



# 2025-2026 Budget Presentation

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# BUDGET SUMMARY

This Budget Summary provides information on the 2025-2026 Budget for Ephrata School District. More detailed budget information is available in the formal budget, OSPI form F195.

## **WHAT ARE THE BUDGETS FOR THE SCHOOL DISTRICT?**

### **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 of or major repair of pupil transportation equipment/buses. The Transportation Vehicle Fund is generally financed by state reimbursement to school districts for depreciation of approved pupil transportation equipment/buses.

# BUDGET SUMMARY, *Cont'd.*

## **GENERAL FUND**

### **Enrollment:**

- The budgeted K-12 enrollment for 2025-26 is 2,575 FTE plus 26 FTE for ALE, 57.00 for Running Start & 30 for Open Doors for a total FTE of 2,688.00.
- For 25-26 we budgeted 380 SPED FTE.
- The 2024-25 average total enrollment including was 2,705.11 FTE.
- Enrollment projections are based on district-wide analysis by grade level in conjunction with the demographic analysis.
- The District has chosen to budget lower than the actual projected enrollment of 2,738 FTE for 25-26.

### **Revenues:**

- Levy collection estimated @ \$1.46 per \$1,000.
- 2.5% IPD on funded positions.
- Reflect the continued LAP, State Bilingual and Title funding.
- Continued ECEAP Program for the 25-26 School Year with reduced slots.

### **Expenditures:**

- Increased payroll rates to reflect bargaining agreements.
  - Teachers bargained for the IPD allocation plus 1.5% for a total of 4%.
  - Central Office bargained for the IPD allocation plus .5% for a total of 3.0%.
  - This Budget includes a projected 3.0% salary increase for Staff in the Admin Group.
  - Classified Staff bargained for A 3.7% increase.
- Addition of a partial FTE for the High School Assistant Principal no longer charged to ECEAP.
- Increased MSOC costs due to economy.
- Addition of Middle School Counselor
- Made Safety and Security Officer position permanent.

# BUDGET SUMMARY, *Cont'd.*

## Other:

- The District has budgeted \$2.0m under both the revenues and expenditures as capacity for any unknown grants or revenues that may be received in 25-26.

## **CAPTIAL PROJECTS FUND**

- Revenues totaling \$784,000 from the Estimated Capital Levy Funds.
- We budgeted for a Transfer from the General fund for up to \$500,000.

## **DEBT SERVICE FUND**

- Voted and non-voted debt is paid from the Debt Service Fund.
- The non-voted debt / Energy Grant is paid for via a transfer of funds \$107,901 from the General Fund to the Debt Service Fund. The District will have non-voted debt fully paid off in June of 2026.
- The voted debt / Bond Project was approved by the voters on Feb. 12, 2019. Payments for the bond will total \$2,144,300 for principal and interest in 25-26. The voted debt will be fully paid off in December of 2038.

## **ASSOCIATED STUDENT BODY FUND**

- Estimated \$1,332,501 in revenue from donations, fundraisers and sales.

## **TRANSPORTATION VEHICLE FUND**

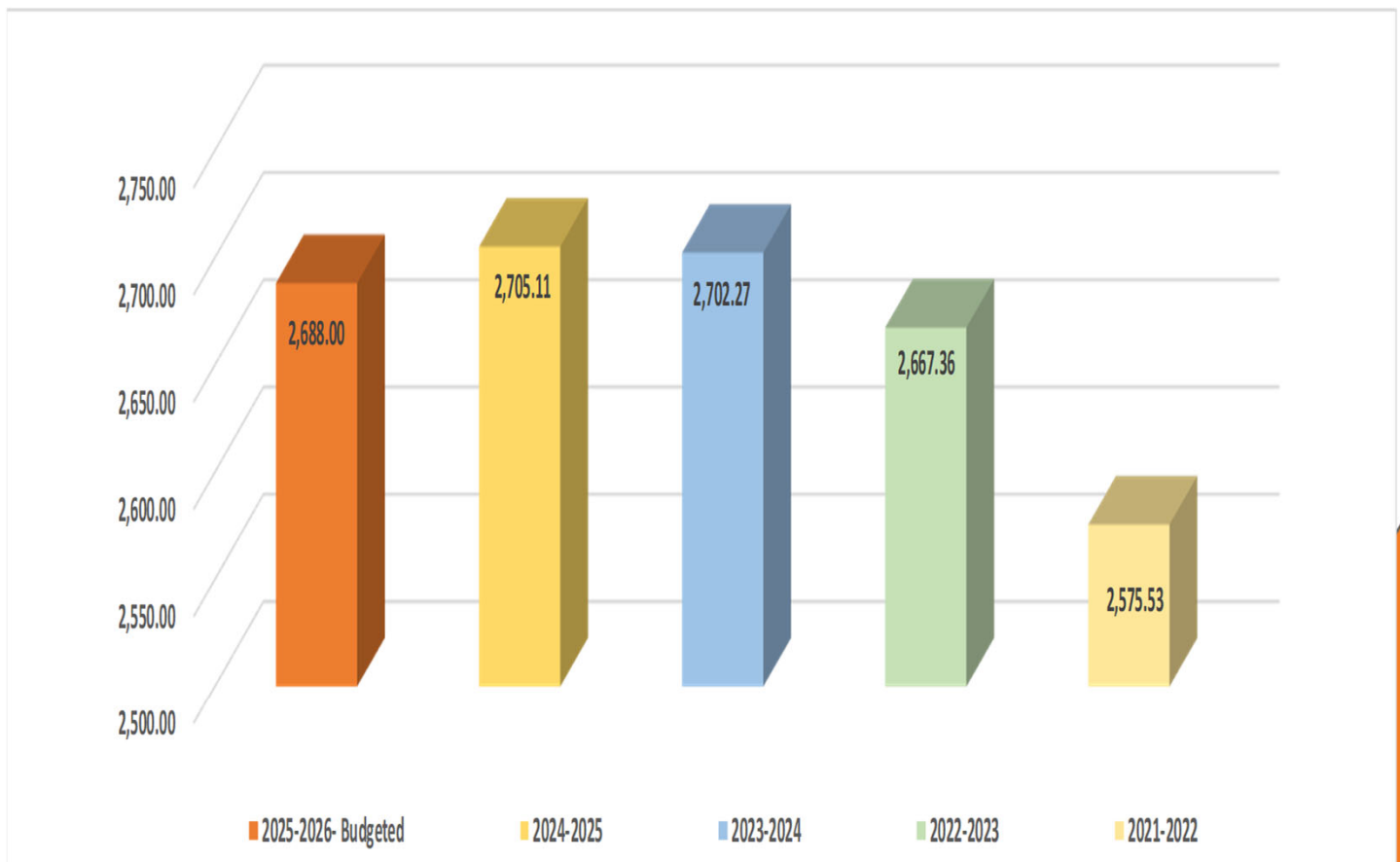
- Money collected from the state for depreciation will be used to purchase buses.

