



ENTIAT SCHOOL DISTRICT

BUDGET PRESENTATION

FY2023-2024

ENTIAT SCHOOL DISTRICT

- This Budget Summary provides information on the 2023-2024 Budget for Entiat School District. More detailed budget information is available in the formal budget, which is available on the OSPI website. (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 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 generally financed by state reimbursement to school districts for depreciation of approved pupil transportation equipment.

ENTIAT SCHOOL DISTRICT

- **GENERAL FUND**

- **Enrollment:**

- The projected enrollment for 2023-24 is 348 FTE
- The 2022-23 end of year count was 340.21
- Enrollment projections are based on district-wide analysis by grade level.
- The District has chosen to budget for 334 FTE for the 23-24 School year.

- **Revenues:**

- Levy collection in 2023 & 2024 are budgeted at \$500,609.
- ESSER III
- Increased state funding for IPD of 3.7%
- Includes \$350,000 for budget capacity

- **Expenditures:**

- Increased payroll rates to reflect State IPD of 3.7% + .5% certificated increase and 3.7% +1.0% classified increase; District Office/Admin salary increases
- Increased expenditures due to ESSER III
- Includes \$350,000 for budget capacity

- **CAPTIAL PROJECTS FUND**

- Capacity for building improvement projects if needed
- Not anticipating any state or federal grant revenue this year

- **DEBT SERVICE FUND**

- Voted and non-voted debt is paid from the Debt Service Fund.
- BOND 2013 & 2020 Principle and Interest payments

- **ASSOCIATED STUDENT BODY FUND**

- Estimated revenue for donations, fundraisers and sales

- **TRANSPORTATION VEHICLE FUND**

- Money collected is used to purchase buses or for major repairs
- Includes bus purchase in September 2023

ENTIAT SCHOOL DISTRICT

- **FINANCIAL SUMMARY**
- **SUMMARY OF BUDGETS**

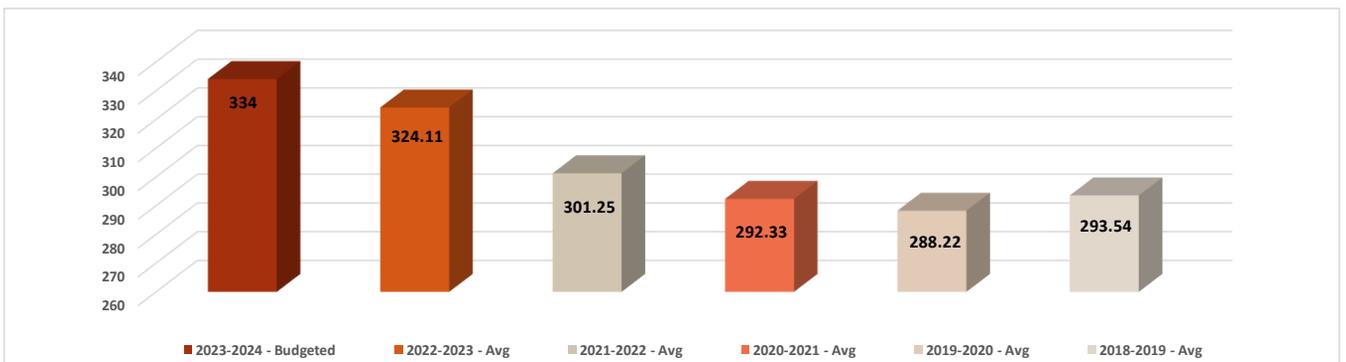
FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL	2023-24	\$ 1,900,000	\$ 7,420,031	\$ 7,947,156	\$ (10,000)	\$ 1,362,875
	2022-23	\$ 1,700,000	\$ 6,849,634	\$ 7,384,536	\$ -	\$ 1,165,098
CAPITAL PROJECTS	2023-24	\$ 333,105	\$ 15,000	\$ 348,105	\$ -	\$ -
	2022-23	\$ 475,000	\$ 750	\$ 440,000	\$ -	\$ 35,750
DEBT SERVICE	2023-24	\$ 391,602	\$ 861,754	\$ 841,250	\$ -	\$ 412,106
	2022-23	\$ 393,500	\$ 826,565	\$ 834,125	\$ -	\$ 385,940
ASB	2023-24	\$ 34,768	\$ 57,300	\$ 57,050	\$ -	\$ 35,018
	2022-23	\$ 36,975	\$ 51,300	\$ 43,800	\$ -	\$ 44,475
TRANSPORTATION	2023-24	\$ 165,749	\$ 93,859	\$ 180,000	\$ -	\$ 79,608
	2022-23	\$ 92,558	\$ 38,741	\$ -	\$ -	\$ 131,299

ENTIAT SCHOOL DISTRICT

ENROLLMENT SUMMARY

- 2023-2024 enrollment in the graph is K-12 budgeted enrollment.
- The District budgets enrollment conservatively and expects to end 23-24 with enrollment higher than budgeted.
- Average FTE as of the June 2023 count was 324.11
- Actual FTE as of the June 2023 count was 340.21

The District is paid per budgeted FTE September to December and actual average FTE January through August.



