

# 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 -- Original -- BUDGET-STATUS-REPORT  
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2022

<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	13,181,548	.00	.00		13,181,548.00	0.00
2000 LOCAL SUPPORT NONTAX	1,096,806	.00	.00		1,096,806.00	0.00
3000 STATE, GENERAL PURPOSE	49,711,197	.00	.00		49,711,197.00	0.00
4000 STATE, SPECIAL PURPOSE	13,224,467	.00	.00		13,224,467.00	0.00
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	9,002,750	.00	.00		9,002,750.00	0.00
7000 REVENUES FR OTH SCH DIST	15,000	.00	.00		15,000.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	187,000	.00	.00		187,000.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>86,418,768</u>	<u>.00</u>	<u>.00</u>		<u>86,418,768.00</u>	<u>0.00</u>
<u>B. EXPENDITURES</u>						
00 Regular Instruction	44,296,224	.00	.00	11,995.00	44,284,229.00	0.03
10 Federal Stimulus	2,176,546	.00	.00	0.00	2,176,546.00	0.00
20 Special Ed Instruction	15,102,729	.00	.00	0.00	15,102,729.00	0.00
30 Voc. Ed Instruction	4,392,766	.00	.00	0.00	4,392,766.00	0.00
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	2,288,619	.00	.00	12,609.05	2,276,009.95	0.55
70 Other Instructional Pgms	4,583,551	.00	.00	0.00	4,583,551.00	0.00
80 Community Services	37,425	.00	.00	0.00	37,425.00	0.00
90 Support Services	17,802,391	.00	.00	9,195.00	17,793,196.00	0.05
<u>Total EXPENDITURES</u>	<u>90,680,251</u>	<u>.00</u>	<u>.00</u>	<u>33,799.05</u>	<u>90,646,451.95</u>	<u>0.04</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>4,261,483-</u>	<u>.00</u>	<u>.00</u>		<u>4,261,483.00</u>	<u>100.00-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>9,100,000</u>		<u>7,578,388.51</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>4,838,517</u>		<u>7,578,388.51</u>			

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I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restricted for Carryover	0	144,775.72
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	100,000	110,445.73
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Comm to Min Fnd Bal	0	.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assign-Maint/Literacy Adp	0	.00
G/L 888 Assigned to Other Purpose	500,000	691,112.79
G/L 890 Unassigned Fund Balance	117,742	2,904,543.42
G/L 891 Unassigned Min Fnd Bal Policy	4,120,775	3,727,510.85
<u>TOTAL</u>	4,838,517	7,578,388.51

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT  
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	962,105	.00	.00		962,105.00	0.00
2000 Local Support Nontax	100,000	.00	.00		100,000.00	0.00
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	4,207,000	.00	.00		4,207,000.00	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
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>5,269,105</b>	<b>.00</b>	<b>.00</b>		<b>5,269,105.00</b>	<b>0.00</b>
<b>B. EXPENDITURES</b>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	8,721,699	.00	.00	592.95	8,721,106.05	0.01
30 Equipment	1,115,338	.00	.00	0.00	1,115,338.00	0.00
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
<b>Total EXPENDITURES</b>	<b>9,837,037</b>	<b>.00</b>	<b>.00</b>	<b>592.95</b>	<b>9,836,444.05</b>	<b>0.01</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</b>	<b>4,567,932-</b>	<b>.00</b>	<b>.00</b>		<b>4,567,932.00</b>	<b>100.00-</b>
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>8,278,778</b>		<b>10,564,047.68</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>	<b>XXXXXXXX</b>		<b>.00</b>			
<b>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</b>	<b>3,710,846</b>		<b>10,564,047.68</b>			

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I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restricted For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	0	4,679,393.13
G/L 862 Committed from Levy Proceeds	0	3,639,434.71
G/L 863 Restricted from State Proceeds	0	.00
G/L 864 Restricted from Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	0	.00
G/L 866 Restricted Impact Fees	0	2,177.00
G/L 867 Restricted Mitigation Fees	0	.00
G/L 869 Restricted fr Undistr Proceeds	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 889 Assigned to Fund Purposes	3,710,846	2,243,042.84
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	3,710,846	10,564,047.68



