

Adna School District No.226

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	31.00	40.00	41.00	42.00
2. Grade 1	40.00	32.00	41.00	42.00
3. Grade 2	38.00	41.00	32.00	37.00
4. Grade 3	35.00	39.00	41.00	32.00
5. Grade 4	52.00	36.00	39.00	41.00
6. Grade 5	50.00	53.00	36.00	39.00
7. Grade 6	53.00	51.00	53.00	36.00
8. Grade 7	53.00	54.00	51.00	53.00
9. Grade 8	39.00	54.00	54.00	51.00
10. Grade 9	52.00	40.00	54.00	54.00
11. Grade 10	66.00	53.00	40.00	54.00
12. Grade 11 (excluding Running Start)	49.00	58.00	47.00	40.00
13. Grade 12 (excluding Running Start)	52.00	49.00	58.00	47.00
14. SUBTOTAL	610.00	600.00	587.00	568.00
15. Running Start	22.66	23.00	23.00	23.00
16. Dropout Reengagement Enrollment	2.00	2.00	2.00	2.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	634.66	625.00	612.00	593.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees	40.340	39.340	38.340	37.340
2. General Fund FTE Classified Employees	23.913	23.913	23.913	23.913

Adna School District No.226

F-195F

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	626,306	589,415	589,415	589,415
2000 Local Nontax Support	152,616	150,114	146,750	142,000
3000 State, General Purpose	5,677,426	5,590,994	5,479,134	5,316,475
4000 State, Special Purpose	1,076,896	1,076,896	1,076,896	1,076,896
5000 Federal, General Purpose	6,000	6,000	6,000	6,000
6000 Federal, Special Purpose	466,110	466,110	466,110	466,110
7000 Revenues from Other School Districts	15,000	11,000	11,000	11,000
8000 Revenues from Other Entities	269,250	269,250	269,250	269,250
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	8,289,604	8,159,779	8,044,555	7,877,146
EXPENDITURES				
00 Regular Instruction	4,704,008	4,626,893	4,526,357	4,379,848
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	862,840	850,000	882,840	892,840
30 Vocational Education Instruction	324,634	287,000	287,000	287,000
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	361,908	361,908	361,908	361,908
70 Other Instructional Programs	216,684	216,684	216,684	216,684
80 Community Services	0	0	0	0
90 Support Services	1,853,680	1,863,680	1,873,680	1,883,680
B. TOTAL EXPENDITURES	8,323,754	8,206,165	8,148,469	8,021,960
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)	-34,150	-46,386	-103,914	-144,814
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
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

Adna School District No.226

F-195F

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	0	0	0	0
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	74,843	74,843	74,843	74,843
G.L.890 Unassigned Fund Balance	1,166,180	1,132,030	1,085,644	981,730
G.L.891 Unassigned to Minimum Fund Balance Policy	330,450	330,450	330,450	330,450
F. TOTAL BEGINNING FUND BALANCE	1,571,473	1,537,323	1,490,937	1,387,023
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
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	0	0	0
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	74,843	74,843	74,843	74,843
G.L.890 Unassigned Fund Balance	1,132,030	1,085,644	981,730	836,916

Adna School District No.226

F-195F

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	330,450	330,450	330,450	330,450
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,537,323	1,490,937	1,387,023	1,242,209

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.

Adna School District No.226

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES				
100 General Student Body	45,100	45,100	45,100	45,100
200 Athletics	102,200	102,200	102,200	102,200
300 Classes	31,280	31,280	31,280	31,280
400 Clubs	26,960	26,960	26,960	26,960
600 Private Moneys	1,000	1,000	1,000	1,000
A. TOTAL REVENUES	206,540	206,540	206,540	206,540
EXPENDITURES				
100 General Student Body	44,150	44,150	44,150	44,150
200 Athletics	91,392	91,392	91,392	91,392
300 Classes	28,750	28,750	28,750	28,750
400 Clubs	28,400	28,400	28,400	28,400
600 Private Moneys	1,000	1,000	1,000	1,000
B. TOTAL EXPENDITURES	193,692	193,692	193,692	193,692
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	12,848	12,848	12,848	12,848
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	117,481	130,329	143,177	156,025
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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	117,481	130,329	143,177	156,025
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	130,329	143,177	156,025	168,873
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

Adna School District No.226

F-195F

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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D)	130,329	143,177	156,025	168,873

Adna School District No.226

F-195F

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	543,943	535,300	536,450	532,375
2000 Local Nontax Support	5,000	5,000	5,000	5,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	548,943	540,300	541,450	537,375
EXPENDITURES				
Matured Bond Expenditures	280,000	290,000	300,000	305,000
Interest on Bonds	251,850	243,300	234,450	225,375
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	2,000	2,000	2,000	2,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	533,850	535,300	536,450	532,375
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)	15,093	5,000	5,000	5,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	326,486	336,500	341,500	346,500
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	564,607	569,686	569,686	569,686
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	891,093	906,186	911,186	916,186
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	326,486	336,500	347,000	352,500
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

Adna School District No.226

F-195F

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	579,700	569,686	569,686	569,686
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	906,186	911,186	916,186	921,186

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 DS4 for detail of estimated outstanding nonvoted bond detail information.

Adna School District No.226

F-195F

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	0	0	0	0
2000 Local Nontax Support	610,000	505,000	505,000	505,000
3000 State, General Purpose	0	0	0	0
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	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	610,000	505,000	505,000	505,000
EXPENDITURES				
10 Sites	500,000	500,000	500,000	500,000
20 Buildings	450,000	0	0	0
30 Equipment	0	0	0	0
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	950,000	500,000	500,000	500,000
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)	-340,000	5,000	5,000	5,000
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

Adna School District No.226

F-195F

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	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
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	438,593	98,593	103,593	108,593
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	438,593	98,593	103,593	108,593
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	0	0	0
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	98,593	103,593	108,593	113,593
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	98,593	103,593	108,593	113,593

Adna School District No.226

F-195F

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.
 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.

Adna School District No.226

F-195F

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	400	400	400	400
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	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	25,553	25,553	25,553	25,553
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

Adna School District No.226

F-195F

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	25,953	25,953	25,953	25,953
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	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	0	0	0	0
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)	25,953	25,953	25,953	25,953
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	38,498	64,451	90,404	116,357
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	38,498	64,451	90,404	116,357
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	38,498	64,451	90,404	116,357
G.L.830 Restricted for Debt Service	0	0	0	0

Adna School District No.226

F-195F

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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I)	64,451	90,404	116,357	142,310

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ 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 out resources to the DSF.