

Lynden School District No.504

FISCAL YEAR 2022-2023

REPORT TITLE	PAGE NAME
LEVY	
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
GENERAL FUND BUDGET	
Financial Summary	Budget Summary
Enrollment and Staff Counts	GF1
Summary of General Fund	GF2
Revenues and Other Financing Sources	GF4
Expenditure by Program	GF8
Program Summary by Object of Expenditure	GF9
Program Matrices	GF9-XX
Salary Exhibits: Certificated Employees	GF9-201-XX
Salary Exhibits: Classified Employees	GF9-301-XX
Objects of Expenditure	GF10
Activity Summary	GF11
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13
Long-Term Financing: Conditional Sales Contract	GF14
Certificated/Classified Staff Counts by Activity	GF15
ASSOCIATED STUDENT BODY FUND BUDGET	
Summary of Associated Student Body Fund	ASB1
DEBT SERVICE FUND BUDGET	
Summary of Debt Service Fund	DS1
Revenues and Other Financing Sources	DS2
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3
Detail of Outstanding Bonds	DS4
CAPITAL PROJECTS FUND BUDGET	
Summary of Capital Projects Fund	CP1
Revenues and Other Financing Sources	CP3
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5
Description of Projects	CP6
Salary Exhibit: Certificated Employees	CP7
Salary Exhibit: Classified Employees	CP8
Long-Term Financing: Conditional Sales Contracts	CP9

Lynden School District No.504

FISCAL YEAR 2022-2023

REPORT TITLE	PAGE NAME
TRANSPORTATION VEHICLE FUND BUDGET	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

Lynden School District No.504

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Lynden School District School District No. 504 of Whatcom County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060; (a) established the total appropriation expenditure amount for each fund for the fiscal year; and (b) the budget for each fund represents the budget as adopted by the Board of Directors; and (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2022 through August 31, 2023.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 08/09/2022

Lynden School District No.504

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	54,121,475	708,368	3,757,707	1,661,836	227,500
Total Appropriation (Expenditures)	56,710,615	758,968	3,784,240	749,268	300,000
Other Financing Uses--Transfers Out (G.L. 536)	389,316	XXXXX	0	704,215	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-2,978,455	-50,600	-26,532	208,353	-72,500
Beginning Total Fund Balance	5,551,691	188,373	2,553,070	1,302	324,207
Ending Total Fund Balance	2,573,235	137,773	2,526,537	209,655	251,707

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	7,600,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	7,600,000	XXXXX	3,132,300	800,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Lynden School District No.504

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,297.55		3,415.00		3,344.00	
FTE Certificated Employees	234.966		245.507		240.100	
FTE Classified Employees	127.683		146.739		146.827	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	50,001,481		52,631,500		54,121,475	
Total Expenditures	50,168,362		53,937,429		56,710,615	
Total Beginning Fund Balance	6,183,824		5,724,164		5,551,691	
Total Ending Fund Balance	5,709,754		4,295,235		2,573,235	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	28,962,296	57.73	30,673,725	56.87	31,682,410	55.87
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	1,068,329	1.88
Special Education Instruction	8,043,607	16.03	8,732,469	16.19	8,720,543	15.38
Vocational Instruction	1,985,776	3.96	1,949,014	3.61	2,132,424	3.76
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,864,179	3.72	2,121,709	3.93	2,212,937	3.90
Other Instructional Programs	302,575	0.60	747,802	1.39	1,220,541	2.15
Community Services	23,565	0.05	12,000	0.02	39,500	0.07
Support Services	8,186,327	16.32	8,594,239	15.93	9,633,931	16.99
Total - Program Groups	50,168,362	100.00	53,937,429	100.00	56,710,615	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	30,315,914	60.43	34,157,046	63.33	34,135,109	60.19
Teaching Support	7,745,769	15.44	7,499,021	13.90	8,938,420	15.76
Other Supportive Activities	6,173,502	12.31	6,548,319	12.14	7,238,390	12.76
Building Administration	2,678,011	5.34	2,798,757	5.19	3,118,657	5.50
Central Administration	2,905,102	5.79	2,934,286	5.44	3,280,039	5.78
Total - Activity Groups	50,168,362	100.00	53,937,429	100.00	56,710,615	100.00

Lynden School District No.504

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	21,472,439	42.80	23,495,466	43.56	24,795,366	43.72
Classified Salaries	7,017,779	13.99	8,291,270	15.37	8,750,509	15.43
Employee Benefits and Payroll Taxes	12,019,437	23.96	12,463,656	23.11	13,375,842	23.59
Supplies, Instructional Resources and Noncapitalized Items	3,402,833	6.78	2,942,718	5.46	3,409,500	6.01
Purchased Services	6,139,025	12.24	6,619,629	12.27	6,077,398	10.72
Travel	16,827	0.03	95,190	0.18	262,000	0.46
Capital Outlay	100,020	0.20	29,500	0.05	40,000	0.07
Total - Objects	50,168,362	100.00	53,937,429	100.00	56,710,615	100.00

Lynden School District No.504

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	183.63	246.00	265.00
2. Grade 1	202.60	247.00	219.00
3. Grade 2	212.01	259.00	212.00
4. Grade 3	213.74	239.00	223.00
5. Grade 4	210.74	239.00	235.00
6. Grade 5	224.82	239.00	226.00
7. Grade 6	206.21	241.00	220.00
8. Grade 7	212.77	235.00	238.00
9. Grade 8	203.91	227.00	205.00
10. Grade 9	254.35	210.00	220.00
11. Grade 10	231.67	251.00	209.00
12. Grade 11 (excluding Running Start)	167.25	182.00	196.00
13. Grade 12 (excluding Running Start)	163.77	168.00	181.00
14. SUBTOTAL	2,687.47	2,983.00	2,849.00
15. Running Start	149.90	150.00	107.00
16. Dropout Reengagement Enrollment	20.00	19.00	18.00
17. ALE Enrollment	440.18	263.00	370.00
18. TOTAL K-12	3,297.55	3,415.00	3,344.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	234.97	245.51	240.100
2. General Fund FTE Classified Employees /4	127.68	146.74	146.827

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	6,049,109	7,001,600	7,348,011
2000 Local Nontax Support	429,912	613,000	572,000
3000 State, General Purpose	31,614,760	31,783,704	33,262,426
4000 State, Special Purpose	7,592,827	7,797,776	7,970,055
5000 Federal, General Purpose	38,755	20,000	35,000
6000 Federal, Special Purpose	4,094,155	4,039,420	3,823,983
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	100,080	1,376,000	1,110,000
9000 Other Financing Sources	81,882	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	50,001,481	52,631,500	54,121,475
EXPENDITURES			
00 Regular Instruction	28,962,296	30,673,725	31,682,410
10 Federal Special Purpose Funding	800,037	1,106,471	1,068,329
20 Special Education Instruction	8,043,607	8,732,469	8,720,543
30 Vocational Education Instruction	1,985,776	1,949,014	2,132,424
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,864,179	2,121,709	2,212,937
70 Other Instructional Programs	302,575	747,802	1,220,541
80 Community Services	23,565	12,000	39,500
90 Support Services	8,186,327	8,594,239	9,633,931
B. TOTAL EXPENDITURES	50,168,362	53,937,429	56,710,615
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	307,189	123,000	389,316
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-474,070	-1,428,929	-2,978,455
BEGINNING FUND BALANCE			
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	84,661	84,661	100,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	305,498	305,498	500,000
G.L.830 Restricted for Debt Service	0	0	0

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	380,732	200,000	150,000
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	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	233,000	233,000	250,000
G.L.890 Unassigned Fund Balance	2,841,004	4,901,005	2,051,691
G.L.891 Unassigned to Minimum Fund Balance Policy	2,338,929	0	2,500,000
F. TOTAL BEGINNING FUND BALANCE	6,183,824	5,724,164	5,551,691
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
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	84,661	0	100,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	305,498	0	500,000
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	380,732	0	150,000
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	233,000	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	250,000
G.L.890 Unassigned Fund Balance	2,366,935	1,595,463	-1,523,970
G.L.891 Unassigned to Minimum Fund Balance Policy	2,338,929	2,699,772	3,097,206
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,709,754	4,295,235	2,573,235

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

Lynden School District No.504**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.

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	6,048,770	7,001,600	7,347,658
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	339	0	353
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	6,049,109	7,001,600	7,348,011
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	18,562	40,000	35,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	6,475	1,500	30,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	2,573	18,000	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,042	375,000	300,000
2300 Investment Earnings	52,033	60,000	60,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	102,456	80,000	100,000
2600 Fines and Damages	1,134	0	1,000
2700 Rentals and Leases	0	10,000	10,000
2800 Insurance Recoveries	195,440	0	1,000
2900 Local Support Nontax, Unassigned	22,570	3,500	10,000
2910 E-Rate	27,627	25,000	25,000
2998 Local School Food Services-non NSLP	0	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	429,912	613,000	572,000
STATE, GENERAL PURPOSE			
3100 Apportionment	29,866,309	30,378,917	31,780,247
3121 Special Education--General Apportionment	779,584	801,761	870,179
3300 Local Effort Assistance	968,867	603,026	612,000
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	31,614,760	31,783,704	33,262,426
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	4,755,790	4,851,162	4,986,931
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	680,491	624,658	564,551
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	179,416	138,000	215,447
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	593,039	598,831	612,280
4174 Highly Capable	97,322	101,243	104,873
4188 Childcare	0	0	0
4198 School Food Services	23,551	23,600	25,973
4199 Transportation--Operations	1,242,425	1,460,282	1,460,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	20,792	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	7,592,827	7,797,776	7,970,055

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	38,755	20,000	35,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	38,755	20,000	35,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose--SLFRF	786,612	0	0
6112 Federal Special Purpose--ESSER II	0	268,000	92,000
6113 Federal Special Purpose--ESSER III	0	1,320,000	1,300,000
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	325,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6124 Special Education--Supplemental	772,284	1,018,198	825,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	23,147	20,000	17,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	344,285	404,151	404,060
6152 School Improve, Fed Other Title Grants under ESEA, Fed	50,957	98,131	75,000
6153 Migrant ESEA Migrant, Federal	74,177	95,000	96,423
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	32,511	49,000	10,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	273,982	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	1,200,230	656,940	575,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	66,697	35,000	40,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	4,600	0	4,500
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	382,158	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	82,515	75,000	60,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,094,155	4,039,420	3,823,983

REVENUES FROM OTHER SCHOOL DISTRICTS

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	100,080	111,000	110,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	1,265,000	1,000,000
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	100,080	1,376,000	1,110,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	30,882	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	51,000	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	81,882	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	50,001,481	52,631,500	54,121,475

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	27,270,657	29,011,057	29,698,864
02 Alternative Learning Experience	1,531,811	1,522,668	1,827,162
03 Basic Education - Dropout Reengagement	159,827	140,000	156,384
00 TOTAL REGULAR INSTRUCTION	28,962,296	30,673,725	31,682,410
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	786,618	0	0
12 Federal Special Purpose - ESSER II	0	214,068	0
13 Federal Special Purpose - ESSER III	13,419	892,403	715,876
14 Federal Special Purpose ESSER III Learning Loss	0	0	352,453
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	800,037	1,106,471	1,068,329
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	7,268,206	7,745,382	7,704,444
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	775,401	987,087	1,016,099
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	8,043,607	8,732,469	8,720,543
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,833,805	1,797,784	1,964,285
34 Middle School Career and Technical Education, State	129,398	134,230	151,139
38 Vocational, Federal	22,572	17,000	17,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,985,776	1,949,014	2,132,424
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	339,779	424,143	386,226
52 Other Title Grants under ESEA-Federal	50,104	98,013	99,482
53 Migrant ESEA Migrant, Federal	72,058	90,951	134,968
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	690,263	709,802	684,382
56 State Institutions, Centers and Homes, Delinquent	3,165	10,000	10,000
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	131,751	143,232	153,246
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	31,583	48,000	35,000
65 Transitional Bilingual, State	545,476	597,568	709,633
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,864,179	2,121,709	2,212,937
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	93,024	0	2,500
74 Highly Capable	103,413	120,104	78,835
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	106,138	627,698	1,139,206
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	302,575	747,802	1,220,541
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	22,630	0	25,000
89 Other Community Services	935	12,000	14,500

