

**PENINSULA SCHOOL DISTRICT NO. 401**

**Resolution No. 22 - 04  
2021-2022 Budget Extension – General Fund**

**WHEREAS,** WAC 392-123-071 through 392-123-074 and WAC 392-123-078 and 392-123-079 permits a second class district board of directors to petition OSPI to increase the amount of appropriation from any fund, and allows a first class district to file an increase of the amount of appropriation from any fund, and

**WHEREAS,** the General Fund of Peninsula School District Number 401 needs to increase expenditure capacity to support additional costs incurred within the food service program for the 2021-2022 school year and,

**WHEREAS,** the General Fund beginning cash/fund balance plus increased state and federal revenues is sufficient to provide for the additional expenditures,

**THEREFORE,** BE IT RESOLVED the Board of Directors of Peninsula School District, Pierce County, Washington, hereby petition OSPI to increase the 2021-2022 General Fund appropriation amount from \$149,356,633 to \$150,756,633, an increase of \$1,400,000,

**DATED** this 25th day of August, 2022.

**PENINSULA SCHOOL DISTRICT  
BOARD OF DIRECTORS**

\_\_\_\_\_  
PRESIDENT

\_\_\_\_\_  
VICE-PRESIDENT

\_\_\_\_\_  
DIRECTOR

\_\_\_\_\_  
DIRECTOR

\_\_\_\_\_  
DIRECTOR

Attest:

\_\_\_\_\_  
Krestin Bahr, Secretary  
Board of Directors

Peninsula School District No.401

SUMMARY OF GENERAL FUND BUDGET

|   | (1)<br>Current Budget | (2)<br>Current Year<br>Change | (3)<br>Revised<br>Budget |
|---|-----------------------|-------------------------------|--------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>   |                       |                               |                          |
| 1000   Local Taxes  | 24,146,235            | 0                             | 24,146,235               |
| 2000   Local Nontax Support   | 1,159,974             | 1,817,526                     | 2,977,500                |
| 3000   State, General Purpose   | 87,720,182            | -5,173,787                    | 82,546,395               |
| 4000   State, Special Purpose   | 20,609,223            | 751,813                       | 21,361,036               |
| 5000   Federal, General Purpose   | 8,000                 | 17,000                        | 25,000                   |
| 6000   Federal, Special Purpose   | 8,226,826             | 7,100,985                     | 15,327,811               |
| 7000   Revenues from Other School Districts   | 0                     | 0                             | 0                        |
| 8000   Revenues from Other Entities   | 801,313               | 33,687                        | 835,000                  |
| 9000   Other Financing Sources  | 0                     | 0                             | 0                        |
| <b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  | <b>142,671,753</b>    | <b>4,547,224</b>              | <b>147,218,977</b>       |
| <b>EXPENDITURES</b>   |                       |                               |                          |
| 00   Regular Instruction  | 86,732,986            | 0                             | 86,732,986               |
| 10   Federal Special Purpose Funding  | 3,514,331             | 0                             | 3,514,331                |
| 20   Special Education Instruction  | 20,250,612            | 0                             | 20,250,612               |
| 30   Vocational Education Instruction   | 5,196,748             | 0                             | 5,196,748                |
| 40   Skill Center Instruction   | 0                     | 0                             | 0                        |
| 50 and 60   Compensatory Education Instruction  | 3,698,200             | 0                             | 3,698,200                |
| 70   Other Instructional Programs   | 1,092,997             | 0                             | 1,092,997                |
| 80   Community Services   | 592,754               | 0                             | 592,754                  |
| 90   Support Services   | 28,278,005            | 1,400,000                     | 29,678,005               |
| <b>B. TOTAL EXPENDITURES</b>  | <b>149,356,633</b>    | <b>1,400,000</b>              | <b>150,756,633</b>       |
| <b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>  | <b>0</b>              | <b>0</b>                      | <b>0</b>                 |
| <b>D. OTHER FINANCING USES (G.L.535) 2/</b>   | <b>0</b>              | <b>0</b>                      | <b>0</b>                 |
| <b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b> | <b>-6,684,879</b>     | <b>3,147,224</b>              | <b>-3,537,655</b>        |
| <b>BEGINNING FUND BALANCE</b>   |                       |                               |                          |
| G.L.810 Restricted for Other Items  | 0                     | 0                             | 0                        |
| G.L.815 Restricted for Unequalized Deductible Revenue   | 0                     | 0                             | 0                        |
| G.L.821 Restricted for Carryover of Restricted Revenues   | 368,250               | 182,033                       | 550,283                  |
| G.L.825 Restricted for Skill Center   | 0                     | 0                             | 0                        |
| G.L.828 Restricted for Carryover of Food Service Revenue  | 0                     | 0                             | 0                        |
| G.L.830 Restricted for Debt Service   | 0                     | 0                             | 0                        |

