

FINANCE 101

F195 – Budget Report

- Budget Report and 4-year projection
- Approved by Board at July Meeting – Board Work Session and Hearing prior to Board Approval

F203 – Estimate of State Revenue

- Complete in OSPI System by entering enrollment numbers to help Estimate State Revenue

S275 – Personnel Report

- All Staff Reported as of October 1st
- Salaries, Experience, Benefits Reported

Monthly Financial Reporting

- Treasurer Report
- Apportionment Report – prototypical staffing by level
- Local Revenue
- Expenditures – Accounts Payable and Payroll
- Grant Claiming from expenditures
- Food Service Claiming
- Enrollment Reporting (P223 & P223H)
- Budget Status Report by Fund & Fund Descriptions
- Monthly Cash Analysis for Board
- Monthly Fund Balance Projection

F197 – Balancing to Treasurer

F196 – Year End Report – Approved by OSPI

Financial Notes – Reported to Auditor Yearly

Levy/Bond – Schedule presentation by Bond Agent

- Next EP&O Levy Election – Feb. 14,2027
- Current Bond paid off in 2027
- Capital Levy vs. Bond