

La Conner School District No.311

F-195F

ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	28.00	55.00	55.00	55.00
2. Grade 1	30.00	28.00	55.00	55.00
3. Grade 2	34.00	30.00	28.00	55.00
4. Grade 3	44.00	34.00	30.00	28.00
5. Grade 4	42.00	44.00	34.00	30.00
6. Grade 5	38.00	42.00	44.00	34.00
7. Grade 6	40.00	38.00	42.00	44.00
8. Grade 7	50.00	40.00	38.00	42.00
9. Grade 8	34.00	50.00	40.00	38.00
10. Grade 9	50.00	34.00	50.00	40.00
11. Grade 10	46.00	50.00	34.00	50.00
12. Grade 11 (excluding Running Start)	47.00	46.00	50.00	34.00
13. Grade 12 (excluding Running Start)	47.00	47.00	46.00	50.00
14. SUBTOTAL	530.00	538.00	546.00	555.00
15. Running Start	17.00	17.00	17.00	17.00
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	547.00	555.00	563.00	572.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	50.364	47.000	47.000	47.000
2. General Fund FTE Classified Employees /4	36.038	36.000	36.000	36.000

La Conner School District No.311

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	980,986	981,000	981,000	981,000
2000 Local Nontax Support	1,146,495	1,000,000	1,000,000	1,000,000
3000 State, General Purpose	5,962,995	6,400,000	6,800,000	7,000,000
4000 State, Special Purpose	2,306,292	2,500,000	2,750,000	3,000,000
5000 Federal, General Purpose	2,173,183	2,200,000	2,400,000	2,600,000
6000 Federal, Special Purpose	1,166,349	750,000	750,000	750,000
7000 Revenues from Other School Districts	12,000	25,000	25,000	25,000
8000 Revenues from Other Entities	107,700	100,000	100,000	100,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	13,856,000	13,956,000	14,806,000	15,456,000
EXPENDITURES				
00 Regular Instruction	6,542,614	6,542,610	6,542,610	6,542,610
10 Federal Special Purpose Funding	200,000	310,390	310,390	310,390
20 Special Education Instruction	1,449,000	1,449,000	1,449,000	1,449,000
30 Vocational Education Instruction	218,000	218,000	218,000	218,000
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	1,052,000	1,052,000	1,052,000	1,052,000
70 Other Instructional Programs	1,370,236	1,408,500	1,408,500	1,408,500
80 Community Services	0	0	0	0
90 Support Services	3,566,500	3,566,500	3,566,500	3,566,500
B. TOTAL EXPENDITURES	14,398,350	14,547,000	14,547,000	14,547,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	200,000	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)	-742,349	-591,000	259,000	909,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	852,000	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

La Conner School District No.311

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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	0	0	0	0
G.L.890 Unassigned Fund Balance	1,100,000	1,209,650	618,650	877,650
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,952,000	1,209,650	618,650	877,650
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	0	0	0	0

La Conner School District No.311

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.890 Unassigned Fund Balance	1,209,650	618,650	877,650	1,786,650
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,209,650	618,650	877,650	1,786,650

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.

La Conner School District No.311

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES				
100 General Student Body	20,000	20,000	20,000	20,000
200 Athletics	45,000	45,000	45,000	45,000
300 Classes	5,000	5,000	5,000	5,000
400 Clubs	5,000	5,000	5,000	5,000
600 Private Moneys	2,000	2,000	2,000	2,000
A. TOTAL REVENUES	77,000	77,000	77,000	77,000
EXPENDITURES				
100 General Student Body	15,000	15,000	15,000	15,000
200 Athletics	45,000	45,000	45,000	45,000
300 Classes	12,000	12,000	12,000	12,000
400 Clubs	12,000	12,000	12,000	12,000
600 Private Moneys	2,000	2,000	2,000	2,000
B. TOTAL EXPENDITURES	86,000	86,000	86,000	86,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-9,000	-9,000	-9,000	-9,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	71,900	62,900	53,900	44,900
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	71,900	62,900	53,900	44,900
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	62,900	53,900	44,900	35,900
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

La Conner School District No.311

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	62,900	53,900	44,900	35,900

La Conner School District No.311

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,299,999	1,300,000	1,400,000	1,400,000
2000 Local Nontax Support	500	7,000	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	1,300,499	1,307,000	1,405,000	1,405,000
EXPENDITURES				
Matured Bond Expenditures	1,145,000	1,215,000	1,250,000	1,290,000
Interest on Bonds	253,600	223,341	208,645	200,000
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	1,398,600	1,438,341	1,458,645	1,490,000
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)	-98,100	-131,341	-53,645	-85,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,250,000	1,151,900	1,020,559	966,914
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	1,250,000	1,151,900	1,020,559	966,914
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

La Conner School District No.311

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.830 Restricted for Debt Service	1,151,900	1,020,559	966,914	881,914
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
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,151,900	1,020,559	966,914	881,914

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.

La Conner School District No.311

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	0	0	0	0
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	40,000	0	40,000	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	52,950	50,000	0	0
9000 Other Financing Sources	200,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	292,950	50,000	40,000	0
EXPENDITURES				
10 Sites	100,000	0	0	0
20 Buildings	550,000	0	0	0
30 Equipment	150,000	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	800,000	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 (A-B-C-D)	-507,050	50,000	40,000	0
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

La Conner School District No.311

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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	545,000	37,950	87,950	127,950
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	545,000	37,950	87,950	127,950
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	37,950	87,950	127,950	127,950
G.L.890 Unassigned Fund Balance	0	0	0	0

La Conner School District No.311

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	37,950	87,950	127,950	127,950

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.

La Conner School District No.311

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	20	20	25	25
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	49,470	50,000	50,000	50,000
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

La Conner School District No.311

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
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	49,490	50,020	50,025	50,025
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	150,000	0	0	150,000
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	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	150,000	0	0	150,000
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)	-100,510	50,020	50,025	-99,975
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	187,200	86,690	136,710	186,735
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	187,200	86,690	136,710	186,735
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	86,690	136,710	186,735	86,760
G.L.830 Restricted for Debt Service	0	0	0	0

La Conner School District No.311

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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/	86,690	136,710	186,735	86,760

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.