ENTIAT SCHOOL DISTRICT

GENERAL FUND SUMMARY

		Actual 2021-22	Budget 2022-23	Budget 2023-24
BEG.				
GL 810	Restricted for Other Items	-	-	-
GL 821	Restricted for Carryover	35,711	-	30,102
GL 840	Nonspendable FB - Inventory/Prepaid	-	-	-
GL 870	Committed for Other Purposes	-	-	-
GL 884	Assigned to Capital Projects	650,000	250,000	250,000
GL 888	Assigned to Other Purposes	80,000	80,000	80,000
GL 890	Unassigned Fund Balance	449,939	594,871	745,182
GL 891	Committed Minimum Fund Balance	636,693	775,129	794,716
Beginning Fund Balance		1,852,343	1,700,000	1,900,000
ADD: Revenues				
1000	Local Taxes	492,482	492,361	500,609
2000	Local Non-Tax	52,093	359,850	421,950
3000	State, General Purpose	3,671,531	3,949,079	4,216,214
4000	State, Special Purpose	931,105	978,656	1,154,684
5000	Federal, General Purpose	13,492	10,000	14,000
6000	Federal, Special Purpose	1,129,516	1,054,188	1,100,843
7000	Rev. From Other School Districts	-	-	-
8000	Revenues from Other Agencies	116,742	5,000	11,731
9000	Other Financing	-	500	-
Total Revenues		6,406,961	6,849,634	7,420,031
TOTAL: Funds Available		8,259,304	8,549,634	9,320,031
LESS: Expenditures				
00	Regular Instruction	3,235,290	3,617,043	3,934,436
10	Federal Special Purpose Funding	465,967	478,909	511,472
20	Special Educaton Instruction	473,318	437,018	488,008
30	Vocatoinal Instruction	4,017	6,408	4,866
50 & 60	Compensatory Education	555,367	497,514	589,415
70	Other Instructional Programs	6,470	357,743	358,406
80	Community Services	-	-	-
90	Support Services	1,802,914	1,989,901	2,060,553
Total Expenditures		6,543,343	7,384,536	7,947,156
OTHER FIN. USES TRANS. OUT (GL536)		-	-	(10,000)
Excess of Revenues/Other Fin Sources		-	-	-
Ending Fund Balance		1,715,961	1,165,098	1,362,875

ENTIAT SCHOOL DISTRICT

GENERAL FUND REVENUES

	Actual 2021-22	Budget 2022-23	Budget 2023-24
1100 Local Property Tax	490,137	489,388	498,338
1400 Local in Lieu of Taxes	1,939	1,900	1,900
1500 Timber Excise Tax	406	1,072	371
1900 Other Local Taxes	-	-	-
Total Tax	492,482	492,360	500,609
2100 Tuition and Fees, Unassigned	-	-	1,350
2200 Sales of Goods, Supplies, and Services, Unassig	-	-	500
2289 Community Services	-	-	-
2298 Food Services	2,134	1,500	2,000
2300 Investment Earnings	8,734	3,000	65,000
2500 Gifts and Donations	910	100	2,850
2600 Fines and Damages	856	250	250
2800 Insurance Recoveries	3,871	-	-
2900 Local Support Non-Tax	-	350,000	350,000
2910 E-Rate	35,588	5,000	-
Total Local Non-Tax	52,093	359,850	421,950
3100 State Apportionment	3,631,138	3,913,649	4,178,167
3121 State Special Ed Apportionment	40,393	35,430	38,047
3300 Local Effort Assistance	-	-	-
3600 State Forests	-	-	-
Total State, General Purpose	3,671,531	3,949,079	4,216,214
4100 Special Purpose, Unassigned	4,304	-	-
4121 Special Education	345,101	332,247	375,449
4122 SPED Infants and Toddlers - State	-	-	-
4155 Learning Assistance Program	217,297	234,799	269,268
4156 State Institutions - Delinquent	-	-	-
4158 Special Pilot Programs	8,204	11,767	14,916
4165 Transitional Bilingual	81,163	87,405	140,146
4174 Highly Capable	7,964	9,529	10,427
4198 School Food Service	4,561	27,909	38,549
4199 Transportation	262,511	275,000	305,929
Total State, Special Purpose	931,105	978,656	1,154,684
5300 Impact Aid, Maintenance and Operation	-	-	-
5329 Impact Aid, Special Education Funding	-	-	-
5500 Federal Forests	13,492	10,000	14,000
Total Federal, General Purpose	13,492	10,000	14,000
6112 Federal Special Purpose - ESSER II	347,174	-	-
6113 Federal Special Purpose - ESSER III	94,524	607,078	617,389
6114 Federal Special Purpose - ESSER III Learning Lo	120,512	-	-
6119 Federal Special Purpose - Cares Act - Other	-	-	-
6124 Special Education--Supplemental	88,107	75,398	81,262
6151 ESEA Disadvantaged, Fed Title I	183,095	159,144	131,003
6152 Other Title, ESEA Federal	38,652	23,772	43,047
6153 ESEA Migrant - Federal	-	-	-
6164 Limited English Proficiency	-	-	-
6198 School Food Service	212,804	155,490	210,072
6252 School Improve, Fed Other Title - ESEA	26,578	15,236	-
6276 Targeted Assistance ESSER I	-	-	-
6998 USDA Commodities	18,070	18,070	18,070
Total Federal, Special Purpose	1,129,516	1,054,188	1,100,843
7100 Program Participation, Unassigned	-	-	-
7301 Nonhigh Participation	-	-	-
Total Revenue From Other School Districts	-	-	-
8100 Government Entities	101,000	-	-
8500 Nonfederal, ESD	15,742	5,000	11,731
8521 Educational Serv Dist-Special Education	-	-	-
Total Other Agencies	116,742	5,000	11,731
9300 Sale of Equipment	-	500	-
9901 Transfers	-	-	-
Total Other Agencies	-	500	-
GRAND TOTAL - REVENUES	6,406,961	6,849,634	7,420,031

ENTIAT SCHOOL DISTRICT

\$ 5,370,898

State Resources represent 72.38% of all revenues. These revenues consist of state apportionment revenue based upon actual student enrollment for basic education as well as categorical programs.