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	23,565	12,000	39,500
SUPPORT SERVICES			
97 District-wide Support	5,966,406	5,767,135	6,615,132
98 School Food Services	899,512	1,054,447	1,170,616
99 Pupil Transportation	1,320,408	1,772,657	1,848,183
90 TOTAL SUPPORT SERVICES	8,186,327	8,594,239	9,633,931
TOTAL PROGRAM EXPENDITURES	50,168,362	53,937,429	56,710,615

Lynden School District No.504
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	29,698,864	66,150		17,119,321	2,424,631	7,176,196	1,240,250	1,672,316	0	0
02 ALE	1,827,162	0		943,601	178,237	480,324	0	0	225,000	0
03 Basic Education - Dropout Reengagement	156,384	0		0	0	0	0	156,384	0	0
TOTAL REGULAR INSTRUCTION	31,682,410	66,150		18,062,922	2,602,868	7,656,520	1,240,250	1,828,700	225,000	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	715,876	0		400,095	105,265	210,516	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	352,453	0		261,658	0	90,795	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,068,329	0		661,753	105,265	301,311	0	0	0	0
21 Sp Ed, Sup, St	7,704,444	1,000		3,343,569	1,551,197	2,185,178	623,500	0	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,016,099	0		287,698	278,922	299,479	0	150,000	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Lynden School District No.504

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	8,720,543	1,000		3,631,267	1,830,119	2,484,657	623,500	150,000	0	0
31 Voc, Basic, St	1,964,285	600		1,258,446	58,957	453,081	125,000	68,201	0	0
34 MidSchCar/Tec	151,139	0		75,147	16,004	34,988	25,000	0	0	0
38 Voc, Fed	17,000	0		0	0	0	17,000	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,132,424	600		1,333,593	74,961	488,069	167,000	68,201	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	386,226	0		47,377	160,845	120,254	2,750	55,000	0	0
52 Other Title Grants under ESEA-Federal	99,482	0	0	5,300	0	1,682	0	77,500	15,000	0
53 ESEA Migrant, Federal	134,968	0		0	67,326	47,642	0	0	20,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	684,382	0		174,224	257,218	227,940	0	25,000	0	0
56 St In, Ctr/Hm, D	10,000	0		0	0	0	0	10,000	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

Lynden School District No.504

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
58 Sp/Plt Pgm, St	153,246	0		103,985	0	24,261	0	0	0	25,000
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	35,000	0		0	0	0	0	35,000	0	0
65 Tran Biling, St	709,633	0		224,183	215,335	220,115	0	50,000	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,212,937	0	0	555,069	700,724	641,894	2,750	252,500	35,000	25,000
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	2,500	0		0	0	0	2,500	0	0	0
74 Highly Capable	78,835	1,900		38,562	8,397	19,976	10,000	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	1,139,206	0		87,808	15,000	36,398	0	1,000,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,220,541	1,900		126,370	23,397	56,374	12,500	1,000,000	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	25,000	0		0	0	0	0	25,000	0	0

Lynden School District No.504

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
89 Othr Comm Srv	14,500	12,000	0	0	0	0	2,500	0	0	0
TOTAL COMMUNITY SERVICES	39,500	12,000	0	0	0	0	2,500	25,000	0	0
97 Distwide Suppt	6,615,132	500	-8,650	424,392	1,978,287	961,944	648,500	2,595,159	0	15,000
98 Schl Food Serv	1,170,616	300	0	0	419,276	216,040	495,000	40,000	0	0
99 Pupil Transp	1,848,183	2,700	-76,500	0	1,015,612	569,033	217,500	117,838	2,000	0
TOTAL SUPPORT SERVICES	9,633,931	3,500	-85,150	424,392	3,413,175	1,747,017	1,361,000	2,752,997	2,000	15,000
OBJECT TOTALS	56,710,615	85,150	-85,150	24,795,366	8,750,509	13,375,842	3,409,500	6,077,398	262,000	40,000

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	251,417	0		97,850	84,752	63,815	1,500	3,500	0	0
22 Lrn Resrc	697,085	0		0	170,910	102,425	423,750	0	0	0
23 Princ Off	2,557,509	0		1,157,392	675,118	717,499	0	7,500	0	0
24 Guid/Coun	1,215,768	0		800,147	84,048	316,573	15,000	0	0	0
25 Pupil M/S	443,548	0		0	242,050	201,498	0	0	0	0
26 Health	247,030	0		76,440	47,389	53,201	0	70,000	0	0
27 Teaching	20,822,743	1,000		13,624,199	630,201	5,268,527	82,500	1,216,316	0	0
28 Extracur	926,087	65,000		133,834	434,918	142,335	150,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,588,448	150		1,058,517	0	237,281	65,000	227,500	0	0
32 Inst Tech	250,000	0			0	0	102,500	147,500	0	0
33 Curriculum	699,229	0		170,942	55,245	73,042	400,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	29,698,864	66,150		17,119,321	2,424,631	7,176,196	1,240,250	1,672,316	0	0
FTE Program Staff				163.840	37.794					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	561,148	0		143,102	90,100	102,946	0	0	225,000	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,211,250	0		755,863	88,137	367,250	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	54,764	0		44,636	0	10,128	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	1,827,162	0		943,601	178,237	480,324	0	0	225,000	0
FTE Program Staff				10.000	3.693					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	156,384	0		0	0	0	0	156,384	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	156,384	0		0	0	0	0	156,384	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	84,430	0		65,233	0	19,197	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	226,675	0		63,370	82,099	81,206	0	0	0	0
27 Teaching	379,423	0		250,830	23,166	105,427	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	25,348	0		20,662	0	4,686	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	715,876	0		400,095	105,265	210,516	0	0	0	0
FTE Program Staff				3.900	2.303					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	332,499	0		245,391	0	87,108	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	19,954	0		16,267	0	3,687	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	352,453	0		261,658	0	90,795	0	0	0	0
FTE Program Staff				2.500						

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	370,107	0		163,083	99,602	97,422	10,000	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	1,000	0		0	0	0	1,000	0	0	0
26 Health	2,207,875	0		1,232,432	142,847	532,596	300,000	0	0	0
27 Teaching	4,844,992	1,000		1,769,529	1,308,748	1,515,715	250,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	232,970	0		178,525	0	39,445	15,000	0	0	0
32 Inst Tech	45,000	0			0	0	45,000	0	0	0
33 Curriculum	2,500	0		0	0	0	2,500	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	7,704,444	1,000		3,343,569	1,551,197	2,185,178	623,500	0	0	0
FTE Program Staff				35.940	29.632					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 23 - SP,Ed, Sup, IDEA, Fed

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	202,931	0		144,903	0	58,028	0	0	0	0
27 Teaching	799,466	0		131,632	278,922	238,912	0	150,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	13,702	0		11,163	0	2,539	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	1,016,099	0		287,698	278,922	299,479	0	150,000	0	0
FTE Program Staff				4.060	5.529					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	81,893	0		61,643	0	20,000	0	250	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	48,188	0		0	32,491	14,697	0	1,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,744,523	600		1,126,148	23,466	402,358	125,000	66,951	0	0
28 Extracur	3,000	0		0	3,000	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	86,681	0		70,655	0	16,026	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	1,964,285	600		1,258,446	58,957	453,081	125,000	68,201	0	0
FTE Program Staff				10.760	1.032					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	23,243	0		0	16,004	7,239	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	122,061	0		70,398	0	26,663	25,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,835	0		4,749	0	1,086	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	151,139	0		75,147	16,004	34,988	25,000	0	0	0
FTE Program Staff				0.800	0.240					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	17,000	0		0	0	0	17,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	17,000	0		0	0	0	17,000	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0	0	0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0	0	0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
61 Supv Bldg	0	0		0	0	0	0	0		0
62 Grnd Mnt	0	0			0	0	0	0		0
64 Maintnce	0	0			0	0	0	0		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	42,500	0		0	0	0	2,500	40,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	294,958	0		26,682	150,845	112,181	250	5,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	48,768	0		20,695	10,000	8,073	0	10,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	386,226	0		47,377	160,845	120,254	2,750	55,000	0	0
FTE Program Staff				0.200	3.205					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	99,482	0		5,300	0	1,682	0	77,500	15,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	99,482	0	0	5,300	0	1,682	0	77,500	15,000	0
FTE Program Staff				0.000						

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	64,715	0		0	37,060	27,655	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	63,625	0		0	26,036	17,589	0	0	20,000	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	6,628	0		0	4,230	2,398	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	134,968	0		0	67,326	47,642	0	0	20,000	0
FTE Program Staff					1.406					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	43,450	0		0	30,030	13,420	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	623,373	0		159,911	227,188	211,274	0	25,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	17,559	0		14,313	0	3,246	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	684,382	0		174,224	257,218	227,940	0	25,000	0	0
FTE Program Staff				1.700	5.142					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	10,000	0		0	0	0	0	10,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	10,000	0		0	0	0	0	10,000	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	119,243	0		96,985	0	22,258	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	9,003	0		7,000	0	2,003	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	25,000	0		0	0	0	0	0	0	25,000
Total	153,246	0		103,985	0	24,261	0	0	0	25,000
FTE Program Staff				0.000						

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	35,000	0		0	0	0	0	35,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	35,000	0		0	0	0	0	35,000	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	29,436	0		0	18,896	10,540	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	628,144	0		184,190	196,439	197,515	0	50,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	52,053	0		39,993	0	12,060	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	709,633	0		224,183	215,335	220,115	0	50,000	0	0
FTE Program Staff				2.000	4.698					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,500	0		0	0	0	2,500	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	2,500	0		0	0	0	2,500	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	78,835	1,900		38,562	8,397	19,976	10,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	78,835	1,900		38,562	8,397	19,976	10,000	0	0	0
FTE Program Staff				0.400	0.180					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	133,269	0		82,970	15,000	35,299	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,000,000	0		0	0	0	0	1,000,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,937	0		4,838	0	1,099	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	1,139,206	0		87,808	15,000	36,398	0	1,000,000	0	0
FTE Program Staff				1.000	0.000					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 88 - Child Care