# 2025-2026 BUDGET FINANCIAL SUMMARY

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL	2025-2026	\$ 9,000,000	\$ 51,333,638	\$ 53,195,961	\$ (607,901)	\$ 6,529,776
	2024-2025	\$ 10,000,000	\$ 48,241,085	\$ 51,011,010	\$ (607,401)	\$ 6,622,674
CAPITAL PROJECTS	2025-2026	\$ 2,684,301	\$ 1,434,000	\$ 4,118,301	\$ -	\$ -
	2024-2025	\$ 1,881,591	\$ 1,699,000	\$ 3,580,591	\$ -	\$ -
DEBT SERVICE	2025-2026	\$ 1,627,232	\$ 2,287,696	\$ 2,262,201	\$ -	\$ 1,652,727
	2024-2025	\$ 1,501,513	\$ 2,342,461	\$ 2,244,826	\$ -	\$ 1,599,148
ASB	2025-2026	\$ 417,762	\$ 1,332,501	\$ 1,185,379	\$ -	\$ 564,884
	2024-2025	\$ 385,921	\$ 1,267,377	\$ 1,240,190	\$ -	\$ 413,108
TRANSPORTATION	2025-2026	\$ 953,356	\$ 373,261	\$ 1,326,617	\$ -	\$ -
VEHICLE	2024-2025	\$ 1,086,080	\$ 632,511	\$ 1,718,591	\$ -	\$ -

# ENROLLMENT SUMMARY

- **All of the enrollment numbers below include Running Start, Open Doors & ALE**
- In the 2022-2023 school year our enrollment ended with 2,667.36 students which is an increase of 91.83 students.
- In the 2023-2024 school year our enrollment ended with 2,701.13 which is an increase of 33.77 students.
- For the 2024-2025 school year our enrollment ended with 2,705.11 students which is an increase of 3.98 students.
- For the 2025-26 school year our budgeted enrollment is estimated at 2,688.00 which is lower than our projected enrollment of 2,738. (These numbers include Running Start, Open Doors & ALE) For our K-12 enrollment we budgeted a total of 2,575 students.



# LEVY SUMMARY

- In February of 2021 the voters approved a 4-year EPO Levy with the following collections.
  - 2022 Collections are \$1,855,000
  - 2023 Collections are \$2,004,000
  - 2024 Collections are \$2,113,500
  - 2025 Collections are \$2,230,000
- The EPO levy pays for General Fund enrichment expenses, such as Extra-Curricular, Staff Professional Development, College in The High School, Safety & Security, Unfunded MSOCS, Technology and any expenses beyond the state allocation.



## GENERAL FUND SUMMARY

		Actual 2023-2024	Budget 2024-25	Budget 2025-26
<b>BEG.</b>				
GL 810	Restricted for Other Items	268,477	311,126	352,056
GL 821	Restricted for Carryover	405,173	701,387	950,890
	Restricted for Carryover of Food Service			
GL 828	Revenue	158,842	159,689	159,691
GL 830	Restricted for Debt Service	106,964	107,401	107,901
GL 840	Nonspendable FB - Inventory/Prepaid	-	-	100,000
GL 870	Committed for Other Purposes			
GL 884	Assigned to Capital Projects			
GL 888	Assigned to Other Purposes		-	
GL 890	Unassigned Fund Balance	6,488,547	5,155,847	3,605,711
GL 891	Committed Minimum Fund Balance	2,914,120	3,564,550	3,723,751
<b>Beginning Fund Balance</b>		<b>10,342,123</b>	<b>10,000,000</b>	<b>9,000,000</b>
<b>ADD: Revenues</b>				
1000	Local Taxes	2,022,417	2,140,835	2,464,354
2000	Local Non-Tax	445,124	2,184,445	2,200,754
3000	State, General Purpose	29,772,300	30,330,285	31,925,878
4000	State, Special Purpose	9,793,099	9,618,968	10,687,659
5000	Federal, General Purpose			
6000	Federal, Special Purpose	4,081,754	3,944,761	4,037,493
8000	Revenues from Other Agencies	43,080	21,791	17,500
9000	Other Financing		-	-
<b>Total Revenues</b>		<b>46,157,774</b>	<b>48,241,085</b>	<b>51,333,638</b>
<b>TOTAL: Funds Available</b>		<b>56,499,897</b>	<b>58,241,085</b>	<b>60,333,638</b>
<b>LESS: Expenditures</b>				
00	Regular Instruction	22,807,269	24,122,685	25,167,841
10	Federal Special Purpose Funding	563,689	-	
20	Special Education Instruction	4,390,481	5,005,289	5,771,547
30	Vocational Instruction	2,849,185	3,018,436	3,039,627
50 & 60	Compensatory Education	3,534,464	4,173,342	4,178,070
70	Other Instructional Programs	85,964	2,125,382	2,132,761
80	Community Services	850,001	949,232	951,757
90	Support Services	10,995,300	11,616,644	11,954,358
<b>Total Expenditures</b>		<b>46,076,353</b>	<b>51,011,010</b>	<b>53,195,961</b>
OTHER FIN. USES TRANS. OUT (GL536)		(606,964)	(607,401)	(607,901)
<b>Ending Fund Balance</b>		<b>9,816,580</b>	<b>6,622,674</b>	<b>6,529,776</b>