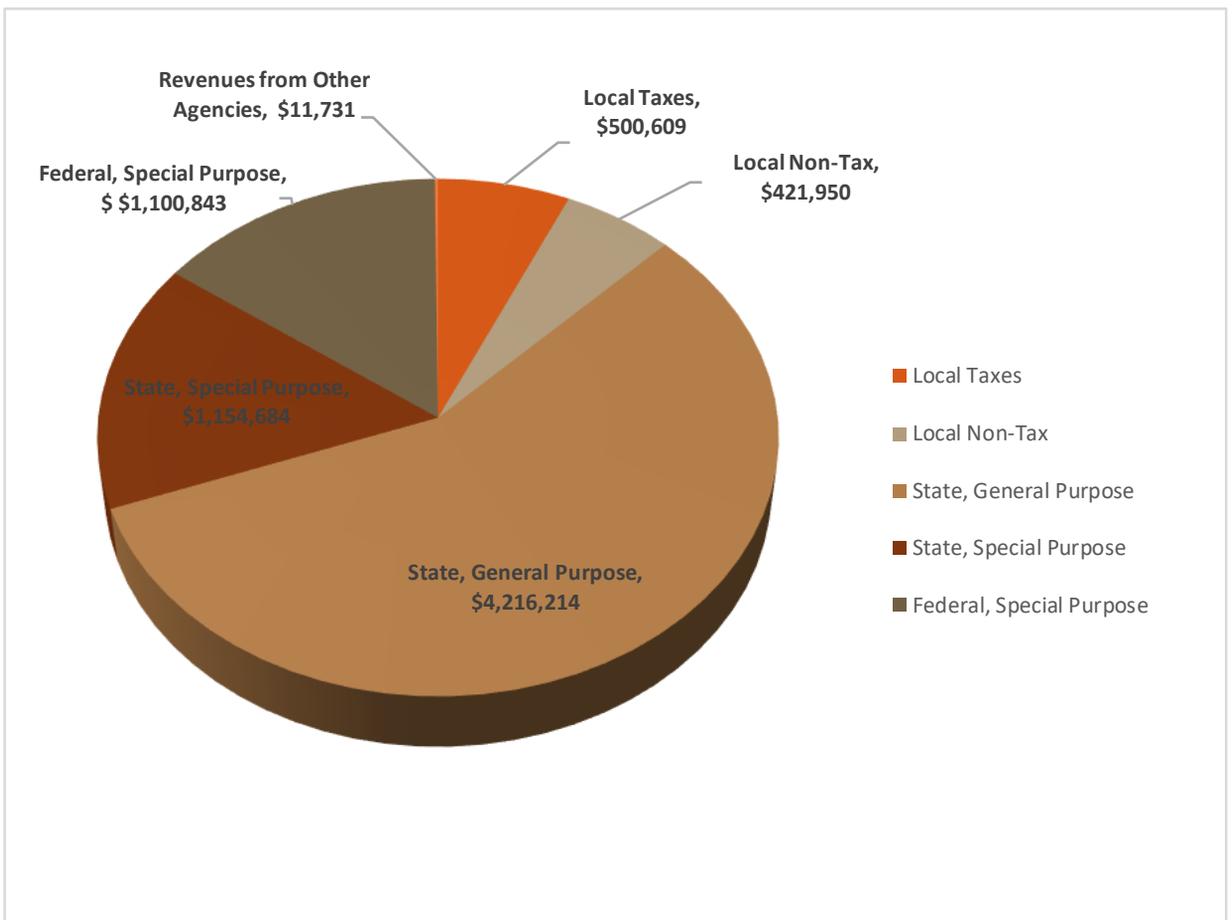
\$ 922,559

Local Tax (Voter Approved Levy Funds) represents 6.75% of all revenues. Voters approved levy collections in the amounts of \$500,000 for 2023 and 515,000 for 2024. Since the district's fiscal year runs from September 1st to August 31st, portions of two calendar year collections are used for budgeting purposes.

\$ 1,114,843

Federal revenues represent 15.02% of district revenues which includes funding for specific grant programs.