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
25 Pupil M/S	25,000	0		0	0	0	0	25,000	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	25,000	0		0	0	0	0	25,000	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	12,000	12,000		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	2,500	0					2,500	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	14,500	12,000	0	0	0	0	2,500	0	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	180,000	0			0	0	50,000	130,000	0	0
12 Supt Off	596,071	0		261,309	127,730	127,032	5,000	75,000	0	0
13 Busns Off	688,321	0		0	454,920	153,401	28,000	52,000	0	0
14 HR	324,396	0		163,083	63,024	73,289	0	25,000	0	0
15 Pblc Rltn	20,000	0		0	0	0	5,000	15,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	191,088	500		0	128,168	51,920	10,500	0	0	0
62 Grnd Mnt	226,054	0			112,488	52,566	35,000	11,000	0	15,000
63 Oper Bldg	1,554,084	0			936,437	442,647	175,000	0	0	0
64 Maintnce	458,267	0	0		147,864	59,403	250,000	1,000	0	0
65 Utilities	1,000,000	0	0		0	0	0	1,000,000	0	0
67 Bldg Secu	55,000	0			0	0	55,000	0	0	0
68 Insurance	559,909	0					0	559,909		0
72 Info Sys	722,471	0	0	0	3,000	721	0	718,750	0	0
73 Printing	7,500	0	0	0	0	0	0	7,500	0	0
74 Warehouse	5,621	0	0	0	4,656	965	0	0	0	0
75 Mtr Pool	26,350	0	-8,650	0	0	0	35,000	0	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	6,615,132	500	-8,650	424,392	1,978,287	961,944	648,500	2,595,159	0	15,000
FTE Program Staff				3.000	30.227					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	129,858	300		0	91,249	33,309	5,000	0	0	0
42 Food	475,000	0					450,000	25,000		
44 Operation	565,758	0			328,027	182,731	40,000	15,000	0	0
49 Transfers	0		0							
Total	1,170,616	300	0	0	419,276	216,040	495,000	40,000	0	0
FTE Program Staff					7.577					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	268,307	100		0	186,606	76,851	2,500	1,250	1,000	0
52 Operation	1,388,222	2,500			749,248	461,224	155,000	19,250	1,000	0
53 Maintnce	200,816	100			79,758	30,958	60,000	30,000	0	0
56 Insurance	67,338							67,338		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-76,500		-76,500							
Total	1,848,183	2,700	-76,500	0	1,015,612	569,033	217,500	117,838	2,000	0
FTE Program Staff					14.169					

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like OTHER DISTRICT ADMINISTRATOR, ELEMENTARY PRINCIPAL, SECONDARY PRINCIPAL, NURSE, and SICK LEAVE.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-320	SECONDARY TEACHER	47.540	108,410	56,370	92,286.20	4,387,286	4,387,286	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,000	0	11,000
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,150	3,150	0
01-27-330	OTHER TEACHER	4.000	108,410	83,891	90,020.75	360,083	192,301	167,782
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,000	0	2,000
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,738	0	5,738
01-27-340	ELEMENTARY SPECIALIST TEACHER	8.600	108,410	68,700	92,575.47	796,149	796,149	0
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	500	0	500
01-27-400	OTHER SUPPORT PERSONNEL	3.000	108,410	83,891	100,237.00	300,711	300,711	0
ACTIVITY CODE 27 TOTAL		144.240				13,624,199	12,985,327	638,872
01-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,000	0	5,000
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,000	0	2,000
01-28-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,514	0	1,514
01-28-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,991	0	7,991
01-28-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,514	0	1,514
01-28-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,028	0	3,028
01-28-510	EXTRACURRICULAR	1.000	108,410	108,410	108,410.00	108,410	0	108,410
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	600	0	600
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,777	0	3,777
ACTIVITY CODE 28 TOTAL		1.000				133,834	0	133,834
01-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	64,500	0	64,500

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include various salary items and totals for activity codes 31 and 33, and a final PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like ELEMENTARY PRINCIPAL, SECONDARY PRINCIPAL, and various teacher roles, ending with a PROGRAM TOTAL row.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ RATE RATE RATE RATE SALARY 2/ SALARY SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 13 - Federal Special Purpose - ESSER III

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
13-21-130	OTHER DISTRICT ADMINISTRATOR	0.400	162,483	162,483	162,482.50	64,993	64,993	0
13-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	240	240	0
ACTIVITY CODE 21 TOTAL		0.400				65,233	65,233	0
13-26-470	NURSE	1.000	60,872	60,872	60,872.00	60,872	60,872	0
13-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,498	2,498	0
ACTIVITY CODE 26 TOTAL		1.000				63,370	63,370	0
13-27-310	ELEMENTARY HOMEROOM TEACHER	1.000	108,410	108,410	108,410.00	108,410	108,410	0
13-27-330	OTHER TEACHER	1.500	108,410	68,020	94,946.67	142,420	142,420	0
ACTIVITY CODE 27 TOTAL		2.500				250,830	250,830	0
13-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,372	14,372	0
13-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,255	2,255	0
13-31-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,035	4,035	0
ACTIVITY CODE 31 TOTAL		0.000				20,662	20,662	0
PROGRAM TOTAL		3.900				400,095	400,095	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
14-27-340	ELEMENTARY SPECIALIST TEACHER	2.500	108,410	66,358	98,156.40	245,391	245,391	0
ACTIVITY CODE 27 TOTAL		2.500				245,391	245,391	0
14-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,267	16,267	0
ACTIVITY CODE 31 TOTAL		0.000				16,267	16,267	0
PROGRAM TOTAL		2.500				261,658	261,658	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like OTHER DISTRICT ADMINISTRATOR, OCCUPATIONAL THERAPIST, COMMUNICATIONS DISORDER SPECIALIST, PSYCHOLOGIST, and various teacher roles.

Lynden School District No.504

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-31-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	33,536	33,536	0
ACTIVITY CODE 31 TOTAL		0.000				178,525	178,525	0
PROGRAM TOTAL		35.940				3,343,569	3,343,569	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 24-26-450, 24-27-005, 24-27-330, 24-31-332, 24-31-452 and their respective totals.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 31-21-130, 31-21-131, 31-21-132, 31-27-002, 31-27-320, 31-27-322, 31-31-002, 31-31-322, and PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	799	799	0
34-27-320	SECONDARY TEACHER	0.800	83,891	83,891	83,891.25	67,113	67,113	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,486	2,486	0
ACTIVITY CODE 27 TOTAL		0.800				70,398	70,398	0
34-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	300	300	0
34-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,449	4,449	0
ACTIVITY CODE 31 TOTAL		0.000				4,749	4,749	0
PROGRAM TOTAL		0.800				75,147	75,147	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 51-27-005, 51-27-340, 51-31-005, 51-31-332, 51-31-342 and their respective totals.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include 52-31-005 OTHER SALARY ITEMS, ACTIVITY CODE 31 TOTAL, and PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include categories like 55-27-002, 55-27-005, 55-27-330, 55-27-340, 55-31-312, 55-31-322, 55-31-332, 55-31-342, and PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ RATE RATE RATE SALARY 2/ SALARY SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	22,820	22,820	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	74,165	74,165	0
ACTIVITY CODE 27 TOTAL		0.000				96,985	96,985	0
58-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,000	7,000	0
ACTIVITY CODE 31 TOTAL		0.000				7,000	7,000	0
PROGRAM TOTAL		0.000				103,985	103,985	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like SECONDARY TEACHER, ELEMENTARY SPECIALIST TEACHER, and various totals for activity codes 27 and 31, and a final PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ RATE RATE RATE SALARY 2/ SALARY SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,024	3,024	0
74-27-310	ELEMENTARY HOMEROOM TEACHER	0.300	103,802	68,020	87,406.67	26,222	26,222	0
74-27-320	SECONDARY TEACHER	0.100	93,159	93,159	93,160.00	9,316	9,316	0
ACTIVITY CODE 27 TOTAL		0.400				38,562	38,562	0
PROGRAM TOTAL		0.400				38,562	38,562	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-24-440	SOCIAL WORKER	1.000	72,986	72,986	72,986.00	72,986	72,986	0
79-24-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,984	9,984	0
ACTIVITY CODE 24 TOTAL		1.000				82,970	82,970	0
79-31-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,838	4,838	0
ACTIVITY CODE 31 TOTAL		0.000				4,838	4,838	0
PROGRAM TOTAL		1.000				87,808	87,808	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Child Care

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL RATE LOW ANNUAL RATE AVERAGE ANNUAL RATE TOTAL ANNUAL SALARY 2/ ANNUAL STATE SALARY ANNUAL LOCAL SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include SICK LEAVE, VACATION PAYOFF, SUPERINTENDENT, and various administrative roles.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-940	OFFICE/CLERICAL	1.300	2,704.00	35.54	28.72	31.34	84,752	84,752	0
ACTIVITY CODE 21 TOTAL		1.300					84,752	84,752	0
01-22-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	6,000	0	6,000
01-22-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,500	0	4,500
01-22-910	AIDES	3.280	6,825.00	23.19	21.01	22.22	151,679	151,679	0
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	8,731	8,731	0
ACTIVITY CODE 22 TOTAL		3.280					170,910	160,410	10,500
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	25,000	0	25,000
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
01-23-940	OFFICE/CLERICAL	12.164	25,308.00	28.72	22.32	24.05	608,655	608,655	0
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	38,463	38,463	0
ACTIVITY CODE 23 TOTAL		12.164					675,118	647,118	28,000
01-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
01-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
01-24-910	AIDES	1.171	2,436.80	30.92	30.16	30.72	74,862	74,862	0
01-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,186	3,186	0
ACTIVITY CODE 24 TOTAL		1.171					84,048	78,048	6,000
01-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	13,000	0	13,000
01-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	0	1,000
01-25-910	AIDES	4.549	9,466.35	22.08	19.03	20.07	189,975	189,975	0
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	7,710	7,710	0
01-25-970	SERVICE WORKERS	0.636	1,323.00	22.02	22.02	22.02	29,132	29,132	0

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-25-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,233	1,233	0
ACTIVITY CODE 25 TOTAL		5.185					242,050	228,050	14,000
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,500	0	7,500
01-26-960	PROFESSIONAL	0.545	1,134.00	32.53	32.53	32.53	36,889	36,889	0
ACTIVITY CODE 26 TOTAL		0.545					47,389	36,889	10,500
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	15,000	0	15,000
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,500	0	14,500
01-27-910	AIDES	11.702	24,338.88	31.68	16.89	22.09	537,647	449,845	87,802
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	20,236	15,510	4,726
01-27-940	OFFICE/CLERICAL	0.500	1,040.00	35.54	35.54	35.54	36,962	36,962	0
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,856	5,856	0
ACTIVITY CODE 27 TOTAL		12.202					630,201	508,173	122,028
01-28-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	200	0	200
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,000	0	25,000
01-28-940	OFFICE/CLERICAL	0.947	1,970.00	25.12	23.23	24.03	47,343	0	47,343
01-28-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,182	0	3,182
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	359,193	0	359,193
ACTIVITY CODE 28 TOTAL		0.947					434,918	0	434,918

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-33-940	OFFICE/CLERICAL	1.000	2,080.00	26.56	26.56	26.56	55,245	55,245	0
ACTIVITY CODE 33 TOTAL		1.000					55,245	55,245	0
PROGRAM TOTAL		37.794					2,424,631	1,798,685	625,946

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-940	OFFICE/CLERICAL	1.691	3,516.75	25.12	23.23	24.10	84,753	84,753	0
02-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,347	5,347	0
ACTIVITY CODE 23 TOTAL		1.691					90,100	90,100	0
02-27-910	AIDES	2.002	4,163.67	21.82	19.60	20.65	85,980	85,980	0
02-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,157	2,157	0
ACTIVITY CODE 27 TOTAL		2.002					88,137	88,137	0
PROGRAM TOTAL		3.693					178,237	178,237	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 13 - Federal Special Purpose - ESSER III