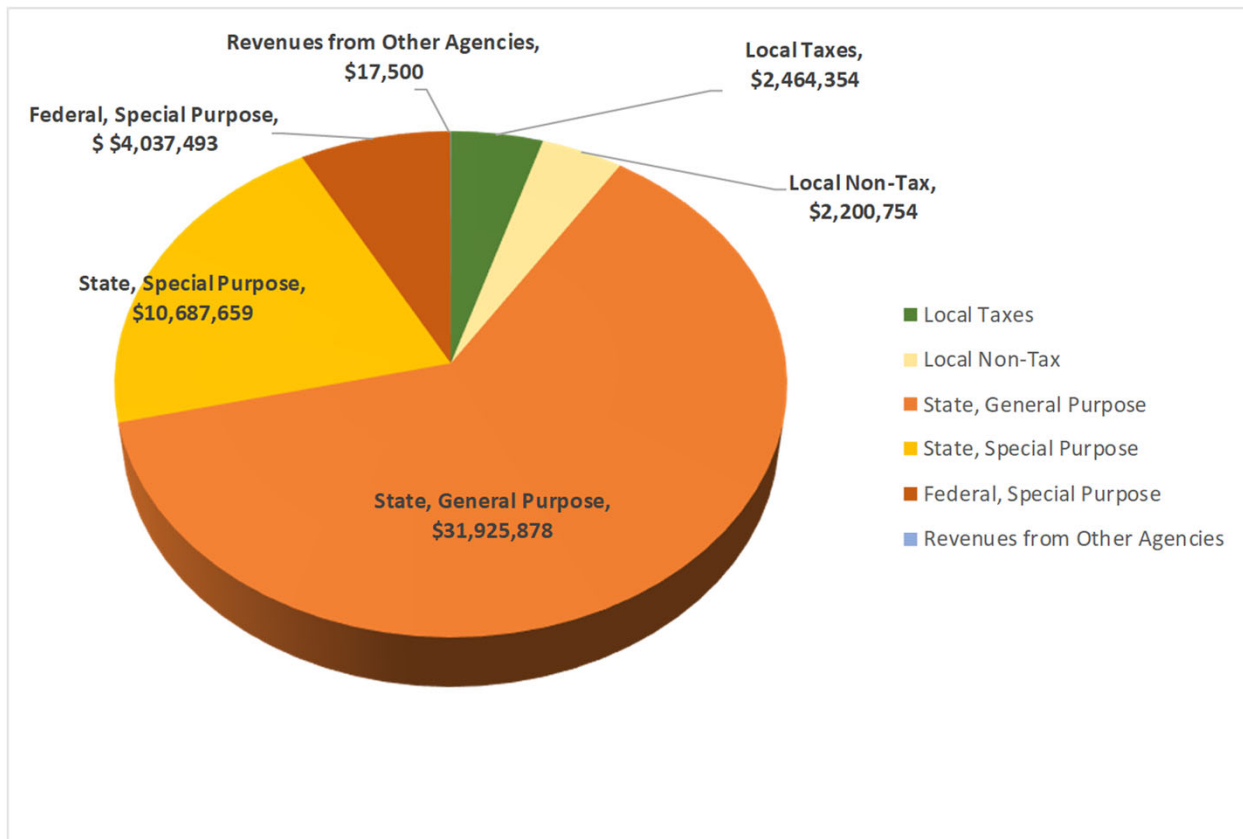


## GENERAL FUND REVENUES

	Actual 2023-24	Budget 2024-25	Budget 2025-26
1100 Local Property Tax	2,019,199	2,137,635	2,460,854
1300 Sale of Tax Title Property	-		
1400 Local in Lieu of Taxes	3,218	3,200	3,500
<b>Total Tax</b>	<b>2,022,417</b>	<b>2,140,835</b>	<b>2,464,354</b>
2100 Tuition and Fees	22,452	19,150	20,700
2131 Secondary Voc Education Tuition	382	4,200	4,200
2171 Traffic Safety Education Fees			
2200 Sales of Goods, Supp & Services, Unassigned	2,686	5,300	5,300
2231 Sec. Voc. Ed., Sale of Goods, Supp & Svcs			
2289 Community Services		547	547
2298 Food Services	9,776	23,008	12,773
2300 Investment Earnings	266,111	125,000	150,000
2400 Interfund Loan Interest Earnings			
2500 Gifts and Donations	136,182	1,140	1,134
2600 Fines and Damages	1,208	1,750	1,750
2700 Rentals and Leases	1,100	750	750
2800 Insurance Recoveries			
2900 Local Support Non-Tax	5,206	2,003,600	2,003,600
2910 E-Rate		-	-
2998 Local School Food Services - non NSLP		-	-
<b>Total Local Non-Tax</b>	<b>445,103</b>	<b>2,184,445</b>	<b>2,200,754</b>
3100 State Apportionment	26,051,177	26,521,535	27,625,084
3121 State Special Ed Apportionment	661,712	662,247	771,453
3300 Local Effort Assistance	3,059,411	3,146,503	3,529,341
<b>Total State, General Purpose</b>	<b>29,772,300</b>	<b>30,330,285</b>	<b>31,925,878</b>
4100 Special Purpose, Unassigned	53,025	53,025	53,025
4121 Special Education	3,832,295	3,779,433	4,582,495
4122 SPED Infants and Toddlers - State			
4155 Learning Assistance Program	1,904,435	2,041,561	2,068,511
4158 Special Pilot Programs	161,476	93,011	105,783
4165 Transitional Bilingual	689,216	740,096	838,859
4174 Highly Capable	83,629	84,939	88,464
4198 School Food Service	358,419	-	-
4199 Transportation	1,926,008	1,926,008	2,079,132
4300 Other State Agencies			
4388 Childcare - Other State Agencies (ECEAP)	784,598	900,895	871,390
4399 Transportation - Operations - Other State Age	-	-	-
<b>Total State, Special Purpose</b>	<b>9,793,101</b>	<b>9,618,968</b>	<b>10,687,659</b>
5200 General Purpose, Direct Federal Grants		-	-
<b>Total Federal, General Purpose</b>	<b>-</b>	<b>-</b>	<b>-</b>
6113 Federal Special Purpose - ESSER III	293,424	-	-
6114 Federal Special Purpose - ESSER III Learning Lo	365,327	-	-
6124 Federal Special Ed. Grants	613,541	651,237	658,674
6138 Federal Vocational Education	38,826	38,827	59,253
6151 ESEA Disadvantaged, Fed Title I	634,063	965,443	852,731
6152 Other Title, ESEA Federal	165,010	224,597	261,939
6153 ESEA Migrant - Federal	163,413	114,677	104,909
6164 Title III LEP and Immigrant	57,828	109,310	92,601
6188 Childcare			
6189 Other Community Services			
6198 School Food Service	1,631,598	1,725,023	1,881,436
6200 Direct Special Purpose Grants			
6219 Federal Special Purpose - Cares Act	5,500		
6319 Federal Special Purpose - Cares Act			
6998 USDA Commodities	113,224	115,647	125,950
<b>Total Federal, Special Purpose</b>	<b>4,081,754</b>	<b>3,944,761</b>	<b>4,037,493</b>
8100 Governmental Entities		17,291	7,500
8101 Governmental Entities - Enrichment	25,940		
8189 Community Services	17,140	4,500	10,000
8198 School Food Services - Private Schools		-	-
8500 Nonfederal, ESD	-	-	-
<b>Total Other Agencies</b>	<b>43,080</b>	<b>21,791</b>	<b>17,500</b>
9300 Sale of Equipment		-	-
9500 Long-Term Financing		-	-
<b>Total Other Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL - REVENUES</b>	<b>46,157,755</b>	<b>48,241,085</b>	<b>51,333,638</b>

# GENERAL FUND REVENUE – *Cont'd*

- \$ **42,613,537** State Resources represent 83.01% of all revenues. These revenues consist of state apportionment revenue based upon actual student enrollment for basic education as well as categorical programs.
- \$ **2,464,354** Local Tax (Voter Approved Levy Funds) represents 4.80% of all revenues. Voters approved levy collections in the amounts of \$2,230,000 for 2025 and \$2,713,253 for 2026. Since the district's fiscal year runs from September 1st to August 31st, portions of two calendar year collections are used for budgeting purposes.
- \$ **4,037,493** Federal revenues represent 7.87% of district revenues which include funding for specific grant programs.
- \$ **2,218,254** Local non-tax and other revenues account for the remainder of the budgeted revenues (4.32%). These revenues include tuition and/or fees, food lunch revenues, transportation reimbursements, interest earnings, and facilities use. This is also where the District budgeted \$2M in capacity for new programs.
- \$ **51,333,638** **TOTAL REVENUES**