\$ 7,420,031 TOTAL REVENUES



ENTIAT SCHOOL DISTRICT

GENERAL FUND EXPENDITURES

DISTRIBUTION BY PROGRAM	Actual		Budget		Budget	
	2021-22	%	2022-23	%	2023-24	%
01 Basic Ed	3,235,290	49.44%	3,617,043	48.98%	3,934,436	49.51%
02 ALE	-	0.00%	-	0.00%	-	0.00%
09 Transition to Kindergarten	-	0.00%	-	0.00%	-	0.00%
97 District-wide Support	1,261,675	19.28%	1,418,985	19.22%	1,500,463	18.88%
Total CORE BEA	4,496,965	68.73%	5,036,028	68.20%	5,434,899	68.39%
11 Federal Special Purpose - SLFRF	-	0.00%	-	0.00%	-	0.00%
12 Federal Special Purpose - ESSER II	287,777	4.40%	-	0.00%	-	0.00%
13 Federal Special Purpose - ESSER III	78,307	1.20%	478,909	6.49%	511,472	6.44%
14 Federal Special Purpose - ESSER III Learning Loss	99,884	1.53%	-	0.00%	-	0.00%
19 Federal Special Purpose - Reserved	-	0.00%	-	0.00%	-	0.00%
21 Special Education	391,570	5.98%	367,076	4.97%	412,740	5.19%
24 Special Education - Federal	81,748	1.25%	69,942	0.95%	75,268	0.95%
31 Vocational, Basic State	4,017	0.06%	6,408	0.09%	4,866	0.06%
34 Middle School Career and Technical Education, State	-	0.00%	-	0.00%	-	0.00%
51 Title I, Disadvantaged	169,878	2.60%	145,506	1.97%	121,245	1.53%
52 School Improvement	60,521	0.92%	36,211	0.49%	39,866	0.50%
53 ESEA Migrant - Federal	-	0.00%	-	0.00%	-	0.00%
55 Learning Assistance Program	213,427	3.26%	216,884	2.94%	274,002	3.45%
58 Special & Pilot Programs	11,836	0.18%	11,421	0.15%	14,794	0.19%
64 Title III, Limited English Proficiency	-	0.00%	-	0.00%	-	0.00%
65 Transitional Bilingual, State	99,704	1.52%	87,492	1.18%	139,508	1.76%
67 Indian Education, Federal, JOM	-	0.00%	-	0.00%	-	0.00%
68 Indian Education, Federal ED	-	0.00%	-	0.00%	-	0.00%
74 High Capable	6,470	0.10%	7,743	0.10%	8,406	0.11%
79 Other Instructional Programs	-	0.00%	350,000	4.74%	350,000	4.40%
98 Food Services	276,436	4.22%	286,173	3.88%	306,682	3.86%
99 Transportation	264,803	4.05%	284,743	3.86%	253,408	3.19%
Total CATEGORICAL	2,046,378	31.27%	2,348,508	31.80%	2,512,257	31.61%
GRAND TOTAL - EXPENDITURES	6,543,343	100.00%	7,384,536	100.00%	7,947,156	100.00%

ENTIAT SCHOOL DISTRICT

GENERAL FUND EXPENDITURES BY ACTIVITY

ACTIVITY		Actual 2021-22	%	Budget 2022-23	%	Budget 2023-24	%
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
Teaching & Support							
22	Learning Resources	46,560	0.71%	48,796	0.66%	41,381	0.52%
24	Guidance - Counseling	135,054	2.06%	186,481	2.53%	183,799	2.31%
25	Pupli Management & Safety	-	0.00%	-	0.00%	78,394	0.99%
26	Health Service	135,696	2.07%	149,728	2.03%	169,728	2.14%
27	Teaching	3,600,396	55.02%	4,125,470	55.87%	4,452,283	56.02%
28	Extracurricular	205,965	3.15%	187,986	2.55%	227,827	2.87%
29	Payments to School Districts	-	0.00%	-	0.00%	-	0.00%
31	Instructional Professional Deve.	56,271	0.86%	33,066	0.45%	52,355	0.66%
32	Instructional Technology	75,800	1.16%	49,615	0.67%	46,330	0.58%
33	Curriculum	40,614	0.62%	78,642	1.06%	104,453	1.31%
34	Professional Learning - State	32,834	0.50%	44,110	0.60%	53,829	0.68%
Total Teaching & Support		4,329,190	66.16%	4,903,894	66.41%	5,410,379	68.08%
Other Support							
42	Food	79,543	1.22%	78,070	1.06%	88,070	1.11%
44	Nutrition Services - Operations	198,196	3.03%	208,103	2.82%	218,512	2.75%
49	Nutrition Services - Transfers	-	0.00%	-	0.00%	-	0.00%
52	Operating Buses	221,493	3.39%	257,425	3.49%	246,459	3.10%
53	Maintenance of School Buses	82,029	1.25%	34,548	0.47%	39,030	0.49%
56	Insurance	10,610	0.16%	11,671	0.16%	11,935	0.15%
58	Remote Learning Operations	-	0.00%	-	0.00%	-	0.00%
59	Transportation - Transfers	(71,324)	-1.09%	(55,300)	-0.75%	(78,500)	-0.99%
62	Grounds Care - Maintenance	75,803	1.16%	154,427	2.09%	83,998	1.06%
63	Operation of Buildings	169,384	2.59%	209,340	2.83%	175,302	2.21%
64	Maintenance of Bldgs/Equipment	160,425	2.45%	316,800	4.29%	399,788	5.03%
65	Utilities	75,492	1.15%	83,396	1.13%	81,950	1.03%
67	Building Security	32,983	0.50%	5,500	0.07%	8,838	0.11%
68	Insurance	65,145	1.00%	71,410	0.97%	80,367	1.01%
72	Information Systems	211,403	3.23%	138,340	1.87%	139,682	1.76%
75	Motor Pool	3,356	0.05%	2,550	0.03%	3,300	0.04%
83	Interest	375	0.01%	-	0.00%	-	0.00%
84	Principal	6,873	0.11%	-	0.00%	-	0.00%
85	Debt Expn	(3,624)	-0.06%	-	0.00%	-	0.00%
Total Other Support		1,318,162	20.15%	1,516,280	20.53%	1,498,731	18.86%
School Building Administration							
23 Principal's Office		261,304	3.99%	280,137	3.79%	286,850	3.61%
Central Administration							
11	Board of Directors	21,901	0.33%	34,400	0.47%	33,650	0.42%
12	Superintendent's Office	167,884	2.57%	146,213	1.98%	145,974	1.84%
13	Business Office	278,730	4.26%	266,583	3.61%	340,676	4.29%
14	Human Resources	6,507	0.10%	6,847	0.09%	7,968	0.10%
15	Pblc Rltn	19,111	0.29%	1,300	0.02%	1,300	0.02%
21	Supervision - Instruction	104,635	1.60%	186,483	2.53%	187,044	2.35%
41	Supervision - Food Svcs	-	0.00%	-	0.00%	100	0.00%
51	Supervision - Transportation & M:	35,920	0.55%	42,399	0.57%	34,484	0.43%
61	Supervision - Buidling	-	0.00%	-	0.00%	-	0.00%
Total Central Administration		634,688	9.70%	684,225	9.27%	751,196	9.45%
GRAND TOTAL - EXP. BY ACTIVITY		6,543,343	100%	7,384,536	100%	7,947,156	100%