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
13-26-910	AIDES	0.545	1,134.00	20.89	20.89	20.89	23,689	23,689	0
13-26-960	PROFESSIONAL	1.213	2,522.00	23.16	23.16	23.16	58,410	58,410	0
ACTIVITY CODE 26 TOTAL		1.758					82,099	82,099	0
13-27-910	AIDES	0.545	1,134.00	19.60	19.60	19.60	22,226	22,226	0
13-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	940	940	0
ACTIVITY CODE 27 TOTAL		0.545					23,166	23,166	0
PROGRAM TOTAL		2.303					105,265	105,265	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	1.746	3,632.00	28.72	23.23	25.84	93,843	93,843	0
21-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,759	5,759	0
ACTIVITY CODE 21 TOTAL		1.746					99,602	99,602	0
21-26-910	AIDES	2.166	4,505.76	31.56	27.88	30.04	135,358	135,358	0
21-26-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	7,489	7,489	0
ACTIVITY CODE 26 TOTAL		2.166					142,847	142,847	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	70,000	70,000	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	35,000	35,000	0
21-27-910	AIDES	25.357	52,752.24	23.64	19.60	21.54	1,136,537	1,136,537	0
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	49,962	49,962	0
21-27-940	OFFICE/CLERICAL	0.363	756.00	21.89	21.89	21.89	16,549	16,549	0
21-27-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	700	700	0
ACTIVITY CODE 27 TOTAL		25.720					1,308,748	1,308,748	0
PROGRAM TOTAL		29.632					1,551,197	1,551,197	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,520	3,520	0
24-27-910	AIDES	5.529	11,498.76	27.88	21.31	22.82	262,426	262,426	0
24-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	12,976	12,976	0
ACTIVITY CODE 27 TOTAL		5.529					278,922	278,922	0
PROGRAM TOTAL		5.529					278,922	278,922	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-24-910	AIDES	0.487	1,013.04	30.16	30.16	30.16	30,553	30,553	0
31-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,938	1,938	0
ACTIVITY CODE 24 TOTAL		0.487					32,491	32,491	0
31-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	300	300	0
31-27-910	AIDES	0.545	1,134.00	19.60	19.60	19.60	22,226	22,226	0
31-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	940	940	0
ACTIVITY CODE 27 TOTAL		0.545					23,466	23,466	0
31-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
ACTIVITY CODE 28 TOTAL		0.000					3,000	3,000	0
PROGRAM TOTAL		1.032					58,957	58,957	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-24-910	AIDES	0.240	498.96	30.16	30.16	30.16	15,049	15,049	0
34-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	955	955	0
ACTIVITY CODE 24 TOTAL		0.240					16,004	16,004	0
PROGRAM TOTAL		0.240					16,004	16,004	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,900	3,900	0
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
51-27-910	AIDES	3.205	6,667.92	22.67	19.60	20.55	137,008	137,008	0
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	6,937	6,937	0
ACTIVITY CODE 27 TOTAL		3.205					150,845	150,845	0
51-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,000	10,000	0
ACTIVITY CODE 31 TOTAL		0.000					10,000	10,000	0
PROGRAM TOTAL		3.205					160,845	160,845	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-940	OFFICE/CLERICAL	0.770	1,600.00	22.32	21.89	22.11	35,370	35,370	0
53-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,690	1,690	0
ACTIVITY CODE 21 TOTAL		0.770					37,060	37,060	0
53-24-910	AIDES	0.545	1,134.00	21.59	21.59	21.59	24,483	24,483	0
53-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,553	1,553	0
ACTIVITY CODE 24 TOTAL		0.545					26,036	26,036	0
53-27-910	AIDES	0.091	189.00	21.05	21.05	21.05	3,978	3,978	0
53-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	252	252	0
ACTIVITY CODE 27 TOTAL		0.091					4,230	4,230	0
PROGRAM TOTAL		1.406					67,326	67,326	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-24-910	AIDES	0.459	955.20	30.16	30.16	30.16	28,809	28,809	0
55-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,221	1,221	0
ACTIVITY CODE 24 TOTAL		0.459					30,030	30,030	0
55-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	10,001	10,001	0
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
55-27-910	AIDES	4.683	9,741.06	22.49	19.50	20.85	203,058	203,058	0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	9,129	9,129	0
ACTIVITY CODE 27 TOTAL		4.683					227,188	227,188	0
PROGRAM TOTAL		5.142					257,218	257,218	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.386	804.00	22.32	22.32	22.32	17,945	17,945	0
65-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	951	951	0
ACTIVITY CODE 21 TOTAL		0.386					18,896	18,896	0
65-27-910	AIDES	4.312	8,969.94	22.12	20.05	20.99	188,323	188,323	0
65-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	8,116	8,116	0
ACTIVITY CODE 27 TOTAL		4.312					196,439	196,439	0
PROGRAM TOTAL		4.698					215,335	215,335	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-910	AIDES	0.180	374.22	21.10	21.10	21.10	7,896	7,896	0
74-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	501	501	0
ACTIVITY CODE 27 TOTAL		0.180					8,397	8,397	0
PROGRAM TOTAL		0.180					8,397	8,397	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,000	15,000	0
ACTIVITY CODE 24 TOTAL		0.000					15,000	15,000	0
PROGRAM TOTAL		0.000					15,000	15,000	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Child Care

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 12, 13, 14, 61, 62, and 63 with their respective position titles and salary data.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	605	605	0
ACTIVITY CODE 63 TOTAL		16.363					936,437	868,437	68,000
97-64-920	CRAFTS/TRADES	1.000	2,080.00	35.21	35.21	35.21	73,237	73,237	0
97-64-970	SERVICE WORKERS	1.000	2,080.00	35.59	35.59	35.59	74,027	74,027	0
97-64-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	600	0
ACTIVITY CODE 64 TOTAL		2.000					147,864	147,864	0
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
ACTIVITY CODE 72 TOTAL		0.000					3,000	0	3,000
97-74-970	SERVICE WORKERS	0.114	236.25	18.91	18.91	18.91	4,467	4,467	0
97-74-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	189	189	0
ACTIVITY CODE 74 TOTAL		0.114					4,656	4,656	0
PROGRAM TOTAL		30.227					1,978,287	1,901,787	76,500

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	43.58	43.58	43.58	90,649	90,649	0
98-41-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	600	600	0
ACTIVITY CODE 41 TOTAL		1.000					91,249	91,249	0
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	25,000	25,000	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,000	7,000	0
98-44-970	SERVICE WORKERS	6.577	13,680.00	23.85	17.99	20.54	280,935	280,935	0
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	15,092	15,092	0
ACTIVITY CODE 44 TOTAL		6.577					328,027	328,027	0
PROGRAM TOTAL		7.577					419,276	419,276	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
99-51-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
99-51-940	OFFICE/CLERICAL	1.608	3,344.00	27.03	25.99	26.51	88,649	88,649	0
99-51-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,708	4,708	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	43.58	43.58	43.58	90,649	90,649	0
99-51-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	600	600	0
ACTIVITY CODE 51 TOTAL		2.608					186,606	186,606	0
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	50,000	50,000	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	95,000	95,000	0
99-52-950	OPERATORS	10.561	21,968.64	31.27	25.65	27.51	604,248	604,248	0
ACTIVITY CODE 52 TOTAL		10.561					749,248	749,248	0
99-53-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
99-53-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,924	2,924	0
99-53-920	CRAFTS/TRADES	1.000	2,080.00	36.17	36.17	36.17	75,234	75,234	0
99-53-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	600	0
ACTIVITY CODE 53 TOTAL		1.000					79,758	79,758	0
PROGRAM TOTAL		14.169					1,015,612	1,015,612	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	48,125	XXXXX	85,150	XXXXX	85,150	XXXXX
(1) Credit Transfers	-48,125	XXXXX	-85,150	XXXXX	-85,150	XXXXX
(2) Certificated Salaries	21,472,439	42.80	23,495,466	43.56	24,795,366	43.72
(3) Classified Salaries	7,017,779	13.99	8,291,270	15.37	8,750,509	15.43
(4) Employee Benefits and Payroll Taxes	12,019,437	23.96	12,463,656	23.11	13,375,842	23.59
(5) Supplies and Materials	3,402,833	6.78	2,942,718	5.46	3,409,500	6.01
(7) Purchased Services	6,139,025	12.24	6,619,629	12.27	6,077,398	10.72
(8) Travel	16,827	0.03	95,190	0.18	262,000	0.46
(9) Capital Outlay	100,020	0.20	29,500	0.05	40,000	0.07
TOTAL EXPENDITURES	50,168,362	100.00	53,937,429	100.00	56,710,615	100.00

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	29,669,648	59.14	33,260,445	61.66	33,206,022	58.55
28 Extracur	646,266	1.29	896,601	1.66	929,087	1.64
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	30,315,914	60.43	34,157,046	63.33	34,135,109	60.19
TEACHING SUPPORT						
22 Lrn Resrc	314,663	0.63	319,706	0.59	697,085	1.23
24 Guid/Coun	1,301,178	2.59	1,432,316	2.66	1,570,043	2.77
25 Pupil M/S	612,405	1.22	443,208	0.82	469,548	0.83
26 Health	2,723,771	5.43	2,828,049	5.24	2,884,511	5.09
31 InstProDev	386,433	0.77	1,139,961	2.11	2,295,504	4.05
32 Inst Tech	1,811,208	3.61	716,892	1.33	295,000	0.52
33 Curriculum	596,111	1.19	618,889	1.15	726,729	1.28
34 Prof Lrng St	349,749	0.70	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	7,745,769	15.44	7,499,021	13.90	8,938,420	15.76
OTHER SUPPORT ACTIVITIES						
42 Food	379,560	0.76	394,520	0.73	477,500	0.84
44 Operation	413,638	0.82	537,028	1.00	565,758	1.00
49 Transfers	-846	0.00	0	0.00	0	0.00
52 Operation	920,729	1.84	1,374,091	2.55	1,388,222	2.45
53 Maintnce	157,771	0.31	168,014	0.31	200,816	0.35
56 Insurance	48,757	0.10	49,000	0.09	67,338	0.12
58 Remote Learning Operations	314	0.00	0	0.00	0	0.00
59 Transfers	-44,062	-0.09	-76,500	-0.14	-76,500	-0.13
62 Grnd Mnt	196,483	0.39	189,238	0.35	226,054	0.40
63 Oper Bldg	1,406,227	2.80	1,574,175	2.92	1,554,084	2.74
64 Maintnce	544,386	1.09	374,124	0.69	458,267	0.81
65 Utilities	817,441	1.63	842,900	1.56	1,000,000	1.76
67 Bldg Secu	35,955	0.07	44,621	0.08	55,000	0.10
68 Insurance	402,787	0.80	410,000	0.76	559,909	0.99
72 Info Sys	881,436	1.76	645,377	1.20	722,471	1.27
73 Printing	0	0.00	0	0.00	7,500	0.01

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	8,005	0.02	16,940	0.03	5,621	0.01
75 Mtr Pool	5,235	0.01	4,791	0.01	26,350	0.05
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	6,173,502	12.31	6,548,319	12.14	7,238,390	12.76
UNIT ADMINISTRATION						
23 Princ Off	2,678,011	5.34	2,798,757	5.19	3,118,657	5.50
TOTAL UNIT ADMINISTRATION	2,678,011	5.34	2,798,757	5.19	3,118,657	5.50
CENTRAL ADMINISTRATION						
11 Bd of Dir	86,199	0.17	92,957	0.17	180,000	0.32
12 Supt Off	587,231	1.17	552,833	1.02	596,071	1.05
13 Busns Off	601,017	1.20	610,713	1.13	688,321	1.21
14 HR	206,533	0.41	210,665	0.39	324,396	0.57
15 Pblc Rltn	10,812	0.02	20,957	0.04	20,000	0.04
21 Supv Inst	891,692	1.78	888,366	1.65	881,998	1.56
41 Supervisn	108,060	0.22	122,899	0.23	129,858	0.23
51 Supervisn	236,899	0.47	258,052	0.48	268,307	0.47
61 Supv Bldg	176,661	0.35	176,844	0.33	191,088	0.34
TOTAL CENTRAL ADMINISTRATION	2,905,102	5.79	2,934,286	5.44	3,280,039	5.78
TOTAL EXPENDITURES	50,168,362	100.00	53,937,429	100.00	56,710,615	100.00