## GENERAL FUND EXPENDITURES

DISTRIBUTION BY PROGRAM	Actual		Budget		Budget	
	2023-24	%	2024-25	%	2025-26	%
01 Basic Ed	22,557,494	48.90%	24,051,216	47.15%	24,900,271	46.81%
02 Alternative Learning Experience	19,622	0.04%	71,469	0.14%	267,570	0.50%
03 Basic Ed - Open Doors	230,153	0.50%	-	0.00%	-	0.00%
97 District-wide Support	7,240,943	15.70%	7,567,925	14.84%	7,696,225	14.47%
<b>Total CORE BEA</b>	<b>30,048,212</b>	<b>65.14%</b>	<b>31,690,610</b>	<b>62.13%</b>	<b>32,864,066</b>	<b>61.78%</b>
11 SLFRF		0.00%	-	0.00%	-	0.00%
12 ESSER II		0.00%	-	0.00%	-	0.00%
13 ESSER III		0.00%	-	0.00%	-	0.00%
14 ESSER III Learning Loss	244,765	0.53%	-	0.00%	-	0.00%
19 Cares Act	318,924	0.69%	-	0.00%	-	0.00%
21 Special Education	3,806,656	8.25%	4,377,889	8.58%	5,147,034	9.68%
23 Special Education - ARP, Idea Federal		0.00%	-	0.00%	-	0.00%
24 Special Education - Federal	583,825	1.27%	627,400	1.23%	624,513	1.17%
31 Vocational Education	2,369,574	5.14%	2,512,366	4.93%	2,485,413	4.67%
34 Middle School Vocational Education	442,182	0.96%	468,651	0.92%	498,035	0.94%
38 Federal Vocational Education	37,430	0.08%	37,419	0.07%	56,179	0.11%
51 Title I, Disadvantaged	603,352	1.31%	930,458	1.82%	808,505	1.52%
52 School Improvement	157,017	0.34%	216,458	0.42%	248,354	0.47%
53 ESEA Migrant - Federal	155,498	0.34%	110,521	0.22%	99,468	0.19%
55 Learning Assistance Program	1,811,549	3.93%	2,088,689	4.09%	2,124,338	3.99%
58 Special & Pilot Programs	163,500	0.35%	78,920	0.15%	101,649	0.19%
64 Title III, Limited English Proficiency	55,028	0.12%	105,349	0.21%	87,798	0.17%
65 Transitional Bilingual	588,520	1.28%	642,947	1.26%	707,958	1.33%
74 Highly Capable	71,411	0.15%	73,789	0.14%	74,659	0.14%
79 Other Instructional Programs	14,553	0.03%	2,051,593	4.02%	2,058,102	3.87%
88 Childcare - Other State Agency	833,692	1.81%	944,185	1.85%	941,210	1.77%
89 Other Community Services	16,309	0.04%	5,047	0.01%	10,547	0.02%
98 Food Services	1,844,218	4.00%	2,023,367	3.97%	2,179,001	4.10%
99 Transportation	1,959,380	4.25%	2,025,352	3.97%	2,079,132	3.91%
<b>Total CATEGORICAL</b>	<b>16,077,383</b>	<b>34.86%</b>	<b>19,320,400</b>	<b>37.87%</b>	<b>20,331,895</b>	<b>38.22%</b>
<b>GRAND TOTAL - EXPENDITURES</b>	<b>46,125,595</b>	<b>100.00%</b>	<b>51,011,010</b>	<b>100.00%</b>	<b>53,195,961</b>	<b>100.00%</b>

## GENERAL FUND EXP BY ACTIVITY

Actual				Budget		Budget	
2023-24				2024-25		2024-25	
ACTIVITY							
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<b>Teaching &amp; Support</b>							
22	Learning Resources	348,758	0.76%	421,879	0.83%	439,144	0.83%
24	Guidance - Counseling	1,103,785	2.40%	1,145,804	2.25%	1,448,309	2.72%
25	Pupil Management & Safety	558,882	1.21%	645,315	1.27%	652,162	1.23%
26	Health Service	1,424,919	3.09%	1,753,295	3.44%	1,755,132	3.30%
27	Teaching	24,605,356	53.40%	25,879,343	50.73%	27,553,356	51.80%
28	Extracurricular	1,411,688	3.06%	1,459,943	2.86%	1,497,373	2.81%
31	Instructional Professional Deve.	332,071	0.72%	555,962	1.09%	483,271	0.91%
32	Instructional Technology	642,376	1.39%	806,793	1.58%	708,362	1.33%
33	Curriculum	820,940	1.78%	619,175	1.21%	344,768	0.65%
34	Professional Learning - State	301,067	0.65%	294,285	0.58%	310,789	0.58%
35	Pupil Safety					119,374	0.22%
<b>Total Teaching &amp; Support</b>		<b>31,549,842</b>	<b>68.47%</b>	<b>33,581,794</b>	<b>65.83%</b>	<b>35,312,040</b>	<b>66.38%</b>
<b>Other Support</b>							
42	Food	202,958	0.44%	115,647	0.23%	125,950	0.24%
44	Nutrition Services - Operations	848,451	1.84%	1,053,798	2.07%	1,141,433	2.15%
49	Nutrition Services - Transfers		0.00%	-	0.00%	-	0.00%
52	Operating Buses	1,566,863	3.40%	1,592,625	3.12%	1,648,476	3.10%
53	Maintenance of School Buses	419,262	0.91%	410,816	0.81%	435,585	0.82%
56	Insurance	49,897	0.11%	65,375	0.13%	54,306	0.10%
59	Transportation - Transfers	(313,406)	-0.68%	(285,000)	-0.56%	(304,075)	-0.57%
62	Grounds Care - Maintenance	406,784	0.88%	310,941	0.61%	318,739	0.60%
63	Operation of Buildings	1,659,141	3.60%	1,671,790	3.28%	1,715,363	3.22%
64	Maintenance of Bldgs/Equipment	540,707	1.17%	512,306	1.00%	563,623	1.06%
65	Utilities	617,923	1.34%	577,200	1.13%	634,400	1.19%
67	Building Security	103,681	0.23%	108,531	0.21%	25,804	0.05%
68	Insurance	532,563	1.16%	692,000	1.36%	662,640	1.25%
72	Information Systems	1,282,550	2.78%	1,381,519	2.71%	1,397,490	2.63%
75	Motor Pool	(33,297)	-0.07%	96,964	0.19%	116,588	0.22%
83	Interest	964	0.00%	531	0.00%	95	0.00%
84	Principal	48,277	0.10%	41,932	0.08%	28,216	0.05%
85	Debt Expn		0.00%	-	0.00%	-	0.00%
91	Public Activities		0.00%	-	0.00%	-	0.00%
<b>Total Other Support</b>		<b>7,933,318</b>	<b>17.22%</b>	<b>8,346,975</b>	<b>16.36%</b>	<b>8,564,633</b>	<b>16.10%</b>
<b>School Building Administration</b>							
23	Principal's Office	2,373,340	5.15%	2,634,928	5.17%	2,698,971	5.07%
<b>Central Administration</b>							
11	Board of Directors	85,766	0.19%	56,750	0.11%	60,100	0.11%
12	Superintendent's Office	336,746	0.73%	335,848	0.66%	352,597	0.66%
13	Business Office	1,094,483	2.38%	1,272,798	2.50%	1,178,098	2.21%
14	Human Resources	374,143	0.81%	325,868	0.64%	333,402	0.63%
15	Public Relations		0.00%	-			0.00%
21	Supervision - Instruction	1,137,835	2.47%	3,154,239	6.18%	3,348,038	6.29%
41	Supervision - Food Svcs	808,402	1.75%	864,755	1.70%	911,618	1.71%
51	Supervision - Transport. & Maint.	223,291	0.48%	241,536	0.47%	244,840	0.46%
61	Supervision - Building	159,188	0.35%	195,520	0.38%	191,624	0.36%
<b>Total Central Administration</b>		<b>4,219,854</b>	<b>9.16%</b>	<b>6,447,314</b>	<b>12.64%</b>	<b>6,620,317</b>	<b>12.45%</b>
<b>GRAND TOTAL - EXP. BY ACTIVITY</b>							
		<b>46,076,354</b>	<b>100%</b>	<b>51,011,011</b>	<b>100%</b>	<b>53,195,961</b>	<b>100%</b>