30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT  
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	10,648,595	.00	.00		10,648,595.00	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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	10,651,095	.00	.00		10,651,095.00	0.00
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	5,225,000	.00	.00	0.00	5,225,000.00	0.00
Interest On Bonds	5,289,969	.00	.00	0.00	5,289,969.00	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
<u>Total EXPENDITURES</u>	10,524,969	.00	.00	0.00	10,524,969.00	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>	126,126	.00	.00		126,126.00-	100.00-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	4,070,096		6,281,767.32			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	4,196,222		6,281,767.32			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	4,196,222		6,281,767.32			
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			
<u>TOTAL</u>	4,196,222		6,281,767.32			

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40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT  
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES</b>						
1000 GENERAL STUDENT BODY	137,000	.00	.00		137,000.00	0.00
2000 ATHLETICS	182,500	.00	.00		182,500.00	0.00
3000 CLASSES	34,600	.00	.00		34,600.00	0.00
4000 CLUBS	352,220	.00	.00		352,220.00	0.00
6000 PRIVATE MONEYS	3,000	.00	.00		3,000.00	0.00
<u>Total REVENUES</u>	709,320	.00	.00		709,320.00	0.00
<b>B. EXPENDITURES</b>						
1000 GENERAL STUDENT BODY	117,354	.00	.00	0.00	117,354.00	0.00
2000 ATHLETICS	268,550	.00	.00	0.00	268,550.00	0.00
3000 CLASSES	26,700	.00	.00	0.00	26,700.00	0.00
4000 CLUBS	361,522	.00	.00	0.00	361,522.00	0.00
6000 PRIVATE MONEYS	3,000	.00	.00	0.00	3,000.00	0.00
<u>Total EXPENDITURES</u>	777,126	.00	.00	0.00	777,126.00	0.00
<b>C. EXCESS OF REVENUES</b>						
<u>OVER(UNDER) EXPENDITURES</u> (A-B)	67,806-	.00	.00		67,806.00	100.00-
<b>D. TOTAL BEGINNING FUND BALANCE</b>						
	410,315		430,500.30			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>						
	XXXXXXXXXX		.00			
<b>F. TOTAL ENDING FUND BALANCE</b>						
<u>C+D + OR - E)</u>	342,509		430,500.30			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	342,509		430,500.30			
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>	342,509		430,500.30			

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90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT  
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
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	350,262	.00	.00		350,262.00	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
<b>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</b>	<b>350,762</b>	<b>.00</b>	<b>.00</b>		<b>350,762.00</b>	<b>0.00</b>
<b>B. 9900 TRANSFERS IN FROM GF</b>						
	0	.00	.00		.00	0.00
<b>C. Total REV./OTHER FIN. SOURCES</b>						
	350,762	.00	.00		350,762.00	0.00
<b>D. EXPENDITURES</b>						
Type 30 Equipment	1,000,000	.00	.00	634,255.80	365,744.20	63.43
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<b>Total EXPENDITURES</b>	<b>1,000,000</b>	<b>.00</b>	<b>.00</b>	<b>634,255.80</b>	<b>365,744.20</b>	<b>63.43</b>
<b>E. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
	0	.00	.00			
<b>F. OTHER FINANCING USES (GL 535)</b>						
	0	.00	.00			
<b>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</b>						
	649,238-	.00	.00		649,238.00	100.00-
<b>H. TOTAL BEGINNING FUND BALANCE</b>						
	692,240		494,190.71			
<b>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>						
	XXXXXXXXXX		.00			
<b>J. TOTAL ENDING FUND BALANCE</b>						
	43,002		494,190.71			
<b>(G+H + OR - I)</b>						
<b>K. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	43,002		494,190.71			
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			
<b>TOTAL</b>	<b>43,002</b>		<b>494,190.71</b>			

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