Lynden School District No.504

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	7,200,000	334	7,199,666	44.00	3,167,853
Spring 2023	7,600,000	353	7,599,647	55.00	4,179,806
1100 TOTAL LOCAL TAXES:					7,347,658

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	169,504	1.974	335	0.00	XXXXX
Spring 2023	169,504	2.084	353	100.00	353
1500 TIMBER EXCISE TAXES:					353

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Lynden School District No.504

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Lynden School District No.504

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	196.700	81.92	59.014	40.19
28 Extracurricular	1.000	0.42	0.947	0.64
TOTAL TEACHING ACTIVITIES	197.700	82.34	59.961	40.84
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	3.280	2.23
24 Guidance and Counseling	9.000	3.75	2.902	1.98
25 Pupil Management and Safety	0.000	0.00	5.185	3.53
26 Health/Related Services	17.700	7.37	4.469	3.04
31 InstProDev	0.200	0.08	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	1.000	0.42	1.000	0.68
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	27.900	11.62	16.836	11.47
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	6.577	4.48
52 Operations	XXXXX	XXXXX	10.561	7.19
53 Maintenance	XXXXX	XXXXX	1.000	0.68
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	2.000	1.36
63 Operation of Buildings	XXXXX	XXXXX	16.363	11.14
64 Maintenance	XXXXX	XXXXX	2.000	1.36
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	0.000	0.00
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.114	0.08
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	38.615	26.30

Lynden School District No.504

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	9.000	3.75	13.855	9.44
TOTAL UNIT ADMINISTRATION	9.000	3.75	13.855	9.44
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.83	2.000	1.36
13 Business Office	0.000	0.00	5.000	3.41
14 Human Resources	1.000	0.42	1.000	0.68
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	2.500	1.04	4.202	2.86
41 Supervision - Nutrition Services	0.000	0.00	1.000	0.68
51 Supervision - Transportation	0.000	0.00	2.608	1.78
61 Supervision - Building	0.000	0.00	1.750	1.19
TOTAL CENTRAL ADMINISTRATION	5.500	2.29	17.560	11.96
TOTAL FTE STAFF	240.100	100.00	146.827	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Lynden School District No.504
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.).

Lynden School District No.504

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	274,373	332,579	137,773

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Lynden School District No.504
SUMMARY OF DEBT SERVICE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, BEGINNING FUND BALANCE, and ENDING FUND BALANCE.

Lynden School District No.504

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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 ENDING FUND BALANCE (E+F, +OR-G)	2,490,869	546,516	2,526,537

Lynden School District No.504

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	3,019,269	3,013,000	3,048,201
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	349	0	291
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,019,618	3,013,000	3,048,492
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	10,342	5,000	5,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	10,342	5,000	5,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose 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
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	307,189	123,000	0
9901 Transfers (local resources)	898,012	467,909	704,215

Lynden School District No.504

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	1,205,201	590,909	704,215
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,235,160	3,608,909	3,757,707

Lynden School District No.504

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	3,013,000	280	3,012,720	44.00	1,325,597
Spring 2023	3,132,300	291	3,132,009	55.00	1,722,605
1100 TOTAL LOCAL TAXES:					3,048,201

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	339,008	0.826	280	0.00	XXXXX
Spring 2023	339,008	0.859	291	100.00	291
1500 TIMBER EXCISE TAXES:					291

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Lynden School District No.504
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2022
07-23-2015	21,525,000	17,015,000
08-10-2016	22,060,000	19,185,000
TOTAL VOTED BONDS	43,585,000	36,200,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2022
12-15-2009	500,000	500,000
01-26-2015	600,000	313,831
03-19-2020	1,500,000	1,200,000
10-18-2020	1,500,000	622,429
TOTAL NONVOTED BONDS	4,100,000	2,636,260
TOTAL ALL BONDS	47,685,000	38,836,260 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Lynden School District No.504
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Lynden School District No.504
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include G.L.863-890, F. TOTAL BEGINNING FUND BALANCE, G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -), ENDING FUND BALANCE, and G.L.810-890.

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

Lynden School District No.504**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.

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

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	407,372	750,000	769,946
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	38	0	74
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	407,410	750,000	770,020
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	4,875	1,500	2,500
2400 Interfund Loan Interest Earnings	0	0	0
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 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	4,875	1,500	2,500
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose 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
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	831,104	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	831,104	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	1,000,000	500,000	500,000
9200 Sale of Real Property	898,012	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	389,316
9000 TOTAL OTHER FINANCING SOURCES	1,898,012	500,000	889,316
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,141,402	1,251,500	1,661,836

Lynden School District No.504

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	750,000	29	749,971	44.00	329,987
Spring 2023	800,000	74	799,926	55.00	439,959
1100 TOTAL LOCAL TAXES:					769,946

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	339,008	0.086	29	0.00	XXXXX
Spring 2023	339,008	0.219	74	100.00	74
1500 TIMBER EXCISE TAXES:					74

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Lynden School District No.504

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2022-2023

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
22/23 Equipment Upgrades	100,000	0	0	100,000	0	0	0	0	0
22/23 Technology Upgrades	149,268	0	0	0	149,268	0	0	0	0
22/23 Budget Capacity	500,000	0	0	500,000	0	0	0	0	0
22/23 Contingency	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	749,268	0	0	600,000	149,268	0	0	0	0

Lynden School District No.504
 SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lynden School District No.504
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lynden School District No.504

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.
2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.
3/ Budget as part of Expenditure (90) - Debt on Page CP6.
4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Lynden School District No.504
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, 1100 Local Property Tax, 1300 Sale of Tax Title Property, 1400 Local in lieu of Taxes, 1500 Timber Excise Tax, 1600 County-Administered Forests, 1900 Other Local Taxes, 2200 Sales of Goods, Supplies, and Services, Unassigned, 2300 Investment Earnings, 2450 Other Interest Earnings, 2500 Gifts and Donations, 2600 Fines and Damages, 2700 Rentals and Leases, 2800 Insurance Recoveries, 2900 Local Support Nontax, Unassigned, 3600 State Forests, 4100 Special Purpose-Unassigned, 4300 Other State Agencies-Unassigned, 4499 Transportation Reimbursement Depreciation, 5200 General Purposes Direct Federal Grants-Unassigned, 5300 Impact Aid, Maintenance and Operation, 5400 Federal in lieu of Taxes, 5600 Qualified Bond Interest Credit-Federal, 6100 Special Purpose-OSPI Unassigned, 6200 Direct Special Purpose Grants, 6300 Federal Grants Through Other Entities-Unassigned, 8100 Governmental Entities, 8101 Governmental Entities, 8500 NonFederal ESD, 9100 Sale of Bonds, 9300 Sale of Equipment, 9400 Compensated Loss of Fixed Assets, 9500 Long-Term Financing.

Lynden School District No.504
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include revenues (9901, A, B, C), expenditures (33, 34, 61, 91, 92, 93, D, E, F, G), beginning fund balance (G.L.810-890, H, I), and ending fund balance (G.L.810-835).

Lynden School District No.504

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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 ENDING FUND BALANCE (G+H, +OR-I) 4/	326,250	25,911	251,707

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.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

Lynden School District No.504

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0	0	0.00	0
Spring 2023	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Lynden School District No.504

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Lynden School District No. 504

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	5,897,110.00	7,704,444.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	825,000.00	1,016,099.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	408,560.00	386,226.00
Informational	1.716	On report GF4, Revenue Account 6153 + 6253 + 6353; on report GF8, expenditures for Program 53.	96,423.00	134,968.00
Informational	1.717	On report GF4, Revenue Account 4155; on report GF8, expenditures for Program 55.	564,551.00	684,382.00
Informational	1.718	On report GF4, Revenue Account 4156 + 4356; on report GF8, expenditures for Program 56.	0.00	10,000.00
Informational	1.723	On report GF4, Revenue Account 6164 + 6264 + 6364; on report GF8, expenditures for Program 64.	10,000.00	35,000.00
Informational	1.728	On report GF4, Revenue Account 2173; on report GF8, expenditures for Program 73.	0.00	2,500.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	0.00	14,500.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	960,973.00	1,170,616.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	1,460,000.00	1,848,183.00
Informational	1.743	On report GF4, Revenue Account 2188 + 4188 + 4388 + 6188 + 6288 + 6388 + 8188; on report GF8, expenditures for Program 88.	0.00	25,000.00
Informational	1.800	For Program-Activity-Duty Code [97-12-110], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$45,455.	29,317.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

Lynden School District No. 504

Budget Edit Report

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

Lynden School District No. 504

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	31,780,247.12	31,780,247.00	0.12
	3121	870,178.51	870,179.00	-0.49
	3600	0.00	0.00	0.00
	4121	4,986,931.09	4,986,931.00	0.09
	4155	564,551.08	564,551.00	0.08
	4165	612,280.48	612,280.00	0.48
	4174	104,873.21	104,873.00	0.21
	4198	0.00	25,973.00	-25,973.00
	4199	1,460,000.00	1,460,000.00	0.00
	4499	225,000.00	225,000.00	0.00
	5400	0.00	0.00	0.00
	Total	40,604,061.49	40,630,034.00	-25,972.51

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	25,973.00	0.00

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	5,551,691.00	4,049,989.21

Lynden School District No. 504

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$5,000.	324,207.00	185,882.86
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	1,302.00	538,123.33
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	188,373.00	311,073.15

Superintendent of Public Instruction

Lynden School District
 Whatcom County

Northwest Educational Service District 189
 CCGDD 37504

F-203 Summary Report
 Lynden 2022-23 Budget

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	31,780,247.12
3121	Z288	Special Education, Gen Apportionment	870,178.51
4121	N7	Special Education	4,986,931.09
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	564,551.08
4165	Z477	Transitional Bilingual	612,280.48
4174	Z095	Highly Capable	104,873.21
4198	S5	School Food Service	0.00
4199	I4	Transportation - Operations	1,460,000.00
4499	J1	Transportation Reimbursement	225,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	140,323.61
n/a	A30h	Estimated Stabilization	0.00
n/a	V13	Estimated Next Year LEA	330,280
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,127,865.92

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	148.07	13.05	161.12
District Generated			
Total	148.07	13.05	161.12
CIS Salary Allocation			
School Generated	11,415,196.33	1,005,892.24	12,421,088.57
District Generated			
Total	11,415,196.33	1,005,892.24	12,421,088.57
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	8.19	0.99	9.18
District Generated	2.63		2.63
Total	10.81	0.99	11.81
CAS Salary Allocation			
School Generated	936,971.67	113,516.84	1,050,488.51
District Generated	300,384.79		300,384.79
Total	1,237,356.46	113,516.84	1,350,873.30
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	30.94	4.02	34.97
District Generated	14.93		14.93
Total	45.87	4.02	49.90
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,711,141.88	222,540.80	1,933,682.68
District Generated	825,679.46		825,679.46
Total	2,536,821.34	222,540.80	2,759,362.14