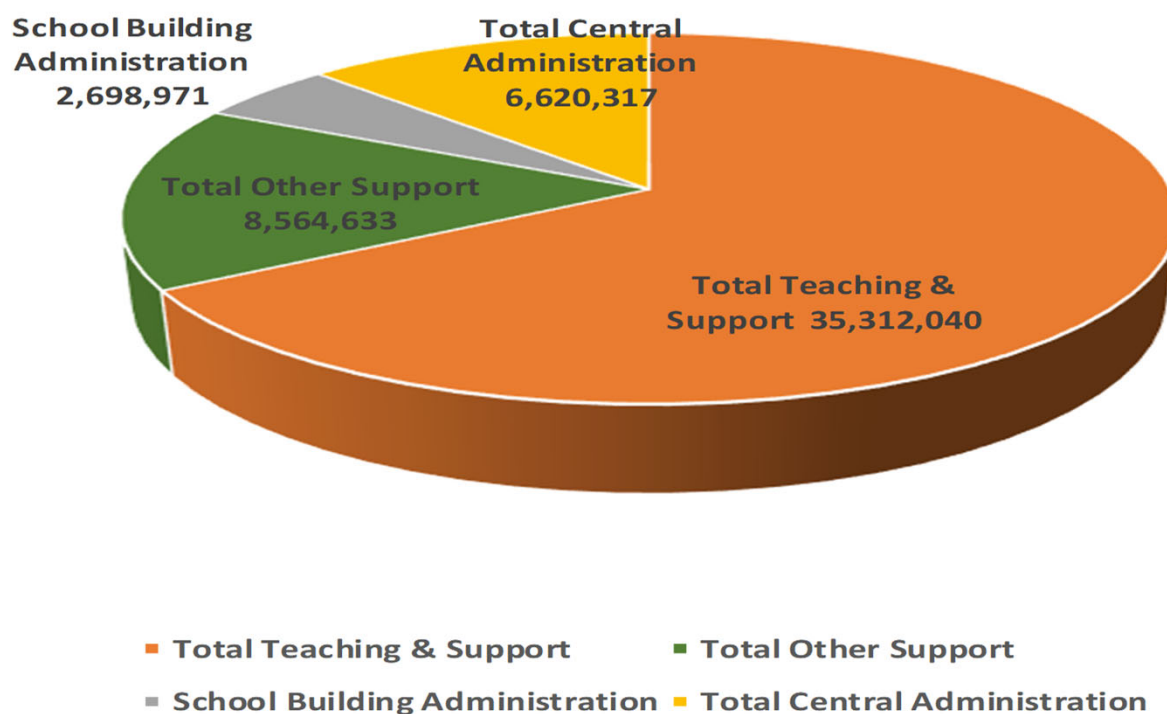
## WHERE DOES THE MONEY GO?

**Teaching and Teaching Support** - 66.38% 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 16.10% 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.

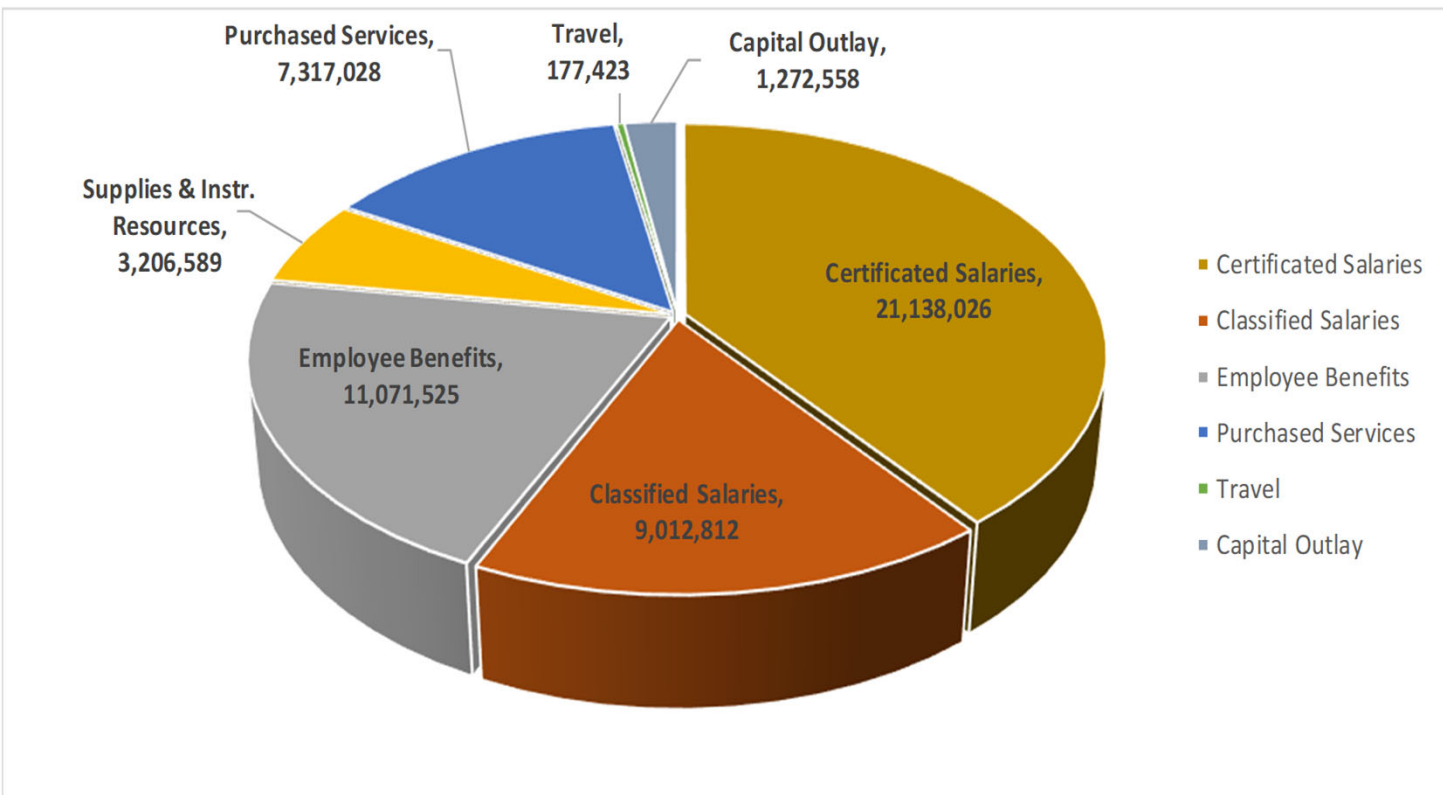
**School Building Administration** – This is 5.10% of the District budget and includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.

