
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	(6,469)	(9,053)	(9,454)	(12,423)
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0			0
G.L.819 Restricted for Fund Purposes	154,330	147,861	138,808	129,354
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	154,330	147,861	138,808	129,354
G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.819 Restricted Fund Purposes	147,861	138,808	129,354	116,931
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	147,861	138,808	129,354	116,931
	147,861	138,808	129,354	116,931

GRAND COULEE DAM SCHOOL DISTRICT

SUMMARY OF TRANSPORTATION VEHICLE FUND - F195F BUDGET

	(1) 2022-2023 Current Budget	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes				
1300 Sale of Tax Title Property				
2000 Local Non-Tax	1,000	1,000	1,000	1,000
3000 State, General Purpose				
4100 State Special Purpose—Unassigned				
4300 Other State Agencies—Unassigned				
4499 Transportation Reimbursement—Depreciation	107,562	116,300	112,000	112,000
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)	108,562	117,300	113,000	113,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	108,562	117,300	113,000	113,000
EXPENDITURES				
33 Transportation Equipment Purchases	144,500	95,000	148,900	95,000
34 Transportation Equipment Major Repair				
61 61 Bond/Levy Issuance and/or Election				
92 92 Interest				
91 91 Principal				
93 93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	144,500	95,000	148,900	95,000
E. OTHER FINANCING USES—TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535)	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C - D - E - F)	(35,938) 0	22,300 0	(35,900) 0	18,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	71,024	35,086	57,386	21,486
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	71,024	35,086	57,386	21,486
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	35,086 0	57,386	21,486	39,486
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)	35,086	57,386	21,486	39,486