

Stanwood-Camano School District No. 401

Budget Development Guidelines

The School Board has established the following guidelines for budget development:

- Students are the most important part of our schools. Effective student learning is attained best through the smallest class size possible. Therefore, the maintenance of a high quality education through reasonable class sizes in the individual classroom is of paramount importance.
- Instruction and learning are our highest priorities.
- Increased levels of academic achievement will be sought for every student.
- The categorical programs, Food Service, Pupil Transportation and other specially funded programs will operate as close as possible to their revenue base.
- The District's Strategic Plan, including vision and mission statements, guides all key decisions.
- Adequate cash reserves will be maintained for emergencies and unforeseen circumstances.
- Instructional materials, purchases, and operational services will reflect funding realities.
- Legal mandates and contractual obligations will be observed.
- Levy commitments will be supported.
- No new program commitments will be made without a reallocation of resources.
- The extracurricular program contributes to future student success and complements academic learning. Such programs at elementary and secondary levels will receive equitable resources not to undermine support for academic programs.
- Develop and implement equitable resource allocation models.

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2021

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	12,230,995	.00	.00		12,230,995.00	0.00
2000 LOCAL SUPPORT NONTAX	484,313	.00	.00		484,313.00	0.00
3000 STATE, GENERAL PURPOSE	44,795,385	.00	.00		44,795,385.00	0.00
4000 STATE, SPECIAL PURPOSE	11,460,073	.00	.00		11,460,073.00	0.00
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	12,093,836	.00	.00		12,093,836.00	0.00
7000 REVENUES FR OTH SCH DIST	15,000	.00	.00		15,000.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	204,700	.00	.00		204,700.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	81,284,302	.00	.00		81,284,302.00	0.00
B. EXPENDITURES						
00 Regular Instruction	41,434,797	.00	.00	216,946.64	41,217,850.36	0.52
10 Federal Stimulus	3,737,525	.00	.00	0.00	3,737,525.00	0.00
20 Special Ed Instruction	13,252,389	.00	.00	0.00	13,252,389.00	0.00
30 Voc. Ed Instruction	3,843,810	.00	.00	0.00	3,843,810.00	0.00
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	2,153,390	.00	.00	697.00	2,152,693.00	0.03
70 Other Instructional Pgms	4,568,520	.00	.00	0.00	4,568,520.00	0.00
80 Community Services	37,499	.00	.00	0.00	37,499.00	0.00
90 Support Services	15,387,216	.00	.00	11,058.40	15,376,157.60	0.07
Total EXPENDITURES	84,415,146	.00	.00	228,702.04	84,186,443.96	0.27
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES</u> <u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	3,130,844-	.00	.00		3,130,844.00	100.00-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	10,241,882		9,795,570.82			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	7,111,038		9,795,570.82			

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20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2021

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,050,676	.00	.00		2,050,676.00	0.00
2000 Local Support Nontax	75,000	.00	.00		75,000.00	0.00
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	7,610,000	.00	.00		7,610,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	9,735,676	.00	.00		9,735,676.00	0.00
B. EXPENDITURES						
10 Sites	100,000	.00	.00	0.00	100,000.00	0.00
20 Buildings	10,225,000	.00	.00	0.00	10,225,000.00	0.00
30 Equipment	1,290,000	.00	.00	327,927.60	962,072.40	25.42
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	11,615,000	.00	.00	327,927.60	11,287,072.40	2.82
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	0	.00	.00			
D. OTHER FINANCING USES (GL 535)						
	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)						
	1,879,324-	.00	.00		1,879,324.00	100.00-
F. TOTAL BEGINNING FUND BALANCE						
	4,551,000		10,786,398.45			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)						
	2,671,676		10,786,398.45			

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30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2021

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	10,237,481	.00	.00		10,237,481.00	0.00
2000 Local Support Nontax	2,500	.00	.00		2,500.00	0.00
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	10,239,981	.00	.00		10,239,981.00	0.00
B. EXPENDITURES						
Matured Bond Expenditures	4,670,000	.00	.00	0.00	4,670,000.00	0.00
Interest On Bonds	5,487,869	.00	.00	0.00	5,487,869.00	0.00
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	10,000	.00	.00	0.00	10,000.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	10,167,869	.00	.00	0.00	10,167,869.00	0.00
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	72,112	.00	.00		72,112.00-	100.00-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,675,990		6,086,253.46			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	3,748,102		6,086,253.46			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,675,990		6,086,253.46			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
TOTAL	3,675,990		6,086,253.46			

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40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2021

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 GENERAL STUDENT BODY	146,200	.00	.00		146,200.00	0.00
2000 ATHLETICS	190,500	.00	.00		190,500.00	0.00
3000 CLASSES	43,800	.00	.00		43,800.00	0.00
4000 CLUBS	440,750	.00	.00		440,750.00	0.00
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	821,250	.00	.00		821,250.00	0.00
B. EXPENDITURES						
1000 GENERAL STUDENT BODY	154,538	.00	.00	0.00	154,538.00	0.00
2000 ATHLETICS	245,371	.00	.00	0.00	245,371.00	0.00
3000 CLASSES	34,700	.00	.00	0.00	34,700.00	0.00
4000 CLUBS	456,043	.00	.00	0.00	456,043.00	0.00
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	890,652	.00	.00	0.00	890,652.00	0.00
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	69,402-	.00	.00		69,402.00	100.00-
D. TOTAL BEGINNING FUND BALANCE						
	371,860		390,247.37			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE						
<u>C+D + OR - E)</u>	302,458		390,247.37			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	371,860		390,247.37			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	371,860		390,247.37			

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90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2021

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	500	.00	.00		500.00	0.00
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	423,548	.00	.00		423,548.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>424,048</u>	<u>.00</u>	<u>.00</u>		<u>424,048.00</u>	<u>0.00</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>		<u>.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>424,048</u>	<u>.00</u>	<u>.00</u>		<u>424,048.00</u>	<u>0.00</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	814,000	.00	.00	0.00	814,000.00	0.00
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>814,000</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>814,000.00</u>	<u>0.00</u>
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>F. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>389,952-</u>	<u>.00</u>	<u>.00</u>		<u>389,952.00</u>	<u>100.00-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>814,011</u>		<u>311,893.96</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>424,059</u>		<u>311,893.96</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	814,011		311,893.96			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>814,011</u>		<u>311,893.96</u>			

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