Lynden School District
Whatcom CountyF-203 Assumptions Report
Lynden 2022-23 BudgetNorthwest Educational Service District 189
CCDDD 37504**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	50.00
B2L1	Enroll SpEd K-21 LRE1	340.00
B2	Enroll SpEd K-21 Other	108.00
Z271	Enroll K	265.00
A6A1	Enroll 1	219.00
A6A2	Enroll 2	212.00
A6A3	Enroll 3	223.00
A39	Enroll K-3	919.00
A7a	Enroll 4	235.00
A8a5	Enroll 5	226.00
A8a6	Enroll 6	220.00
A40	Enroll 5-6	446.00
A11a7	Enroll 7	238.00
A11a8	Enroll 8	205.00
A12	Enroll 7-8	443.00
A13a9	Enroll 9	220.00
A13a10	Enroll 10	209.00
A13a11	Enroll 11	196.00
A13a12	Enroll 12	181.00
A41	Enroll 9-12	806.00
Z298	Enroll K-8	2,043.00
Z472	Enroll Total Entered	2,849.00
A42	Enroll Total	2,849.00
A14	Enroll ALE K-6	177.00
A14B	Enroll ALE 7-8	63.00
A18	Enroll ALE 9-12	130.00
A16	Enroll Run Start	100.00
A15	Enroll Run Start CTE	7.00
A60	Enroll Program 1418 Reg	18.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	3,344.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A49	Enroll R&N 7	0.00

Lynden School District
 Whatcom County

F-203 Assumptions Report
 Lynden 2022-23 Budget

Northwest Educational Service District 189
 CCDDD 37504

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
Z299	Enroll R&N K-8	0.00
A62	Enroll TBIP K-6	230.00
A63	Enroll TBIP 7-8	40.00
A64	Enroll TBIP 9-12	75.00
A65	Enroll TBIP Exited	90.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	15.00
E55	Enroll 9-12 CTE exp	220.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.06
A33r	Regionalization	1.06
A33re	Regionalization Experience	0.00
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
Z268e	Counselor Enh Elem Enroll	0.00
A12e	Counselor Enh Middle Enroll	0.00
A41e	Counselor Enh High Enroll	0.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	3,300.00
C1	Enroll Total PY for LAP	3,300.00
Z076	LAP PY HiPov Students	29.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	100,000.00

Lynden School District
 Whatcom County

F-203 Assumptions Report
 Lynden 2022-23 Budget

Northwest Educational Service District 189
 CCDDD 37504

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.22850
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	330,280

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,460,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	225,000.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Estimated Stabilization

Item Code	Item Name	Amount
A30h	Estimated Stabilization	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	0.00
H3	Est RPB	0.00
H4	Est RPL K3	0.00

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 30.941 * 48,483.00 * 1.06	\$ 1,590,119.25
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 30.941 * 52,173.00 * 1.06 - 1,590,119.25	\$ 121,022.63
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 1,590,119.25 + 121,022.63	\$ 1,711,141.88
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 135.269 * 4.000 * 151.86	\$ 82,167.80
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.739 * 48,483.00 * 1.06	\$ 243,546.59
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 4.739 * 52,173.00 * 1.06 - 243,546.59	\$ 18,536.13
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 243,546.59 + 18,536.13	\$ 262,082.72

<p>Z357</p> <p>Z358</p> <p>Z359</p>	<p>B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)</p> <p>1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.868 * 48,483.00 * 1.06</p> <p>2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.868 * 52,173.00 * 1.06 - 44,608.24</p> <p>3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 44,608.24 + 3,395.09</p>	<p>\$ 44,608.24</p> <p>\$ 3,395.09</p> <p>\$ 48,003.33</p>
<p>Z360</p> <p>Z361</p> <p>Z362</p>	<p>C. District Generated - Technology - Classified Staff (CLS)</p> <p>1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.642 * 48,483.00 * 1.06</p> <p>2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 1.642 * 52,173.00 * 1.06 - 84,385.63</p> <p>3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 84,385.63 + 6,422.52</p>	<p>\$ 84,385.63</p> <p>\$ 6,422.52</p> <p>\$ 90,808.15</p>
<p>Z363</p> <p>Z364</p> <p>Z365</p>	<p>D. Central Administration – Classified Staff (CLS)</p> <p>1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.681 * 48,483.00 * 1.06</p> <p>2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 7.681 * 52,173.00 * 1.06 - 394,741.80</p> <p>3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 394,741.80 + 30,043.46</p>	<p>\$ 394,741.80</p> <p>\$ 30,043.46</p> <p>\$ 424,785.26</p>

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 2.625 * 100,321.00 * 1.06	\$ 279,143.18
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 2.625 * 107,955.00 * 1.06 - 279,143.18	\$ 21,241.61
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 279,143.18 + 21,241.61	\$ 300,384.79

III. Summary and Benefits

Item Code		Amount
A. District Staffing Total Salaries		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 148.073 * 67,585.00 * 1.06	\$ 10,607,964.53
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((148.073 * 72,728.00) * (1.06 + 0.00)) - 10,607,964.53	\$ 807,231.80
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 279,143.18 + 870,714.05	\$ 1,149,857.23
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 21,241.61 + 66,257.62	\$ 87,499.23
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 1,590,119.25 + 243,546.59 + 44,608.24 + 84,385.63 + 394,741.80	\$ 2,357,401.51
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 121,022.63 + 18,536.13 + 3,395.09 + 6,422.52 + 30,043.46	\$ 179,419.83
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 10,607,964.53 + 807,231.80 + 1,149,857.23 + 87,499.23 + 2,357,401.51 + 179,419.83	\$ 15,189,374.13

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (148.073 + 10.813) * 12,000.00	\$ 1,906,632.00
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((148.073 + 10.813) * (12,312.00 * 1.02)) - 1,906,632.00	\$ 88,696.52
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 45.871 * 12,000.00	\$ 550,452.00
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (45.871 * 12,312.00 * 1.430) - 550,452.00	\$ 257,160.17
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (10,607,964.53 + 1,149,857.23) * 0.22980	\$ 2,701,947.44
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (807,231.80 + 87,499.23) * 0.22340	\$ 199,882.91
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 2,357,401.51 * 0.22800	\$ 537,487.54
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 179,419.83 * 0.19300	\$ 34,628.03
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 1,906,632.00 + 88,696.52 + 550,452.00 + 257,160.17 + 2,701,947.44 + 199,882.91 + 537,487.54 + 34,628.03	\$ 6,276,886.61

<p>M8</p> <p>M16</p> <p>M91</p> <p>Z390</p>	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg] 453,764.26 + 1,055,402.50 + 417,037.56 + 57,429.58 + 827,932.22 + 64,487.38 + 522,852.28 + 362,221.98</p> <p>2. Grades 9-12 Additional: Total Allocated MSOC [Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci] 34,432.32 + 0.00 + 37,567.66 + 5,093.92 + 73,176.74 + 6,262.62 + 0.00 + 0.00</p> <p>3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 13,068.10</p> <p>4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN] 3,761,127.76 + 156,533.26 + 0.00</p>	<p>\$ 3,761,127.76</p> <p>\$ 156,533.26</p> <p>\$ 0.00</p> <p>\$ 3,917,661.02</p>
<p>Z123</p> <p>Z137</p> <p>Z109</p> <p>144A</p>	<p>H. Career & Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 64,217.37 + 7,209.23 + 14,102.36 + 35,303.68 + 25,091.40 + 475.63 + 1,309.39</p> <p>2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 941,674.87 + 106,307.61 + 208,438.44 + 518,783.20 + 368,007.20 + 6,972.20 + 19,200.75</p> <p>3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 147,709.06 + 2,169,384.27 + 0.00</p>	<p>\$ 147,709.06</p> <p>\$ 2,169,384.27</p> <p>\$ 0.00</p> <p>\$ 2,317,093.33</p>

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

IV. Guaranteed Entitlement

Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 82,167.80 + 0.00 + 15,189,374.13 + 6,276,886.61 + 1,006,184.17 + 168,154.92 + 3,456,517.80 + 3,917,661.02 + 0.00 + 147,709.06 + 2,169,384.27 + 232,755.85	\$ 32,646,795.63
Z457	2. Guar Entlmt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 32,646,795.63 / 3,344.00	\$ 9,762.80
	4. Computation of State Funded Support Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	\$ 0.00
A34	b. BEA Reduce/Delay	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 3,808,221.04 * 0.22850	\$ 870,178.51
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 3,300.00 * 1.10	\$ 3,630.00
A30h	f. Estimated Stabilization	\$ 0.00
M70	g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 32,646,795.63 - 0.00 - 0.00 - 870,178.51 - 0.00 + 3,630.00	\$ 31,780,247.12

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

1191 SC – Skill Center

Item Code		Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total 1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 67,585.00 * 1.06	\$ 0.00
Z097	2. Skill CIS Salary Inc ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]) ((0.000 * 72,728.00) * (1.06 + 0.00)) - 0.00	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$ 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 100,321.00 * 1.06	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 107,955.00 * 1.06 - 0.00	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$ 0.00
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 48,483.00 * 1.06	\$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 52,173.00 * 1.06 - 0.00	\$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$ 0.00

Lynden School District
 Whatcom County

F-203 Worksheet Report
 Lynden 2022-23 Budget

Northwest Educational Service District 189
 CCDDD 37504

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 12,000.00	\$	0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 12,312.00 * 1.02) - 0.00	\$	0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.22980	\$	0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.22340	\$	0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 12,000.00	\$	0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 12,312.00 * 1.430) - 0.00	\$	0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.22800	\$	0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.19300	\$	0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.833 * 67,585.00 * 1.06	\$ 59,676.20
Z111	2. CTE 7-8 CIS Salary Inc (((CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((0.833 * 72,728.00) * (1.06 + 0.00)) - 59,676.20	\$ 4,541.17
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 59,676.20 + 4,541.17	\$ 64,217.37
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.063 * 100,321.00 * 1.06	\$ 6,699.44
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.063 * 107,955.00 * 1.06 - 6,699.44	\$ 509.79
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 6,699.44 + 509.79	\$ 7,209.23
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.255 * 48,483.00 * 1.06	\$ 13,104.95
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.255 * 52,173.00 * 1.06 - 13,104.95	\$ 997.41
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 13,104.95 + 997.41	\$ 14,102.36

Lynden School District
 Whatcom County

F-203 Worksheet Report
 Lynden 2022-23 Budget

Northwest Educational Service District 189
 CCDDD 37504

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.896 * 12,000.00	\$ 10,752.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (0.896 * 12,312.00 * 1.02) - 10,752.00	\$ 500.18
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (59,676.20 + 6,699.44) * 0.22980	\$ 15,253.12
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (4,541.17 + 509.79) * 0.22340	\$ 1,128.38
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.255 * 12,000.00	\$ 3,060.00
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.255 * 12,312.00 * 1.430) - 3,060.00	\$ 1,429.57
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 13,104.95 * 0.22800	\$ 2,987.93
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 997.41 * 0.19300	\$ 192.50
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 10,752.00 + 500.18 + 15,253.12 + 1,128.38 + 3,060.00 + 1,429.57 + 2,987.93 + 192.50	\$ 35,303.68

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 12.215 * 67,585.00 * 1.06	\$ 875,083.82
Z125	2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((12.215 * 72,728.00) * (1.06 + 0.00)) - 875,083.82	\$ 66,591.05
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 875,083.82 + 66,591.05	\$ 941,674.87
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.929 * 100,321.00 * 1.06	\$ 98,790.10
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.929 * 107,955.00 * 1.06 - 98,790.10	\$ 7,517.51
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 98,790.10 + 7,517.51	\$ 106,307.61
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 3.769 * 48,483.00 * 1.06	\$ 193,696.37
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 3.769 * 52,173.00 * 1.06 - 193,696.37	\$ 14,742.07
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 193,696.37 + 14,742.07	\$ 208,438.44