**Central Administration** – This 12.45% 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.



## GENERAL FUND BY OBJECT

OBJECT	Actual		Budget		Budget	
	2023-24	%	2024-25	%	2025-26	%
2 Certificated Salaries	19,082,262	41.41%	20,000,138	39.21%	21,138,026	39.74%
3 Classified Salaries	8,011,475	17.39%	8,617,803	16.89%	9,012,812	16.94%
4 Employee Benefits	9,795,153	21.26%	10,734,082	21.04%	11,071,525	20.81%
<b>Total Salaries &amp; Benefits</b>	<b>36,888,890</b>	<b>80.06%</b>	<b>39,352,023</b>	<b>77.14%</b>	<b>41,222,363</b>	<b>77.49%</b>
5 Supplies & Instr. Resources	3,221,709	6.99%	3,194,813	6.26%	3,206,589	6.03%
7 Purchased Services	4,733,874	10.27%	6,966,958	13.66%	7,317,028	13.75%
8 Travel	137,296	0.30%	211,267	0.41%	177,423	0.33%
9 Capital Outlay	1,094,585	2.38%	1,285,949	2.52%	1,272,558	2.39%
0 Debit Transfers	351,204	0.76%	320,000	0.63%	334,737	0.63%
1 Credit Transfers	(351,204)	-0.76%	(320,000)	-0.63%	(334,737)	-0.63%
<b>Total Operating Costs</b>	<b>9,187,464</b>	<b>19.94%</b>	<b>11,658,987</b>	<b>22.86%</b>	<b>11,973,598</b>	<b>22.51%</b>
<b>GRAND TOTAL - EXP. BY OBJECT</b>	<b>46,076,354</b>	<b>100%</b>	<b>51,011,010</b>	<b>100%</b>	<b>53,195,961</b>	<b>100%</b>





# **MATERIALS, SUPPLIES & OPERATING COSTS (MSOC) EXPENDITURES**

The State of Washington Supplemental Budget placed a new requirement on district reporting regarding the use of MSOC funds. This requirement states: 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 Ephrata School District these values are:**

- Amount of budgeted State MSOC funding: \$4,390,110.70. (includes CTE);
- Amount District proposes to spend for MSOC: \$8,015,943. (includes CTE);
- Difference between these amounts: (\$3,625,832.30);
- The amount the District anticipates spending on MSOC exceeds the amount of anticipated state funding.

# CAPITAL PROJECTS FUND SUMMARY

	Actual 2023-24	Budget 2024-25	Budget 2025-26
<b>Beginning Fund Balance</b>	8,835,697	1,881,591	2,684,301
<b>ADD: Revenues</b>			
1000 Local Taxes	771,918	784,000	784,000
2000 Local Non-Tax	341,011	150,000	150,000
3000 State, General Purpose		-	
4000 State, Special Purpose	1,459,151	265,000	
5000 Federal, General Purpose		-	
6000 Federal, Special Purpose	97,158	-	
7000 Revenus from Other Districts		-	
8000 Revenues from Other Agencies		-	
9000 Other Financing	500,000	500,000	500,000
<b>Total Revenues</b>	3,169,238	1,699,000	1,434,000
<b>TOTAL: Funds Available</b>	12,004,935	3,580,591	4,118,301
<b>LESS: Expenditures</b>			
10 Sites	67,688	-	2,223,728
20 Buildings	1,779,454	3,286,098	1,894,573
30 Equipment	730,598	294,493	
40 Energy	-	-	-
50 Sales & Lease Expenditures	-	-	-
60 Bond Issuance Expenditures	28,400	-	-
<b>Total Expenditures</b>	2,606,140	3,580,591	4,118,301
OTHER FIN. USES TRANS. OUT (GL536)	6,196,598		
<b>Ending Fund Balance</b>	3,202,197	-	-



# DEBIT SERVICE FUND SUMMARY

	Actual 2023-24	Budget 2024-25	Budget 2024-25
<b>Beginning Fund Balance</b>	1,359,542	1,501,513	1,627,232
<b>ADD: Revenues</b>			
1000 Local Taxes	2,326,090	2,227,560	2,154,795
2000 Local Non-Tax	32,616	7,500	25,000
3000 State, General Purpose		-	
4000 State, Special Purpose		-	
5000 Federal, General Purpose		-	
8000 Revenues from Other Agencies		-	
9000 Other Financing	106,964	107,401	107,901
<b>Total Revenues</b>	2,465,670	2,342,461	2,287,696
Operating Transfer from General Fund	-	-	-
<b>TOTAL: Funds Available</b>	3,825,212	3,843,974	3,914,928
<b>LESS: Expenditures</b>			
11 Matured Bonds	1,512,339	1,612,393	1,712,763
21 Interest on Bonds	814,950	622,433	539,438
61 Bond Transfer Fees		10,000	10,000
<b>Total Expenditures</b>	2,327,289	2,244,826	2,262,201
OTHER FIN. USES TRANS. OUT (GL536)			
<b>Ending Fund Balance</b>	1,497,923	1,599,148	1,652,727

# ASB FUND SUMMARY

	Actual 2023-24	Budget 2024-25	Budget 2024-25
<b><i>Beginning Fund Balance</i></b>	435,940	385,921	417,762
<b><i>ADD: Revenues</i></b>			
1000 General Student Body	117,995	319,000	401,600
2000 Athletics	200,049	429,350	381,700
3000 Classes	10,050	23,300	11,431
4000 Clubs	127,222	455,415	504,771
6000 Private Monies	13,505	40,312	32,999
<b><i>Total Revenues</i></b>	468,821	1,267,377	1,332,501
<b><i>TOTAL: Funds Available</i></b>	904,761	1,653,298	1,750,263
<b><i>LESS: Expenditures</i></b>			
1000 General Student Body	119,498	409,650	357,700
2000 Athletics	205,232	338,235	360,967
3000 Classes	6,430	20,000	8,600
4000 Clubs	132,987	444,105	429,412
6000 Private Monies	14,476	28,200	28,700
<b><i>Total Expenditures</i></b>	478,623	1,240,190	1,185,379
<b>Ending Fund Balance</b>	426,138	413,108	564,884

# TRANSPORTATION VEHICLE FUND SUMMARY

	Actual 2023-24	Budget 2024-25	Budget 2025-26
<b>Beginning Fund Balance</b>	621,932	1,086,080	953,356
<b>ADD: Revenues</b>			
1000 Local Taxes	289,695	123,000	
2000 Local Nontax	15,668	4,800	20,000
3000 State, General Purpose		-	
4000 State, Special Purpose	504,711	504,711	353,261
5000 Federal, General Purpose		-	
6000 Federal, Special Purpose		-	-
8000 Other Agencies & Associates	-	-	-
9000 Other Financing Sources	-	-	-
<b>Total Revenues</b>	810,074	632,511	373,261
<b>TOTAL: Funds Available</b>	1,432,006	1,718,591	1,326,617
<b>LESS: Expenditures</b>			
Act. 30 Equipment Purchase	351,375	1,718,591	1,326,617
<b>Total Expenditures</b>	351,375	1,718,591	1,326,617
<b>Ending Fund Balance</b>	1,080,631	-	-