Peninsula School District No.401

SUMMARY OF GENERAL FUND BUDGET

|  | (1)<br>Current Budget | (2)<br>Current Year<br>Change | (3)<br>Revised<br>Budget |
|--|-----------------------|-------------------------------|--------------------------|
| G.L.835 Restricted for Arbitrage Rebate                          | 0                     | 0                             | 0                        |
| G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items      | 1,250,000             | 949,711                       | 2,199,711                |
| G.L.845 Restricted for Self-Insurance                            | 0                     | 0                             | 0                        |
| G.L.850 Restricted for Uninsured Risks                           | 0                     | 0                             | 0                        |
| G.L.870 Committed to Other Purposes                              | 0                     | 0                             | 0                        |
| G.L.872 Committed to Economic Stabilization                      | 0                     | 0                             | 0                        |
| G.L.875 Assigned to Contingencies                                | 1,000,000             | 0                             | 1,000,000                |
| G.L.884 Assigned to Other Capital Projects                       | 0                     | 0                             | 0                        |
| G.L.888 Assigned to Other Purposes                               | 2,753,444             | 3,674,052                     | 6,427,496                |
| G.L.890 Unassigned Fund Balance                                  | 10,165,718            | -3,387,672                    | 6,778,046                |
| G.L.891 Unassigned to Minimum Fund Balance Policy                | 0                     | 0                             | 0                        |
| <b>F. TOTAL BEGINNING FUND BALANCE</b>                           | <b>15,537,412</b>     | <b>1,418,124</b>              | <b>16,955,536</b>        |
| <b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b> | <b>XXXXX</b>          | <b>XXXXX</b>                  | <b>XXXXX</b>             |
| <b>ENDING FUND BALANCE</b>                                       |                       |                               |                          |
| G.L.810 Restricted for Other Items                               | 0                     | 0                             | 0                        |
| G.L.815 Restricted for Unequalized Deductible Revenue            | 0                     | 0                             | 0                        |
| G.L.821 Restricted for Carryover of Restricted Revenues          | 0                     | 495,654                       | 495,654                  |
| G.L.825 Restricted for Skill Center                              | 0                     | 0                             | 0                        |
| G.L.828 Restricted for Carryover of Food Service Revenue         | 0                     | 0                             | 0                        |
| G.L.830 Restricted for Debt Service                              | 0                     | 0                             | 0                        |
| G.L.835 Restricted for Arbitrage Rebate                          | 0                     | 0                             | 0                        |
| G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items      | 900,000               | 200,000                       | 1,100,000                |
| G.L.845 Restricted for Self-Insurance                            | 0                     | 0                             | 0                        |
| G.L.850 Restricted for Uninsured Risks                           | 0                     | 0                             | 0                        |
| G.L.870 Committed to Other Purposes                              | 0                     | 0                             | 0                        |
| G.L.872 Committed to Economic Stabilization                      | 0                     | 0                             | 0                        |
| G.L.875 Assigned to Contingencies                                | 1,000,000             | 0                             | 1,000,000                |
| G.L.884 Assigned to Other Capital Projects                       | 0                     | 0                             | 0                        |
| G.L.888 Assigned to Other Purposes                               | 650,000               | 2,850,000                     | 3,500,000                |
| G.L.890 Unassigned Fund Balance                                  | 6,302,532             | 1,019,694                     | 7,322,226                |
| G.L.891 Unassigned to Minimum Fund Balance Policy                | 0                     | 0                             | 0                        |
| <b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>              | <b>8,852,532</b>      | <b>4,565,348</b>              | <b>13,417,880</b>        |

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

**Peninsula School District No.401**

**SUMMARY OF GENERAL FUND BUDGET**

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.

3/ Line H must be equal to or greater than all restricted fund balances.