Lynden School District
 Whatcom County

F-203 Worksheet Report
 Lynden 2022-23 Budget

Northwest Educational Service District 189
 CCDDD 37504

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 13.144 * 12,000.00	\$ 157,728.00
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (13.144 * 12,312.00 * 1.02) - 157,728.00	\$ 7,337.51
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (875,083.82 + 98,790.10) * 0.22980	\$ 223,796.23
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (66,591.05 + 7,517.51) * 0.22340	\$ 16,555.85
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 3.769 * 12,000.00	\$ 45,228.00
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (3.769 * 12,312.00 * 1.430) - 45,228.00	\$ 21,129.62
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 193,696.37 * 0.22800	\$ 44,162.77
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 14,742.07 * 0.19300	\$ 2,845.22
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 157,728.00 + 7,337.51 + 223,796.23 + 16,555.85 + 45,228.00 + 21,129.62 + 44,162.77 + 2,845.22	\$ 518,783.20

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

<p>Z125pd</p> <p>Z133pd</p> <p>3031pd</p>	<p>E. Professional Learning Days - CTE 9-12</p> <p>1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}]))}{[\text{School Year Total Days}]} * [\text{Prof Learning Days}]$ $(((12.215 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00$</p> <p>2. Professional Learning Day - Payroll Tax and Benefits $[\text{CTE 9-12 CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $15,694.58 * 0.22340$</p> <p>3. Total CTE 9-12 Professional Learning Days $[\text{CTE 9-12 CIS PD Salary}] + [\text{CTE 9-12 CIS PD Benefits}]$ $15,694.58 + 3,506.17$</p>	<p>\$ 15,694.58</p> <p>\$ 3,506.17</p> <p>\$ 19,200.75</p>
<p>146A</p> <p>Z136</p>	<p>F. Other Generated Entitlements</p> <p>1. Materials, Supplies, and Operating Costs (MSOC) $[\text{Total MSOC -CTE 9-12expl}] + [\text{Total MSOC -CTE 9-12prep}]$ $368,007.20 + 0.00$</p> <p>2. CTE 9-12 Substitutes $([\text{CTE 9-12 expl Teacher FTE}] + [\text{CTE 9-12 prep Teacher FTE}]) * ([\text{Substitutes Days}] * [\text{Substitutes Rate}])$ $(11.478 + 0.000) * (4.000 * 151.86)$</p>	<p>\$ 368,007.20</p> <p>\$ 6,972.20</p>
<p>Z137</p>	<p>G. Grades 9 - 12 Exploratory Career & Technical Education – Total $[\text{CTE 9-12 CIS Salary Total}] + [\text{CTE 9-12 CAS Salary Total}] + [\text{CTE 9-12 CLS Salary Total}] + [\text{CTE 9-12 insurance/Benefits Total}] + [\text{Total MSOC CTE9-12}] + [\text{CTE 9-12 Substitutes}] + [\text{Total Program 31 PD}]$</p> $941,674.87 + 106,307.61 + 208,438.44 + 518,783.20 + 368,007.20 + 6,972.20 + 19,200.75$	<p>\$ 2,169,384.27</p>

Lynden School District
 Whatcom County

F-203 Worksheet Report
 Lynden 2022-23 Budget

Northwest Educational Service District 189
 CCDDD 37504

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	0.00
B1	B. Enroll SpEd 3-PK	50.00
B2L1	C. Kindergarten - Age 21 LRE1	340.00
B2	D. Kindergarten - Age 21 Other	108.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 3,344.00 + 0.00	3,344.00
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (340.00 + 108.00) / 3,344.00	0.1340
Z274E	G. SpEd K-21 Excess% IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0 IF 0.1340 > 0.13500 THEN 0.1340 - 0.13500 ELSE 0	0.0000
Z277	I. SpEd 3-PK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 50.00 * 0.00 * 1.15 ELSE (50.00 * 9,648.06 * 1.15)	\$ 554,763.45
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.33
Z280L1	2. Age K-21 LRE1 Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] IF 0.00 > 0 THEN ((0.00 * 1.0075) - 21.33) * 340.00 ELSE ((9,648.06 * 1.0075) - 21.33) * 340.00	\$ 3,297,690.75
Z280	3. Age K-21 Other Allocation	\$ 1,034,476.89

Z280E	<p>IF [Co-op SpEd Alloc Rate] > 0 THEN ((([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other])</p> <p>IF 0.00 > 0 THEN ((0.00 * 0.9950) - 21.33) * 108.00 ELSE ((9,648.06 * 0.9950) - 21.33) * 108.00</p> <p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN ((([SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1340 > 0.13500 THEN (((3,297,690.75 + 1,034,476.89) * -1) / 0.1340) * 0.0000 ELSE 0</p>	\$	0.00
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2022-2023 School Year

State of Washington

Run August 09, 2022 10:56 AM

Superintendent of Public Instruction

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Worksheet Report

CCDDD 37504

Lynden 2022-23 Budget

B4	K. State Safety Net Award	\$	100,000.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]</p> <p>554,763.45 + 3,297,690.75 + 1,034,476.89 + 0.00 + 100,000.00 + 0.00 + 0.00</p>	\$	4,986,931.09
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 9,648.06 * 1.15</p>	\$	0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>4,986,931.09 + 0.00</p>	\$	4,986,931.09

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>340.00 + 108.00</p>	448.00
Z284	<p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 > 0 THEN 0.00 * 448.00 ELSE 9,648.06 * 448.00</p>	\$ 4,322,330.88
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1350
Z286	R. SpEd Gen Apport Instruct	\$ 3,808,221.04

	[SpEd Gen Apport] / (1 + [Districtwide Allow]) 4,322,330.88 / (1 + 0.1350)	
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.22850
Z288	T. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 3,808,221.04 * 0.22850	\$ 870,178.51
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 4,986,931.09 + 870,178.51	\$ 5,857,109.60

Lynden School District
 Whatcom County

F-203 Worksheet Report
 Lynden 2022-23 Budget

Northwest Educational Service District 189
 CCCCC 37504

III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
Z219	CIS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CIS\ Ratio\ K-3]$ $(265.00 + 219.00 + 212.00 + 223.00) * 0.072310$	66.453
Z220	CIS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CIS\ BEA\ Ratio\ 4]$ $235.00 * 0.04714$	11.079
Z221	CIS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CIS\ BEA\ Ratio\ 5-6]$ $446.00 * 0.04714$	21.027
Z222	CIS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CIS\ BEA\ Ratio\ 7-8]$ $443.00 * 0.04733$	20.971
Z223	CIS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CIS\ BEA\ Ratio\ 9-12]$ $(806.00 + 177.00 + 63.00 + 130.00 + 18.00 + 0.00 + 100.00 + 7.00) * 0.04934$	64.200
Z224	CIS BEA FTE K-12 $([CIS\ BEA\ FTE\ K-3] + [CIS\ BEA\ FTE\ 4] + [CIS\ BEA\ FTE\ 5-6] + [CIS\ BEA\ FTE\ 7-8] + [CIS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(66.453 + 11.079 + 21.027 + 20.971 + 64.200) / 3,344.00$	0.054943
Z555	CAS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(265.00 + 219.00 + 212.00 + 223.00) * 0.004350$	3.998
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $235.00 * 0.00401$	0.942
Z555Z6	CAS BEA FTE 5-6	1.788

[Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]

446.00 * 0.00401

2022-2023 School Year

State of Washington

Run August 09, 2022 10:56 AM

Superintendent of Public Instruction

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Worksheet Report

CCDDD 37504

Lynden 2022-23 Budget

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 443.00 * 0.00400	1.776
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (806.00 + 177.00 + 63.00 + 130.00 + 18.00 + 0.00 + 100.00 + 7.00) * 0.00403	5.252
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (3.998 + 0.942 + 1.788 + 1.776 + 5.252) / 3,344.00	0.004114
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (265.00 + 219.00 + 212.00 + 223.00) * 0.018249	16.771
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 235.00 * 0.01726	4.056
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 446.00 * 0.01726	7.698
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 443.00 * 0.01705	7.553
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (806.00 + 177.00 + 63.00 + 130.00 + 18.00 + 0.00 + 100.00 + 7.00) * 0.01710	22.247
594X	CLS Special Ed BEA Rate (K-12)	0.017442

([CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Droput and ALE]

(16.771 + 4.056 + 7.698 + 7.553 + 22.247) / 3,344.00

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.054943 * 67,585.00 * 1.06	\$ 3,936.12
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.054943 * 72,728.00) * (1.06 + 0.00)) - 3,936.12	\$ 299.53
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 3,936.12 + 299.53	\$ 4,235.65
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004114 * 100,321.00 * 1.06	\$ 437.48
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004114 * 107,955.00 * 1.06 - 437.48	\$ 33.29
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 437.48 + 33.29	\$ 470.77
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017442 * 48,483.00 * 1.06	\$ 896.38
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017442 * 52,173.00 * 1.06 - 896.38	\$ 68.22
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 896.38 + 68.22	\$ 964.60
Z234	TOTAL Salary BEA	\$ 5,671.02

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

4,235.65 + 470.77 + 964.60

2022-2023 School Year

State of Washington

Run August 09, 2022 10:56 AM

Superintendent of Public Instruction

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Worksheet Report

CCDDD 37504

Lynden 2022-23 Budget

Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.054943 + 0.004114) * 12,000.00	\$ 708.68
Z236	2. CIS/CAS BEA Insurance Inc Total (([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS BEA Insurance Maint Total] ((0.054943 + 0.004114) * (12,312.00 * 1.02)) - 708.68	\$ 32.97
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017442 * 12,000.00	\$ 209.30
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017442 * 12,312.00 * 1.430) - 209.30	\$ 97.79
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (3,936.12 + 437.48) * 0.22980	\$ 1,005.05
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (299.53 + 33.29) * 0.22340	\$ 74.35
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 896.38 * 0.22800	\$ 204.37
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 68.22 * 0.19300	\$ 13.17
Z243	9. TOTAL Benefits BEA	\$ 2,345.68

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]

708.68 + 32.97 + 209.30 + 97.79 + 1,005.05 + 74.35 + 204.37 + 13.17

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

Substitutes BEA

Item Code	Amount
Z244 Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.054943 * 0.9170) * (4.000 * 151.86)	\$ 30.60

MSOC BEA

Item Code	Amount
Z245 MSOC BEA Per Student (((Enroll Total w/ Run Start and Dropout and ALE] * [MSOC-Reg]) + (([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [MSOC-LabSci])) / [Enroll Total w/ Run Start and Dropout and ALE] ((3,344.00 * 1,438.84) + ((177.00 + 63.00 + 130.00 + 806.00 + 18.00 + 0.00 + 100.00 + 7.00) * 194.21)) / 3,344.00	\$ 1,514.40
Z226pd Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.054943 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 70.59
Z240pd 2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 70.59 * 0.22340	\$ 15.77
4120pd 3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 70.59 + 15.77	\$ 86.36

3. BEA Rate for Special Education

Item Code	Amount
Z246 Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,671.02 + 2,345.68 + 30.60 + 1,514.40 + 86.36	\$ 9,648.06

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 3,300.00 * 0.2417	797.61
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 797.61 * 2.39750 * 36.00 / 15.00 / 900.00	5.099
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 5.099 * 67,585.00 * 1.06	\$ 365,292.87
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((5.099 * 72,728.00) * (1.06 + 0.00)) - 365,292.87	\$ 27,797.61
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 5.099 * 12,000.00	\$ 61,188.00
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (5.099 * 12,312.00 * 1.02) - 61,188.00	\$ 2,846.47
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 365,292.87 * 0.22980	\$ 83,944.30
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 27,797.61 * 0.22340	\$ 6,209.99

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

M56	I. Learning Assistance Program: Total Allocated MSOC [Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((5.099 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 6,551.51
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 6,551.51 * 0.22340	\$ 1,463.61
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 6,551.51 + 1,463.61	\$ 8,015.12
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD] 365,292.87 + 27,797.61 + 61,188.00 + 2,846.47 + 83,944.30 + 6,209.99 + 0.00 + 8,015.12	\$ 555,294.36

