

Mount Baker School District No.507

F-195F

ENROLLMENT AND STAFF COUNTS

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten	110.00	110.00	110.00	110.00
2. Grade 1	142.00	116.43	115.38	115.38
3. Grade 2	113.00	141.20	115.78	114.73
4. Grade 3	129.00	117.93	142.33	116.70
5. Grade 4	161.00	130.54	119.34	144.02
6. Grade 5	145.00	162.91	129.67	118.55
7. Grade 6	154.00	151.20	166.43	132.47
8. Grade 7	131.00	155.05	150.27	165.41
9. Grade 8	167.00	132.66	155.83	151.03
10. Grade 9	137.00	165.26	130.50	153.28
11. Grade 10	137.00	130.47	155.11	122.49
12. Grade 11 (excluding Running Start)	66.00	100.05	95.28	113.28
13. Grade 12 (excluding Running Start)	89.00	58.85	89.20	84.96
14. SUBTOTAL	1,681.00	1,672.55	1,675.12	1,642.30
15. Running Start	50.00	50.00	50.00	50.00
16. Dropout Reengagement Enrollment	20.00	20.00	20.00	20.00
17. ALE Enrollment	17.00	17.00	17.00	17.00
18. TOTAL K-12	1,768.00	1,759.55	1,762.12	1,729.30
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees	141.800	141.000	141.000	141.000
2. General Fund FTE Classified Employees	97.274	95.000	95.000	95.000

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SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,986,349	2,604,357	2,656,449	2,709,583
2000 Local Nontax Support	321,809	321,809	321,809	321,809
3000 State, General Purpose	16,055,156	16,100,390	16,124,341	15,796,195
4000 State, Special Purpose	5,243,945	5,200,000	5,200,000	5,200,000
5000 Federal, General Purpose	125,000	125,000	125,000	125,000
6000 Federal, Special Purpose	1,745,302	1,745,302	1,745,302	1,745,302
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	832,500	832,500	832,500	832,500
9000 Other Financing Sources	300,000	300,000	300,000	300,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	28,610,061	27,229,358	27,305,401	27,030,389
EXPENDITURES				
00 Regular Instruction	14,847,693	15,220,245	15,406,188	15,593,957
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	3,910,615	4,008,739	4,057,713	4,107,168
30 Vocational Education Instruction	941,930	965,565	977,361	989,273
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	1,721,798	1,765,001	1,786,563	1,808,338
70 Other Instructional Programs	950,612	974,464	986,369	998,391
80 Community Services	55,545	56,939	57,634	58,337
90 Support Services	5,626,358	5,818,259	5,889,339	5,961,118
B. TOTAL EXPENDITURES	28,054,551	28,809,212	29,161,167	29,516,582
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)	555,510	-1,579,854	-1,855,766	-2,486,193
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	75,000	75,000	75,000	75,000
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.825 Restricted for Skill Center	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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	75,000	75,000	75,000	75,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	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	214,206	920,051	0	0
G.L.890 Unassigned Fund Balance	200,000	0	-659,801	-2,515,567
G.L.891 Unassigned to Minimum Fund Balance Policy	1,750,000	1,750,000	1,750,000	1,750,000
F. TOTAL BEGINNING FUND BALANCE	2,314,206	2,820,051	1,240,199	-615,567
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	75,000	75,000	75,000
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.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	75,000	75,000	75,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	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	2,869,716	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	0	1,750,000	1,750,000	1,750,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,869,716	1,240,197	-615,567	-3,101,760

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

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES				
100 General Student Body	155,413	155,413	155,413	155,413
200 Athletics	178,191	178,191	178,191	178,191
300 Classes	20,260	20,260	20,260	20,260
400 Clubs	210,600	210,600	210,600	210,600
600 Private Moneys	9,075	9,075	9,075	9,075
A. TOTAL REVENUES	573,539	573,539	573,539	573,539
EXPENDITURES				
100 General Student Body	145,413	145,413	145,413	145,413
200 Athletics	200,112	200,112	200,112	200,112
300 Classes	7,865	7,865	7,865	7,865
400 Clubs	206,932	206,932	206,932	206,932
600 Private Moneys	9,075	9,075	9,075	9,075
B. TOTAL EXPENDITURES	569,397	569,397	569,397	569,397
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	4,142	4,142	4,142	4,142
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
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	100,000	104,142	108,284	112,426
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	100,000	104,142	108,284	112,426
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	104,142	0	0	0
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

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.889 Assigned to Fund Purposes	0	108,284	112,426	116,568
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D)	104,142	108,284	112,426	116,568

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	25,000	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	835,000	1,670,000	28,500	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	860,000	1,670,000	28,500	0
EXPENDITURES				
Matured Bond Expenditures	1,135,000	1,670,000	28,500	0
Interest on Bonds	61,118	31,769	353	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	25,000	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	1,221,118	1,701,769	28,853	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 SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-361,118	-31,769	-353	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,642,913	1,281,795	1,250,026	1,249,673
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	1,642,913	1,281,795	1,250,026	1,249,673
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,281,795	1,250,026	1,249,673	1,249,673
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 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
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,281,795	1,250,026	1,249,673	1,249,673

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,486,562	1,695,000	1,695,000	1,695,000
2000 Local Nontax Support	303,000	2,500	2,500	2,500
3000 State, General Purpose	100,000	75,000	75,000	75,000
4000 State, Special Purpose	0	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	350,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,889,562	1,772,500	2,122,500	1,772,500
EXPENDITURES				
10 Sites	0	35,000	97,500	68,750
20 Buildings	674,771	630,000	1,880,000	1,155,000
30 Equipment	1,195,411	70,000	70,000	220,000
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	1,870,182	735,000	2,047,500	1,443,750
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,135,000	1,970,000	328,500	300,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,115,620	-932,500	-253,500	28,750
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
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.861 Restricted from Bond Proceeds	2,500,000	0	0	0
G.L.862 Committed from Levy Proceeds	87,698	1,472,078	539,578	286,078
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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,587,698	1,472,078	539,578	286,078
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	539,578	286,078	314,828
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	1,472,078	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,472,078	539,578	286,078	314,828

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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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

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 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	1,000	1,000	1,000	1,000
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	25,000	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	193,422	195,000	195,000	195,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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	219,422	196,000	196,000	196,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	240,000	196,000	196,000	196,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	25,000	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	265,000	196,000	196,000	196,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-45,578	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	137,269	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.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	91,691	91,691	91,691
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	137,269	91,691	91,691	91,691
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	91,691	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	91,691	91,691	91,691
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I)	91,691	91,691	91,691	91,691

1/ Includes interest portion of purchase contracts.

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