ENTIAT SCHOOL DISTRICT

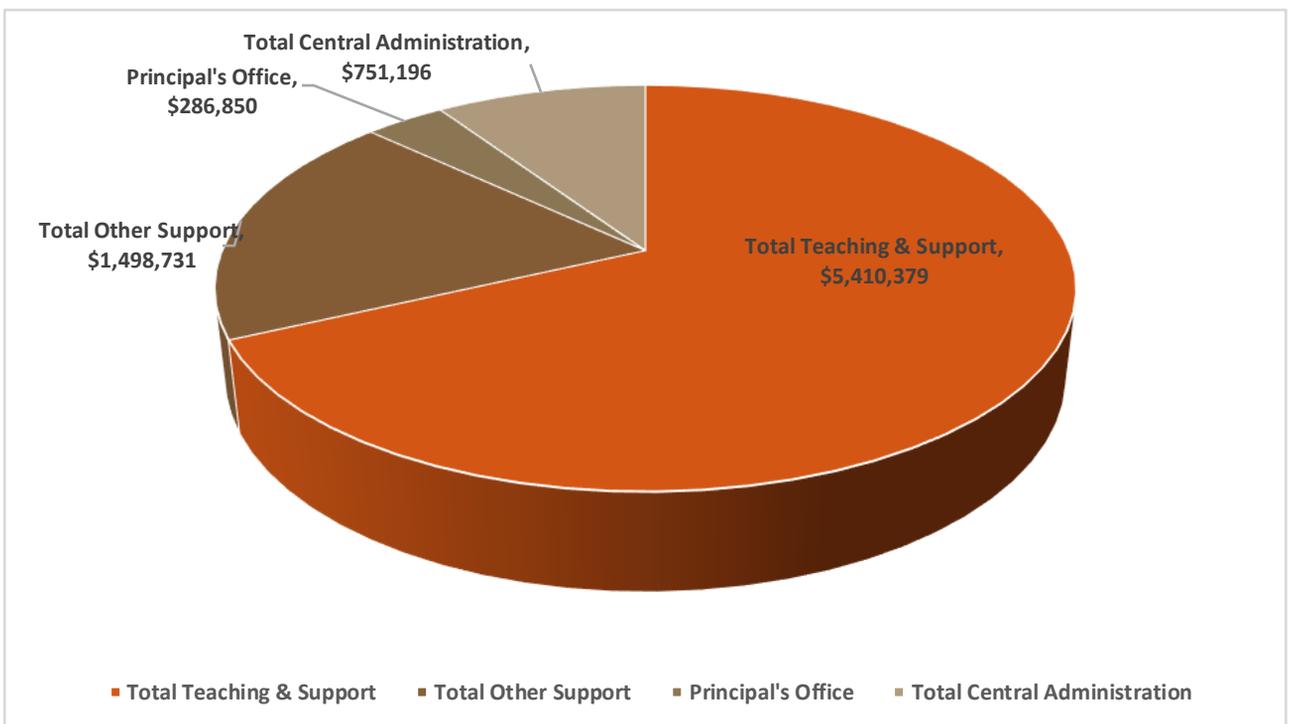
WHERE DOES THE MONEY GO?

Teaching and Teaching Support - 68.08% 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 18.86% 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 3.61% of the District budget and includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.