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	29.00
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((29.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.085
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.085 * 67,585.00 * 1.06	\$ 6,089.41
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((0.085 * 72,728.00) * (1.06 + 0.00)) - 6,089.41	\$ 463.38

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.085 * 12,000.00	\$ 1,020.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.085 * 12,312.00 * 1.02) - 1,020.00	\$ 47.45
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 6,089.41 * 0.22980	\$ 1,399.35
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 463.38 * 0.22340	\$ 103.52
M56hp	I. LAP MSOC [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.085 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 109.21
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 109.21 * 0.22340	\$ 24.40
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 109.21 + 24.40	\$ 133.61
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD] 6,089.41 + 463.38 + 1,020.00 + 47.45 + 1,399.35 + 103.52 + 0.00 + 133.61	\$ 9,256.72
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 9,256.72 + 555,294.36	\$ 564,551.08

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 230.00 + 40.00 + 75.00	345.00
A62	B. TBIP Enroll K-6 Subtotal	230.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 230.00 * 4.778 * 36.00 / 15.00 / 900.00	2.931
A63	D. TBIP Enroll 7-8 Subtotal	40.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 40.00 * 6.778 * 36.00 / 15.00 / 900.00	0.723
A64	F. TBIP Enroll 9-12 Subtotal	75.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 75.00 * 6.778 * 36.00 / 15.00 / 900.00	1.356
A65	H. TBIP Exited Kindergarten - Grade 12	90.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 90.00 * 3.000 * 36.00 / 15.00 / 900.00	0.720
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 2.931 + 0.723 + 1.356 + 0.720	5.730

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 5.730 * 67,585.00 * 1.06	\$ 410,497.77
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((5.730 * 72,728.00) * (1.06 + 0.00)) - 410,497.77	\$ 31,237.56
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 5.730 * 12,000.00	\$ 68,760.00
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (5.730 * 12,312.00 * 1.02) - 68,760.00	\$ 3,198.72
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 410,497.77 * 0.22980	\$ 94,332.39
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 31,237.56 * 0.22340	\$ 6,978.47
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((5.730 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 7,362.26
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 7,362.26 * 0.22340	\$ 1,644.73
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 7,362.26 + 1,644.73	\$ 9,006.99

Lynden School District
 Whatcom County

F-203 Worksheet Report
 Lynden 2022-23 Budget

Northwest Educational Service District 189
 CCDDD 37504

Z085	S. TBIP TOTAL [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD] 410,497.77 + 31,237.56 + 68,760.00 + 3,198.72 + 94,332.39 + 6,978.47 + 0.00 + 9,006.99	\$ 624,011.90
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 624,011.90 * 0.0188	\$ 11,731.42
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 624,011.90 - 11,731.42	\$ 612,280.48

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	167.20
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 167.20 * 2.1590 * 36.00 / 15.00 / 900.00	0.963
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.963 * 67,585.00 * 1.06	\$ 68,989.42
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.963 * 72,728.00) * (1.06 + 0.00)) - 68,989.42	\$ 5,249.87
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.963 * 12,000.00	\$ 11,556.00
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.963 * 12,312.00 * 1.02) - 11,556.00	\$ 537.59
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 68,989.42 * 0.22980	\$ 15,853.77
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 5,249.87 * 0.22340	\$ 1,172.82
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Lynden School District
Whatcom County

F-203 Worksheet Report
Lynden 2022-23 Budget

Northwest Educational Service District 189
CCDDD 37504

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((0.963 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 1,237.32
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,237.32 * 0.22340	\$ 276.42
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,237.32 + 276.42	\$ 1,513.74
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD] 68,989.42 + 5,249.87 + 11,556.00 + 537.59 + 15,853.77 + 1,172.82 + 0.00 + 1,513.74	\$ 104,873.21

VII. School Food Service – Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] 0.00 * 0.200000	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] 0.00 * 0.180000	0.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] 0.00 * 0.30	0.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] 0.00 * 0.2000	0.00

VIII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 1,460,000.00 + 0.00	\$ 1,460,000.00

Lynden School District
 Whatcom County

Northwest Educational Service District 189
 CCDDD 37504

F-203 Edit Report
 Lynden 2022-23 Budget

Type	Number	Message	Input Value	Comparison Value
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	225,000.00	276,207.10
Warning	W-64	Why is percent FTE in Special Ed so different from Prior Year (3121 Factor)?	0.22850	0.1950

Lynden School District No.504

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	265.00	218.00	218.00	218.00
2. Grade 1	219.00	214.08	214.08	214.08
3. Grade 2	212.00	218.10	215.17	215.17
4. Grade 3	223.00	205.50	213.43	210.56
5. Grade 4	235.00	218.54	203.22	211.06
6. Grade 5	226.00	229.69	215.43	200.33
7. Grade 6	220.00	223.81	229.49	215.25
8. Grade 7	238.00	219.40	224.21	229.91
9. Grade 8	205.00	241.31	223.39	228.29
10. Grade 9	220.00	223.15	263.96	244.35
11. Grade 10	209.00	218.92	223.06	263.86
12. Grade 11 (excluding Running Start)	196.00	157.89	166.17	169.32
13. Grade 12 (excluding Running Start)	181.00	184.26	149.19	157.02
14. SUBTOTAL	2,849.00	2,772.65	2,758.80	2,777.20
15. Running Start	107.00	150.00	150.00	150.00
16. Dropout Reengagement Enrollment	18.00	20.00	20.00	20.00
17. ALE Enrollment	370.00	370.00	370.00	370.00
18. TOTAL K-12	3,344.00	3,312.65	3,298.80	3,317.20
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	240.100	240.000	240.000	240.000
2. General Fund FTE Classified Employees /4	146.827	147.000	147.000	147.000

Lynden School District No.504

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	7,348,011	7,494,971	7,644,871	7,797,768
2000 Local Nontax Support	572,000	583,440	595,109	607,011
3000 State, General Purpose	33,262,426	33,927,675	34,606,228	35,298,353
4000 State, Special Purpose	7,970,055	8,129,456	8,292,045	8,457,886
5000 Federal, General Purpose	35,000	35,700	36,414	37,142
6000 Federal, Special Purpose	3,823,983	2,016,500	2,056,830	2,097,967
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	1,110,000	1,132,200	1,154,844	1,177,941
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	54,121,475	53,319,942	54,386,341	55,474,068
EXPENDITURES				
00 Regular Instruction	31,682,410	32,295,777	32,941,692	33,600,526
10 Federal Special Purpose Funding	1,068,329	1,109,977	1,132,177	1,154,820
20 Special Education Instruction	8,720,543	8,894,954	9,072,853	9,254,310
30 Vocational Education Instruction	2,132,424	2,175,072	2,218,574	2,262,945
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	2,212,937	2,257,196	2,302,340	2,348,386
70 Other Instructional Programs	1,220,541	1,244,952	1,269,851	1,295,248
80 Community Services	39,500	40,290	41,096	41,918
90 Support Services	9,633,931	9,826,610	10,023,142	10,223,605
B. TOTAL EXPENDITURES	56,710,615	57,844,828	59,001,725	60,181,758
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	389,316	123,000	123,000	123,000
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)	-2,978,455	-4,647,886	-4,738,384	-4,830,690
BEGINNING 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	100,000	100,000	100,000	100,000

Lynden School District No.504

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	500,000	500,000	500,000	500,000
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	150,000	150,000	150,000	150,000
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	250,000	250,000	250,000	250,000
G.L.890 Unassigned Fund Balance	2,051,691	-1,066,764	-5,714,650	-10,453,034
G.L.891 Unassigned to Minimum Fund Balance Policy	2,500,000	2,640,000	2,640,000	2,640,000
F. TOTAL BEGINNING FUND BALANCE	5,551,691	** 2,573,236	-2,074,650	-6,813,034
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	100,000	100,000	100,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	100,000	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	500,000	500,000	500,000	500,000
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	150,000	150,000	150,000	150,000
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	250,000	0	0	0

Lynden School District No.504

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	-1,523,970	0	-8,787,343	-12,818,216
G.L.891 Unassigned to Minimum Fund Balance Policy	3,097,206	2,640,000	2,640,000	2,640,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,573,235	-2,074,650	-6,813,034	-11,643,724

**** Beginning Fund Balance does not match prior year Ending Fund Balance**

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.

Lynden School District No.504

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	228,300	250,000	250,000	250,000
200 Athletics	0	0	0	0
300 Classes	40,490	20,000	20,000	20,000
400 Clubs	427,078	270,000	270,000	270,000
600 Private Moneys	12,500	10,000	10,000	10,000
A. TOTAL REVENUES	708,368	550,000	550,000	550,000
EXPENDITURES				
100 General Student Body	110,000	180,000	100,000	100,000
200 Athletics	191,200	100,000	100,000	100,000
300 Classes	39,490	19,000	19,000	19,000
400 Clubs	395,778	270,000	270,000	270,000
600 Private Moneys	22,500	10,000	10,000	10,000
B. TOTAL EXPENDITURES	758,968	579,000	499,000	499,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-50,600	-29,000	51,000	51,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	188,373	137,773	108,773	159,773
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	188,373	137,773	108,773	159,773
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	137,773	108,773	159,773	210,773
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Lynden School District No.504

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/	137,773	108,773	159,773	210,773

Lynden School District No.504

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	3,048,492	3,154,163	3,223,627	3,259,089
2000 Local Nontax Support	5,000	5,000	5,000	5,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	704,215	457,010	257,086	253,086
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,757,707	3,616,173	3,485,713	3,517,175
EXPENDITURES				
Matured Bond Expenditures	2,234,340	2,131,393	2,054,333	2,161,193
Interest on Bonds	1,506,900	1,433,167	1,378,740	1,302,817
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	3,000	3,000	3,000	3,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	40,000	5,000	5,000	5,000
B. TOTAL EXPENDITURES	3,784,240	3,572,560	3,441,073	3,472,010
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)	-26,532	43,613	44,640	45,165
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,553,070	2,526,537	2,570,150	2,614,790
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	2,553,070	2,526,537	2,570,150	2,614,790
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Lynden School District No.504

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	2,526,537	2,570,150	2,614,790	2,659,953
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)	2,526,537	2,570,150	2,614,790	2,659,955

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Lynden School District No.504

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	770,020	800,000	400,000	0
2000 Local Nontax Support	2,500	2,500	2,500	250
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	500,000	500,000	0
9000 Other Financing Sources	889,316	0	0	211,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,661,836	1,302,500	902,500	211,250
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	0	0	0	0
30 Equipment	749,268	699,268	749,268	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	749,268	699,268	749,268	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	704,215	457,010	257,086	253,086
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)	208,353	146,222	-103,854	-41,836
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

Lynden School District No.504

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	209,655	355,877	252,023
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	1,302	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,302	209,655	355,877	252,023
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	355,878	252,024	210,188
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	209,655	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

Lynden School District No.504

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/	209,655	355,877	252,023	210,187

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

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Lynden School District No.504

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	2,500	2,500	2,500	2,500
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	225,000	225,000	225,000	225,000
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

Lynden School District No.504

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	227,500	227,500	227,500	227,500
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	300,000	300,000	300,000	300,000
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	300,000	300,000	300,000	300,000
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)	-72,500	-72,500	-72,500	-72,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	324,207	251,707	179,207	106,707
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	324,207	251,707	179,207	106,707
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	251,707	179,207	106,707	34,207
G.L.830 Restricted for Debt Service	0	0	0	0

Lynden School District No.504

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/	251,707	179,207	106,707	34,207

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.