

Coupeville School District No.204

DRAFT

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,028.73		1,020.89		927.30	
FTE Certificated Employees	62.016		66.100		62.000	
FTE Classified Employees	39.021		45.966		42.749	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	20,102,513		19,800,000		18,744,537	
Total Expenditures	18,888,904		19,795,000		19,187,117	
Total Beginning Fund Balance	750,257		1,174,950		2,000,000	
Total Ending Fund Balance	1,913,866		1,179,950		1,557,420	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	8,860,960	46.91	9,840,275	49.71	9,421,304	49.10
Federal Special Purpose Funding	0	16.22	0	0.00	XXXXX	XXXXX
Special Education Instruction	3,063,728	2.28	2,969,562	15.00	3,090,982	16.11
Vocational Instruction	431,583	0.00	492,548	2.49	420,443	2.19
Skill Center Instruction	0	8.33	0	0.00	0	0.00
Compensatory Education	1,573,021	0.25	1,046,844	5.29	950,244	4.95
Other Instructional Programs	46,467	0.22	490,642	2.48	47,947	0.25
Community Services	40,811	25.79	0	0.00	13,406	0.07
Support Services	4,872,334	100.00	4,955,129	25.03	5,242,791	27.32
Total - Program Groups	18,888,904		19,795,000	100.00	19,187,117	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	10,787,134	57.11	11,876,990	60.00	10,380,501	54.10
Teaching Support	1,472,230	7.79	1,497,200	7.56	1,749,460	9.12
Other Supportive Activities	3,442,307	18.22	3,433,407	17.34	3,680,380	19.18
Building Administration	1,177,527	6.23	1,179,846	5.96	1,472,976	7.68
Central Administration	1,802,957	9.55	1,807,557	9.13	1,903,800	9.92
Total - Activity Groups	18,888,904	100.00	19,795,000	100.00	19,187,117	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	8,390,426	44.42	8,702,954	43.97	8,225,308	42.87
Classified Salaries	3,583,278	18.97	3,820,742	19.30	3,754,306	19.57
Employee Benefits and Payroll Taxes	3,917,506	20.74	4,086,304	20.64	3,932,891	20.50
Supplies, Instructional Resources and Noncapitalized Items	829,919	4.39	1,470,495	7.43	878,798	4.58
Purchased Services	1,964,629	10.40	1,662,055	8.40	2,338,794	12.19
Travel	57,288	0.30	42,450	0.21	56,012	0.29
Capital Outlay	145,859	0.77	10,000	0.05	1,008	0.01
Total - Objects	18,888,904	100.00	19,795,000	100.00	19,187,117	100.00

Coupeville School District No.204
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

DRAFT

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	36,389	35,600	60,784
200 Athletics	132,927	146,000	123,690
300 Classes	7,100	12,000	11,302
400 Clubs	18,186	41,000	45,820
600 Private Moneys	2,056	28,400	5,010
A. TOTAL REVENUES	196,659	263,000	246,606
EXPENDITURES			
100 General Student Body	19,588	38,800	47,650
200 Athletics	127,665	139,100	118,128
300 Classes	6,650	12,000	8,900
400 Clubs	11,266	48,000	72,146
600 Private Moneys	371	12,100	14,030
B. TOTAL EXPENDITURES	165,540	250,000	260,854
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	31,119	13,000	-14,248
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	155,463	175,303	254,959
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	155,463	175,303	254,959
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	186,582	188,303	240,711
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

DRAFT

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	186,582	188,303	240,711

Coupeville School District No.204

SUMMARY OF DEBT SERVICE FUND BUDGET

DRAFT

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,083	0	980
2000 Local Nontax Support	210	0	260
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	50,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	57,293	0	1,240
EXPENDITURES			
Matured Bond Expenditures	51,894	0	0
Interest on Bonds	2,595	5,000	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	54,489	5,000	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	2,804	-5,000	1,240
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,787	7,716	9,760
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	4,787	7,716	9,760
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	7,590	2,716	11,000

Coupeville School District No.204

SUMMARY OF DEBT SERVICE FUND BUDGET

DRAFT

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	7,590	2,716	11,000

Coupeville School District No.204
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

DRAFT

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,777,008	500,000	1,100,000
2000 Local Nontax Support	88,364	50,000	98,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	552,673
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	9,000,000
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,865,372	550,000	10,750,673
EXPENDITURES			
10 Sites	716,510	800,000	65,000
20 Buildings	27,010	2,550,000	10,035,000
30 Equipment	258,274	300,000	310,343
40 Energy	0	0	552,673
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	1,001,794	3,650,000	10,963,016
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	210,000	220,000	300,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLows (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTflows (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	653,578	-3,320,000	-512,343
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Coupeville School District No.204
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

DRAFT

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	2,617,856	3,534,058	2,178,438
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	1,100,000
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	200,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	2,617,856	3,534,058	3,478,438
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	3,271,434	214,058	2,178,438
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	1,100,000
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	-312,343
I. TOTAL ENDING FUND BALANCE (G+H)	3,271,434	214,058	2,966,095

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

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SUMMARY OF CAPITAL PROJECTS 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.

Coupeville School District No.204
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

DRAFT

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	3,760	2,500	500
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	179,087	179,087	108,477
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0

Coupeville School District No.204
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

DRAFT

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	182,846	181,587	108,977
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	182,846	181,587	108,977
EXPENDITURES			
33 Transportation Equipment Purchases	188,596	402,000	0
34 Transportation Equipmment Major Repair	0	0	116,977
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	188,596	402,000	116,977
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	-5,750	-220,413	-8,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	229,394	222,597	8,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL BEGINNING FUND BALANCE	229,394	222,597	8,000
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

Coupeville School District No.204
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

DRAFT

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	223,644	2,184	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	223,644	2,184	0

- 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.