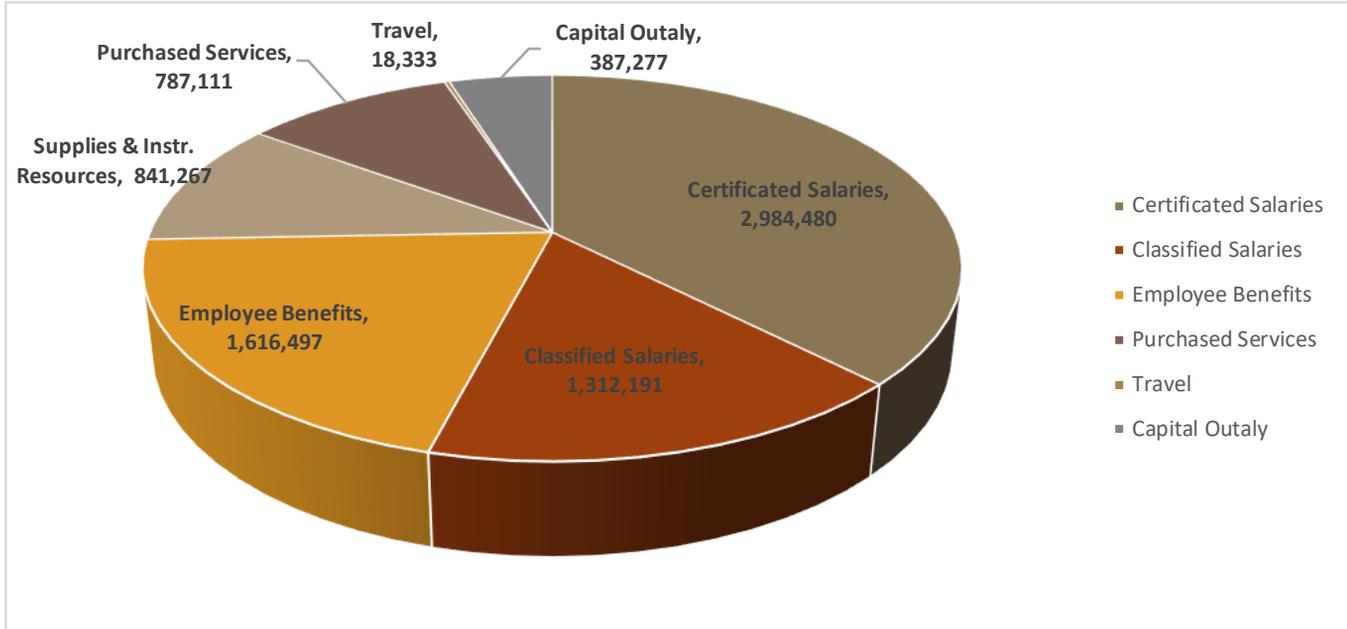
Central Administration – This 9.45% of the District budget includes the expenses of the School Board, Superintendent’s Office, Human Resources, Business Services, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, personnel services, auditing costs, insurance, legal costs and district-wide technology support.



ENTIAT SCHOOL DISTRICT

GENERAL FUND BY OBJECT

OBJECT	Actual		Budget		Budget	
	2021-22	%	2022-23	%	2023-24	%
2 Certificated Salaries	2,604,795	39.81%	2,768,172	37.49%	2,984,480	37.55%
3 Classified Salaries	1,123,706	17.17%	1,145,026	15.51%	1,312,191	16.51%
4 Employee Benefits	1,467,677	22.43%	1,575,261	21.33%	1,616,497	20.34%
Total Salaries & Benefits	5,196,178	79.41%	5,488,459	74.32%	5,913,168	74.41%
5 Supplies & Instr. Resources	375,908	5.74%	796,226	10.78%	841,267	10.59%
7 Purchased Services	739,978	11.31%	808,471	10.95%	787,111	9.90%
8 Travel	16,170	0.25%	14,380	0.19%	18,333	0.23%
9 Capital Outlay	215,109	3.29%	277,000	3.75%	387,277	4.87%
0 Debit Transfers	74,948	1.15%	56,050	0.76%	78,500	0.99%
1 Credit Transfers	(74,948)	-1.15%	(56,050)	-0.76%	(78,500)	-0.99%
Total Operating Costs	1,347,165	20.59%	1,896,077	25.68%	2,033,988	25.59%
GRAND TOTAL - EXP. BY OBJECT	6,543,343	100%	7,384,536	100%	7,947,156	100%



ENTIAT SCHOOL DISTRICT

• **MATERIALS, SUPPLIES & OPERATING COST (MSOC) EXPENDITURES**

The State of Washington Supplemental Budget placed a requirement on district reporting regarding the use of MSOC funds. This new requirement states: For the 2023-2024 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 Entiat School District these values are:

- The Basic Education MSOC allocation to the district is \$589,505;
- In the 2023-24 school year, \$1,094,429 is budgeted for MSOC expenditures, in programs 01 (Basic Ed), 31 (Vocational Ed/CTE), and 97 (Districtwide Support) in the General Fund;
- Difference between these amounts: (\$504,923);
- The amount the District anticipates spending on MSOC exceeds the amount of anticipated state funding.

ENTIAT SCHOOL DISTRICT

CAPITAL PROJECTS FUND SUMMARY

	Actual 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	958,688	475,000	333,105
ADD: Revenues			
1000 Local Taxes	-	-	-
2000 Local Non-Tax	2,880	750	15,000
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	-	-	-
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	-	-	-
7000 Revenues from Other Districts	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	-	-	-
Total Revenues	2,880	750	15,000
TOTAL: Funds Available	961,568	475,750	348,105
LESS: Expenditures			
10 Sites	-	-	-
20 Buildings	316,444	425,000	348,105
30 Equipment	5,957	15,000	-
40 Energy	266,308	-	-
60 Bond Issuance Expenditures	-	-	-
90 Debt Expenditures	-	-	-
Total Expenditures	588,709	440,000	348,105
OTHER FIN. USES TRANS. OUT (GL536)	-	-	-
Ending Fund Balance	372,859	35,750	-