**EPHRATA SCHOOL DISTRICT**

**GENERAL FUND - ENROLLMENT PROJECTIONS - F195F**

**ENROLLMENT AND STAFF COUNTS**

		(1) 2025-2026 Current	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
<b>A. FTE ENROLLMENT COUNTS</b>					
1	Kindergarten	165	168	171	174
2	Grade 1	192	196	200	204
3	Grade 2	165	168	171	174
4	Grade 3	192	196	200	204
5	Grade 4	190	194	198	202
6	Grade 5	210	214	218	222
7	Grade 6	210	214	218	222
8	Grade 7	201	205	209	213
9	Grade 8	210	214	218	222
10	Grade 9	230	235	240	245
11	Grade 10	210	214	218	222
12	Grade 11 (excluding Running Start)	235	240	245	250
13	Grade 12 (excluding Running Start)	165	168	171	174
<b>14 SUBTOTAL</b>		<b>2575</b>	<b>2626</b>	<b>2677</b>	<b>2728</b>
15	Running Start	57	57	58	57
16	Dropout Reengagement Enrollment	30	31	31	30
17	ALE Enrollment	26	27	28	29
<b>18 TOTAL K-12</b>		<b>2688</b>	<b>2741</b>	<b>2794</b>	<b>2844</b>
<b>B. STAFF COUNTS</b>					
1	General Fund FTE Certificated Employees	192.779	193.779	193.779	194.779
2	General Fund FTE Classified Employees	134.676	135.676	135.676	136.676

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

		(1) 2025-2026 Current	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
1000	Local Taxes	2,464,354	2,713,253	2,821,783	2,934,654
2000	Local Support Nontax	2,200,754	2,266,777	2,334,780	2,404,823
3000	State, General Purpose	31,925,878	32,883,654	33,870,164	34,886,269
4000	State, Special Purpose	10,687,659	11,008,289	11,338,538	11,678,694
5000	Federal, General Purpose	0	0	0	0
6000	Federal, Special Purpose	4,037,493	4,077,868	4,118,647	4,159,833
7000	Revenues from Other School Districts	0	0	0	0
8000	Revenues from Other Entities	17,500	18,025	18,566	19,123
9000	Other Financing Sources	0	0	0	0
<b>A.</b>	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>51,333,638</b>	<b>52,967,866</b>	<b>54,502,478</b>	<b>56,083,396</b>
<b>EXPENDITURES</b>					
00	Regular Instruction	25,167,841	25,419,519	25,927,909	26,446,467
10	Federal Stimulus	0	0	0	0
20	Special Education Instruction	5,771,547	5,779,262	5,837,055	5,953,796
30	Vocational Instruction	3,039,627	3,044,023	3,074,463	3,135,952
40	Skills Center Instruction	0	0	0	0
50 and 60	Compensatory Education	4,178,070	4,179,851	4,221,650	4,306,083
70	Other Instructional Programs	2,132,761	2,154,089	2,175,630	2,219,143
80	Community Services	951,757	961,275	970,888	990,306
90	Support Services	11,954,358	11,973,902	12,093,641	12,214,577
<b>B.</b>	<b>TOTAL EXPENDITURES</b>	<b>53,195,961</b>	<b>53,511,921</b>	<b>54,301,236</b>	<b>55,266,324</b>
<b>C.</b>	<b>OTHER FINANCING USES (G.L. 536) 1/</b>	<b>607,901</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b>C.</b>	<b>OTHER FINANCING USES (G.L. 535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E.</b>	<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES &amp; OTHER FINANCING USES (A-B-C-D)</b>	<b>(2,470,224)</b>	<b>(544,055)</b>	<b>201,242</b>	<b>317,072</b>
<b>BEGINNING FUND BALANCE</b>					
G.L.810	Restricted for Other Items	352,056	352,056	275,000	275,000
G.L.821	Restricted for Carryover of Revenues	950,890	950,890	645,000	645,000
G.L.828	Restricted for Carryover of Food Service	159,691	159,691	150,000	150,000
G.L.830	Restricted for Debt Service	107,901	107,901	0	0
G.L.840	Nonspendable Fund Bal: Inventory/Prepaid	100,000	100,000	100,000	100,000
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	3,605,711	1,135,487	1,069,887	1,215,876
G.L.891	Unassigned to Minimum Fund Bal Policy	3,723,751	3,723,751	3,745,834	3,801,087
<b>F.</b>	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>9,000,000</b>	<b>6,529,776</b>	<b>5,985,721</b>	<b>6,186,963</b>
<b>G.</b>	<b>G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>					
G.L.810	Restricted for Other Items	352,056	275,000	275,000	275,000
G.L.821	Restricted for Carryover of Revenues	950,890	645,000	645,000	645,000
G.L.828	Restricted for Carryover of Food Service	159,691	150,000	150,000	150,000
G.L.830	Restricted for Debt Service	107,901	0	0	0
G.L.840	Nonspendable Fund Bal: Inventory/Prepaid	100,000	100,000	100,000	100,000
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	1,135,487	1,069,887	1,215,876	1,465,392
G.L.891	Unassigned to Minimum Fund Bal Policy	3,723,751	3,745,834	3,801,087	3,868,643
		<b>6,529,776</b>	<b>5,985,721</b>	<b>6,186,963</b>	<b>6,504,035</b>
<b>H.</b>	<b>TOTAL ENDING FUND BALANCE (E+F, + or - G) /3</b>	<b>6,529,776</b>	<b>5,985,721</b>	<b>6,186,963</b>	<b>6,504,035</b>
* Line H must be equal to or greater than all restricted fund balances.					
		<b>6,529,776</b>	<b>5,985,721</b>	<b>6,186,963</b>	<b>6,504,035</b>

		(1) 2025-2026 Current	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
<b>A.</b>	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>9,000,000</b>	<b>6,529,776</b>	<b>5,985,721</b>	<b>6,186,963</b>
<b>B.</b>	<b>TOTAL REVENUES</b>	<b>51,333,638</b>	<b>52,967,866</b>	<b>54,502,478</b>	<b>56,083,396</b>
<b>C.</b>	<b>LESS TOTAL EXPENDITURES</b>	<b>(53,195,961)</b>	<b>(53,511,921)</b>	<b>(54,301,236)</b>	<b>(55,266,324)</b>
<b>D.</b>	<b>LESS TRANSFERS (ENERGY GRANT)</b>	<b>(607,901)</b>	<b>0</b>	<b>0</b>	<b>(500,000)</b>
<b>F.</b>	<b>TOTAL PROJECTED ENDING FUND</b>	<b>6,529,776</b>	<b>5,985,721</b>	<b>6,186,963</b>	<b>6,504,035</b>
<b>E.</b>	<b>EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES (B-C-D=E)</b>	<b>(2,470,224)</b>	<b>(544,055)</b>	<b>201,242</b>	<b>317,072</b>

