

Lakewood School District No.306

F-195F

ENROLLMENT AND STAFF COUNTS

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	172.50	176.00	180.00	184.00
2. Grade 1	180.33	184.00	188.00	192.00
3. Grade 2	177.20	181.00	185.00	189.00
4. Grade 3	190.94	195.00	199.00	203.00
5. Grade 4	169.29	173.00	176.00	180.00
6. Grade 5	169.55	173.00	176.00	180.00
7. Grade 6	218.07	222.00	226.00	231.00
8. Grade 7	187.25	191.00	195.00	199.00
9. Grade 8	201.06	205.00	209.00	213.00
10. Grade 9	187.70	191.00	195.00	199.00
11. Grade 10	214.93	219.00	223.00	227.00
12. Grade 11 (excluding Running Start)	149.23	152.00	155.00	158.00
13. Grade 12 (excluding Running Start)	148.72	152.00	155.00	158.00
14. SUBTOTAL	2,366.77	2,414.00	2,462.00	2,513.00
15. Running Start	39.35	40.00	41.00	42.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	2,406.12	2,454.00	2,503.00	2,555.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	169.465	173.000	176.000	180.000
2. General Fund FTE Classified Employees /4	116.378	119.000	121.000	123.000

Lakewood School District No.306

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	5,099,457	6,269,365	6,548,323	6,783,365
2000 Local Nontax Support	635,002	641,352	647,766	654,243
3000 State, General Purpose	23,000,993	23,379,386	23,911,613	24,368,251
4000 State, Special Purpose	6,933,968	7,591,075	7,651,608	7,747,249
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	1,300,973	1,313,983	1,327,123	1,340,394
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	208,800	210,888	212,997	215,127
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	37,179,193	39,406,049	40,299,430	41,108,629
EXPENDITURES				
00 Regular Instruction	22,622,134	23,407,406	23,959,715	24,522,641
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	5,563,659	5,619,296	5,675,489	5,732,243
30 Vocational Education Instruction	1,181,515	1,193,330	1,205,263	1,217,316
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	1,350,393	1,363,897	1,377,536	1,391,311
70 Other Instructional Programs	289,424	292,318	295,241	298,194
80 Community Services	0	0	0	0
90 Support Services	8,489,276	8,574,169	8,659,910	8,746,510
B. TOTAL EXPENDITURES	39,496,401	40,450,416	41,173,154	41,908,215
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	350,000	200,000	175,000	100,000
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)	-2,667,208	-1,244,367	-1,048,724	-899,586
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	112,810	112,810	0	0
G.L.825 Restricted for Skill Center	0	0	0	0

Lakewood School District No.306

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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	7,000	7,000	7,000	7,000
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	4,225,407	1,558,199	767,631	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,172,519	3,172,519	2,831,530	2,550,437
F. TOTAL BEGINNING FUND BALANCE	7,517,736	4,850,528	3,606,161	2,557,437
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	112,810	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	7,000	7,000	7,000	7,000
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	1,558,199	767,632	0	0

Lakewood School District No.306

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	3,172,519	2,831,529	2,550,437	1,650,851
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,850,528	3,606,161	2,557,437	1,657,851

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.

Lakewood School District No.306

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES				
100 General Student Body	271,050	276,471	282,000	287,640
200 Athletics	185,000	188,700	192,474	196,323
300 Classes	1,700	1,734	1,769	1,804
400 Clubs	69,980	71,380	72,807	74,264
600 Private Moneys	0	0	0	0
A. TOTAL REVENUES	527,730	538,285	549,050	560,031
EXPENDITURES				
100 General Student Body	313,725	320,000	326,399	332,927
200 Athletics	152,500	155,550	158,661	161,834
300 Classes	990	1,010	1,030	1,051
400 Clubs	57,885	59,042	60,224	61,428
600 Private Moneys	0	0	0	0
B. TOTAL EXPENDITURES	525,100	535,602	546,314	557,240
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	2,630	2,683	2,736	2,791
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	289,016	291,646	294,329	297,065
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	289,016	291,646	294,329	297,065
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	291,646	294,329	297,065	299,856
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

Lakewood School District No.306

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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) 1/	291,646	294,329	297,065	299,856

Lakewood School District No.306

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	4,409,606	4,409,606	4,409,606	4,409,606
2000 Local Nontax Support	952	952	952	952
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	4,410,558	4,410,558	4,410,558	4,410,558
EXPENDITURES				
Matured Bond Expenditures	1,740,000	1,870,000	2,025,000	2,210,000
Interest on Bonds	2,571,450	2,515,625	2,434,775	2,333,600
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	100,000	100,000	100,000	100,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	4,411,450	4,485,625	4,559,775	4,643,600
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-892	-75,067	-149,217	-233,042
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,768,190	1,767,298	1,692,231	1,543,014
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	1,768,190	1,767,298	1,692,231	1,543,014
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,767,298	1,692,231	1,543,014	1,309,972
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

Lakewood School District No.306

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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)	1,767,298	1,692,231	1,543,014	1,309,972

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

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Lakewood School District No.306

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	738,342	738,342	738,342	738,342
2000 Local Nontax Support	150,000	150,000	150,000	150,000
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	888,342	888,342	888,342	888,342
EXPENDITURES				
10 Sites	170,000	147,079	0	0
20 Buildings	7,850,000	150,000	150,000	150,000
30 Equipment	758,014	516,839	516,839	516,839
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	8,778,014	813,918	666,839	666,839
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)	-7,889,672	74,424	221,503	221,503
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

Lakewood School District No.306

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	306,592	36,813	258,316	479,819
G.L.863 Restricted from State Proceeds	7,747,079	147,079	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	106,697	6,697	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	80,107	86,804	86,804
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	8,160,368	270,696	345,120	566,623
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	36,813	258,316	479,819	701,322
G.L.863 Restricted from State Proceeds	147,079	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	6,697	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	80,107	86,804	86,804	86,804
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	270,696	345,120	566,623	788,126

Lakewood School District No.306

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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.

Lakewood School District No.306

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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	300	0	0	0
2500 Gifts and Donations	70,000	35,300	300	300
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	201,809	190,015	137,113	142,691
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

Lakewood School District No.306

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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)	350,000	200,000	175,000	100,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	622,109	425,315	312,413	242,991
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	340,000	170,000	340,000	170,000
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	210,030	165,030	125,030	92,030
92 Interest 1/ - formerly Act. 83	25,889	17,033	10,181	4,874
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	575,919	352,063	475,211	266,904
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)	46,190	73,252	-162,798	-23,913
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	246,719	292,909	366,161	203,363
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	246,719	292,909	366,161	203,363
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	292,909	366,161	203,363	179,450
G.L.830 Restricted for Debt Service	0	0	0	0

Lakewood School District No.306

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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) 4/	292,909	366,161	203,363	179,450

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.