ENTIAT SCHOOL DISTRICT

DEBT SERVICE FUND SUMMARY

	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>Beginning Fund Balance</i>	290,220	393,500	391,602
<i>ADD: Revenues</i>			
1000 Local Taxes	818,998	825,815	851,526
2000 Local Non-Tax	2,092	750	10,228
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	-	-	-
5000 Federal, General Purpose	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	-	-	-
<i>Total Revenues</i>	821,090	826,565	861,754
Operating Transfer from General Fund	-	-	-
<i>TOTAL: Funds Available</i>	1,111,310	1,220,065	1,253,356
<i>LESS: Expenditures</i>			
11 Matured Bonds	390,000	520,000	545,000
21 Interest on Bonds	328,050	313,125	295,250
61 Bond Transfer Fees	600	1,000	1,000
<i>Total Expenditures</i>	718,650	834,125	841,250
OTHER FIN. USES TRANS. OUT (GL536)	-	-	-
Ending Fund Balance	392,660	385,940	412,106

ENTIAT SCHOOL DISTRICT

ASB FUND SUMMARY

	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>Beginning Fund Balance</i>	34,149	36,975	34,768
<i>ADD: Revenues</i>			
1000 General Student Body	7,564	27,500	29,000
2000 Athletics	14,797	12,750	15,550
3000 Classes	5,323	6,000	7,500
4000 Clubs	2,283	4,550	4,750
6000 Private Monies	338	500	500
<i>Total Revenues</i>	30,305	51,300	57,300
<i>TOTAL: Funds Available</i>	64,454	88,275	92,068
<i>LESS: Expenditures</i>			
1000 General Student Body	5,243	8,250	8,750
2000 Athletics	15,022	23,400	32,800
3000 Classes	3,891	6,250	7,000
4000 Clubs	3,891	6,250	8,000
6000 Private Monies	343	500	500
<i>Total Expenditures</i>	28,390	44,650	57,050
Ending Fund Balance	36,064	43,625	35,018

ENTIAT SCHOOL DISTRICT

TRANSPORTATION VEHICLE FUND SUMMARY

	Actual 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	47,047	92,558	165,749
ADD: Revenues			
1000 Local Taxes	-	-	-
2300 Investment Earnings	266	200	3,859
3000 State, General Purpose	-	-	-
4499 Transportation Reimbursement Depr.	45,331	38,541	80,000
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	-	-	-
8000 Other Agencies & Associates	-	-	-
9000 Other Financing Sources	-	-	10,000
Total Revenues	45,597	38,741	93,859
TOTAL: Funds Available	92,644	131,299	259,608
LESS: Expenditures			
Act. 33 Transportation Equipment Purchase	-	-	180,000
Act. 34 Transportation Equipment Major Repai	-	-	-
Total Expenditures	-	-	180,000
OTHER FIN. USES TRANS. OUT (GL536)			
Ending Fund Balance	92,644	131,299	79,608

ENTIAT SCHOOL DISTRICT

GENERAL FUND - F195F PROJECTED ENROLLMENT AND STAFF COUNTS

	(1) 2023-2024 Current Budget	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
A. FTE ENROLLMENT COUNTS				
1 Kindergarten	26	25	23	25
2 Grade 1	30	26	25	25
3 Grade 2	33	30	26	25
4 Grade 3	34	33	30	26
5 Grade 4	21	34	33	30
6 Grade 5	37	21	34	33
7 Grade 6	30	37	21	34
8 Grade 7	19	30	37	21
9 Grade 8	25	19	30	37
10 Grade 9	26	25	19	30
11 Grade 10	22	26	25	19
12 Grade 11 (excluding Running Start)	20	21	26	25
13 Grade 12 (excluding Running Start)	11	10	11	13
14 SUBTOTAL	334	337	340	343
15 Running Start	4	4	4	4
16 Dropout Reengagement Enrollment	0	0	0	0
17 ALE Enrollment				
18 TOTAL K-12	338	341	344	347
B. STAFF COUNTS				
1 General Fund FTE Certificated Employees	30.951	30.951	30.951	30.951
2 General Fund FTE Classified Employees	20.709	20.709	20.709	20.709

	(1) 2023-2024 Current Budget	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	500,609	517,450	521,650	526,867
2000 Local Support Nontax	421,950	422,670	423,396	424,130
3000 State, General Purpose	4,216,214	4,429,554	4,658,252	4,898,758
4000 State, Special Purpose	1,154,684	1,213,111	1,275,744	1,341,611
5000 Federal, General Purpose	14,000	15,000	15,500	16,000
6000 Federal, Special Purpose	1,100,843	579,142	248,803	253,779
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	11,731	11,831	11,931	12,031
9000 Other Financing Sources	0	500	750	800
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,420,031	7,189,258	7,156,026	7,473,976
EXPENDITURES				
00 Regular Instruction	3,934,436	3,938,428	3,942,425	3,946,425
10 Federal Stimulus	511,472	0	0	0
20 Special Education Instruction	488,008	489,447	490,890	492,338
30 Vocational Instruction	4,866	6,958	7,028	7,660
40 Skills Center Instruction	0	0	0	0
50 / 60 Compensatory Education	589,415	591,153	591,759	592,366
70 Other Instructional Programs	358,406	358,466	358,527	358,589
80 Community Services	0	0	0	0
90 Support Services	2,060,553	1,798,384	1,805,964	1,821,189
B. TOTAL EXPENDITURES	7,947,156	7,182,836	7,196,593	7,218,567
C. OTHER FINANCING USES (G.L. 536) 1/	10,000	0	0	0
C. OTHER FINANCING USES (G.L. 535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES & OTHER FINANCING USES (A-B-C-D)	(537,125)	6,422	(40,567)	255,409