**EPHRATA SCHOOL DISTRICT  
F195F  
CAPITAL PROJECTS FUND**

**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

		(1) 2025-2026 Current	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
1000	Local Taxes	784,000	0		0
2000	Local Support Nontax	150,000	5,000	5,000	5,000
3000	State, General Purpose	0			
4000	State, Special Purpose	0	0		
5000	Federal, General Purpose	0			
6000	Federal, Special Purpose	0			
7000	Revenues from Other School Districts	0			
8000	Revenues from Other Entities	0			
9000	Other Financing Sources	500,000			500,000
<b>A.</b>	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,434,000</b>	<b>5,000</b>	<b>5,000</b>	<b>505,000</b>
<b>EXPENDITURES</b>					
10	Sites	2,223,728			
20	Buildings	1,894,573	5,000	5,000	505,000
30	Equipment	0			
40	Energy	0			
50	Sales and Lease Expenditures	0			
60	Bond Issuance Expenditures	0			
90	Debt Expenditures	0			
<b>B.</b>	<b>TOTAL EXPENDITURES</b>	<b>4,118,301</b>	<b>5,000</b>	<b>5,000</b>	<b>505,000</b>
<b>OTHER FINANCING USES—TRANSFERS OUT</b>					
<b>C.</b>	<b>(G.L.536) 1/</b>	0	0	0	0
<b>D.</b>	<b>OTHER FINANCING USES (G.L.535) 2/</b>	0	0	0	0
<b>E.</b>	<b>EXCESS of REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>(2,684,301)</b>	0	0	0

		(1) 2025-2026 Current	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
<b>BEGINNING FUND BALANCE</b>					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Restricted from Levy Proceeds	1,259,728	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.870	Committed to Other Items	0	0	0	0
G.L.889	Assigned to Fund Purposes	1,424,573	0	0	0
G.L.890	Unassigned Fund Balance		0	0	0
<b>F.</b>	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>2,684,301</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.870	Committed to Other Items	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
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EPHRATA SCHOOL DISTRICT**  
**F195F**  
**DEBT SERVICE FUND**

**SUMMARY OF DEBT SERVICE FUND BUDGET - F195F**

	(1) 2025-2026 Current	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1000 Local Taxes	2,154,795	2,336,280	2,336,280	2,336,280
2000 Local Support Nontax	25,000	5,000	5,000	5,000
3000 State, General Purpose	0			
5000 Federal, General Purpose	0			
9000 Other Financing Sources	107,901	107,901	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,287,696</b>	<b>2,449,181</b>	<b>2,341,280</b>	<b>2,341,280</b>
<b>EXPENDITURES</b>				
Matured Bond Expenditures	1,712,763	1,712,763	1,715,000	1,825,000
Interest on Bonds	539,438	539,438	451,175	362,675
Interfund Loan Interest	0			
Bond Transfer Fees	10,000	10,000	10,000	10,000
<b>B. TOTAL EXPENDITURES</b>	<b>2,262,201</b>	<b>2,262,201</b>	<b>2,176,175</b>	<b>2,197,675</b>
<b>C. OTHER FINANCING USES—TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING USES SOURCES OVER/(UNDER) EXPENDITURES (A - B - C - D)</b>	<b>25,495</b>	<b>186,980</b>	<b>165,105</b>	<b>143,605</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,627,232	1,652,727	1,839,707	2,004,812
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,627,232</b>	<b>1,652,727</b>	<b>1,839,707</b>	<b>2,004,812</b>
<b>G. (+or-)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,652,728	1,839,708	2,004,813	2,148,418
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
	<b>1,652,728</b>	<b>1,839,708</b>	<b>2,004,813</b>	<b>2,148,418</b>

**EPHRATA SCHOOL DISTRICT**  
**F195F**  
**ASSOCIATED STUDENT BODY FUND**

**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET - F195F**

	(1) 2025-2026 Current	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
<b>REVENUES</b>				
100 General Student Body	401,600	320,500	301,900	301,900
200 Athletics	381,700	430,000	419,950	419,950
300 Classes	11,431	23,500	14,450	14,450
400 Clubs	504,771	455,000	420,200	420,200
600 Private Moneys	32,999	41,000	23,012	23,012
<b>A. TOTAL REVENUES</b>	<b>1,332,501</b>	<b>1,270,000</b>	<b>1,179,512</b>	<b>1,179,512</b>
<b>EXPENDITURES</b>				
100 General Student Body	357,700	325,000	300,000	300,000
200 Athletics	360,967	420,000	410,000	415,000
300 Classes	8,600	21,500	14,400	13,300
400 Clubs	429,412	444,000	420,200	415,000
600 Private Moneys	28,700	41,000	23,012	23,012
<b>B. TOTAL EXPENDITURES</b>	<b>1,185,379</b>	<b>1,251,500</b>	<b>1,167,612</b>	<b>1,166,312</b>
<b>C. EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES (A-B)</b>	<b>147,122</b>	<b>18,500</b>	<b>11,900</b>	<b>13,200</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	417,762	564,884	583,384	595,284
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>417,762</b>	<b>564,884</b>	<b>583,384</b>	<b>595,284</b>
<b>G.L.898 PRIOR YEAR CORRECTIONS OR</b>				
<b>E. RESTATEMENTS (+ or -)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted Fund Purposes	564,884	583,384	595,284	608,484
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
	564,884	583,384	595,284	608,484
<b>F. TOTAL ENDING FUND BALANCE (C+D)</b>	<b>564,884</b>	<b>583,384</b>	<b>595,284</b>	<b>608,484</b>



**EPHRATA SCHOOL DISTRICT  
F195F  
TRANSPORTATION VEHICLE FUND**

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET - F195F**

	(1) 2025-2026 Current	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property				
1400 Local in Lieu of Taxes				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, & Services, Unassigned				
2300 Investment Earnings	20,000	4,800	4,800	4,800
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose—Unassigned				
4300 Other State Agencies—Unassigned				
4499 Transportation Reimbursement—Depreciation	353,261	350,000	350,000	350,000
8100 Governmental Entities				
8500 Nonfederal, ESD				
9100 Sale of Bonds				
9300 Sale of Equipment				
9400 Compensated Loss of Fixed Assets				
9500 Long-Term Financing				
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>373,261</b>	<b>354,800</b>	<b>354,800</b>	<b>354,800</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>373,261</b>	<b>354,800</b>	<b>354,800</b>	<b>354,800</b>
<b>EXPENDITURES</b>				
33 Transportation Equipment Purchases	1,326,617	354,800	354,800	354,800
34 Transportation Equipment Major Repair				
61 61 Bond/Levy Issuance and/or Election				
92 92 Interest				
91 91 Principal				
93 93 Arbitrage Rebate				
<b>D. TOTAL EXPENDITURES</b>	<b>1,326,617</b>	<b>354,800</b>	<b>354,800</b>	<b>354,800</b>
<b>E. OTHER FINANCING USES—TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. SOURCES OVER/(UNDER) EXPENDITURES AND OTHER FINANCING USES (C - D - E - F)</b>	<b>(953,356)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	953,356			
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>953,356</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance	0	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, + or - I)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>