	(1) 2023-2024 Current Budget	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Rev.	30,102	30,102	0	0
G.L.840 Nonspendable Fund Bal—Inventory & Prepaid	0	0	0	0
G.L.884 Assigned to Other Capital Projects	250,000	250,000	250,000	250,000
G.L.888 Assigned to Other Purposes	80,000	80,000	80,000	80,000
G.L.890 Unassigned Fund Balance	745,182	208,057	249,185	207,105
G.L.891 Unassigned to Minimum Fund Balance Policy	794,716	794,716	791,112	791,625
F. TOTAL BEGINNING FUND BALANCE	1,900,000	1,362,875	1,370,297	1,328,730
G. 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.821 Restricted for Carryover of Restricted Rev.	30,102	0	0	0
G.L.840 Nonspendable Fund Bal—Inventory & Prepaid	0	0	0	0
G.L.884 Assigned to Other Capital Projects	250,000	250,000	250,000	250,000
G.L.888 Assigned to Other Purposes	80,000	80,000	80,000	80,000
G.L.890 Unassigned Fund Balance	208,057	249,184	207,105	460,096
G.L.891 Unassigned to Minimum Fund Balance Policy	794,716	790,112	791,625	794,042
H. TOTAL ENDING FUND BALANCE (E+F, + or - G) /3	1,362,875	1,369,296	1,328,730	1,584,138

ENTIAT SCHOOL DISTRICT

SUMMARY OF CAPITAL PROJECTS FUND - F195F BUDGET

	(1) 2023-2024 Current Budget	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes				
2000 Local Support Nontax	15,000	15,250	15,500	15,750
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	15,000	15,250	15,500	15,750
EXPENDITURES				
10 Sites				
20 Buildings	348,105			
30 Equipment				
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	348,105	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 SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	15,250	30,750	46,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.861 Restricted from Bond Proceeds	245,040		15,250	30,750
G.L.862 Committed from Levy Proceeds				
G.L.870 Committed to Other Items				
G.L.889 Assigned to Fund Purposes	88,065			
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	333,105	0	15,250	30,750
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.862 Committed from Levy Proceeds				
G.L.863 Committed to Other Items				
G.L.889 Assigned to Fund Purposes		15,250	30,750	46,500
G.L.890 Unassigned Fund Balance				
G. TOTAL ENDING FUND BALANCE (E+F)	0	15,250	30,750	46,500

ENTIAT SCHOOL DISTRICT

SUMMARY OF DEBT SERVICE FUND - F195F BUDGET

	(1) 2023-2024 Current Budget	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	851,526	857,740	858,970	860,000
2000 Local Support Nontax	10,228	10,228	10,228	10,228
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	861,754	867,968	869,198	870,228
EXPENDITURES				
Matured Bond Expenditures	545,000	575,000	600,000	635,000
Interest on Bonds	295,250	276,450	254,800	230,100
Interfund Loan Interest				
Bond Transfer Fees	1,000	1,000	1,000	1,000
B. TOTAL EXPENDITURES	841,250	852,450	855,800	866,100
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)	20,504	15,518	13,398	4,128
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	391,602	412,106	427,624	441,022
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	391,602	412,106	427,624	441,022
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	412,106	427,624	441,022	445,150
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, + or - G)	412,106	427,624	441,022	445,150

ENTIAT SCHOOL DISTRICT

SUMMARY OF ASB FUND - F195F BUDGET

	(1) 2023-2024 Current Budget	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
REVENUES				
100 General Student Body	29,000	29,290	29,583	29,879
200 Athletics	15,550	15,706	15,863	16,021
300 Classes	7,500	7,575	7,651	7,727
400 Clubs	4,750	4,798	4,845	4,894
600 Private Moneys	500	505	510	515
A. TOTAL REVENUES	57,300	57,874	58,452	59,036
EXPENDITURES				
100 General Student Body	8,750	8,838	8,926	9,015
200 Athletics	32,800	33,128	33,459	33,794
300 Classes	7,000	7,070	7,141	7,212
400 Clubs	8,000	8,080	8,161	8,242
600 Private Moneys	500	505	510	515
B. TOTAL EXPENDITURES	57,050	57,621	58,197	58,778
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	250	253	255	258
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	34,768	35,018	35,271	35,526
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	34,768	35,018	35,271	35,526
E. 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	35,018	35,271	35,526	35,784
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	35,018	35,271	35,526	35,784

ENTIAT SCHOOL DISTRICT

SUMMARY OF TRANSPORTATION VEHICLE FUND - F195F BUDGET

	(1) 2023-2024 Current Budget	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in Lieu of Taxes				
1500 Timber Excise Tax				
1600 County-Administered Forests				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings	3,859	4,000	4,000	4,000
2500 Gifts and Donations				
2600 Fines and Damages				
2700 Rentals and Leases				
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose—Unassigned				
4300 Other State Agencies—Unassigned				
4499 Transportation Reimbursement—Depreciation	80,000	81,680	85,897	90,332
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)	83,859	85,680	89,897	94,332
B. 9900 TRANSFERS IN (from the General Fund)	10,000	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	93,859	85,680	89,897	94,332
EXPENDITURES				
33 Transportation Equipment Purchases	180,000		200,000	
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	180,000	0	200,000	0
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. (UNDER) EXPENDITURES AND OTHER FINANCING USES (C - D - E - F)	(33,275)	1,825	(3,175)	6,825
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	165,749	79,608	165,288	55,185
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	165,749	79,608	165,288	55,185
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	79,608	165,288	55,185	149,517
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)	79,608	165,288	55,185	149,517