

Lynden School District No.504

FISCAL YEAR 2023-2024

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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, 2023 through August 31, 2024.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 08/07/2023

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	58,010,475	708,368	3,595,730	1,302,499	402,500
Total Appropriation (Expenditures)	59,123,176	758,968	3,607,560	799,268	1,000,000
Other Financing Uses--Transfers Out (G.L. 536)	83,087	XXXXX	0	373,923	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	-1,195,787	-50,600	-11,829	129,308	-597,500
Beginning Total Fund Balance	3,832,235	375,177	2,084,753	86,178	761,663
Ending Total Fund Balance	2,636,448	324,577	2,072,923	215,486	164,163

SECTION B: EXCESS LEVIES FOR 2024 COLLECTION

Excess levies approved by voters for 2024 collection	8,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	8,000,000	XXXXX	3,135,000	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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,307.02		3,344.00		3,403.24	
FTE Certificated Employees	241.735		240.100		225.970	
FTE Classified Employees	142.035		146.827		139.310	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	52,338,828		54,121,475		58,010,475	
Total Expenditures	52,656,814		56,710,615		59,123,176	
Total Beginning Fund Balance	5,709,754		5,551,691		3,832,235	
Total Ending Fund Balance	5,308,681		2,573,235		2,636,448	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	28,753,768	54.61	31,682,410	55.87	33,244,339	56.23
Federal Special Purpose Funding	1,451,759	2.76	1,068,329	1.88	1,124,172	1.90
Special Education Instruction	8,273,884	15.71	8,720,543	15.38	8,927,440	15.10
Vocational Instruction	2,100,750	3.99	2,132,424	3.76	2,056,190	3.48
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,219,271	4.21	2,212,937	3.90	1,849,384	3.13
Other Instructional Programs	205,462	0.39	1,220,541	2.15	1,169,112	1.98
Community Services	8,856	0.02	39,500	0.07	0	0.00
Support Services	9,643,064	18.31	9,633,931	16.99	10,752,539	18.19
Total - Program Groups	52,656,814	100.00	56,710,615	100.00	59,123,176	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	31,236,353	59.32	34,135,109	60.19	35,453,353	59.97
Teaching Support	7,858,188	14.92	8,938,420	15.76	8,739,568	14.78
Other Supportive Activities	7,336,351	13.93	7,238,390	12.76	8,170,461	13.82
Building Administration	2,752,504	5.23	3,118,657	5.50	3,239,615	5.48
Central Administration	3,205,495	6.09	3,280,039	5.78	3,520,179	5.95
Total - Activity Groups	52,656,814	100.00	56,710,615	100.00	59,123,176	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	23,303,014	44.25	24,795,366	43.72	25,483,929	43.10
Classified Salaries	8,232,238	15.63	8,750,509	15.43	9,342,299	15.80
Employee Benefits and Payroll Taxes	12,310,587	23.38	13,375,842	23.59	13,008,248	22.00
Supplies, Instructional Resources and Noncapitalized Items	2,594,883	4.93	3,409,500	6.01	4,134,011	6.99
Purchased Services	5,966,958	11.33	6,077,398	10.72	7,048,189	11.92
Travel	152,231	0.29	262,000	0.46	76,500	0.13
Capital Outlay	96,902	0.18	40,000	0.07	30,000	0.05
Total - Objects	52,656,814	100.00	56,710,615	100.00	59,123,176	100.00

Lynden School District No.504

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	214.61	265.00	223.00
2. Grade 1	208.92	219.00	227.56
3. Grade 2	219.22	212.00	229.09
4. Grade 3	236.20	223.00	218.11
5. Grade 4	226.80	235.00	230.35
6. Grade 5	217.80	226.00	242.14
7. Grade 6	231.32	220.00	243.33
8. Grade 7	199.92	238.00	214.11
9. Grade 8	211.56	205.00	235.37
10. Grade 9	212.27	220.00	219.91
11. Grade 10	251.85	209.00	230.46
12. Grade 11 (excluding Running Start)	196.02	196.00	168.21
13. Grade 12 (excluding Running Start)	165.47	181.00	210.35
14. SUBTOTAL	2,791.96	2,849.00	2,891.99
15. Running Start	110.34	107.00	107.00
16. Dropout Reengagement Enrollment	19.20	18.00	18.00
17. ALE Enrollment	385.52	370.00	386.25
18. TOTAL K-12	3,307.02	3,344.00	3,403.24
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	241.74	240.10	225.970
2. General Fund FTE Classified Employees /4	142.04	146.83	139.310

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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,002,215	7,348,011	7,810,479
2000 Local Nontax Support	653,697	572,000	397,000
3000 State, General Purpose	30,402,208	33,262,426	35,077,105
4000 State, Special Purpose	7,764,919	7,970,055	9,999,421
5000 Federal, General Purpose	47,880	35,000	35,000
6000 Federal, Special Purpose	6,356,168	3,823,983	3,581,470
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	110,262	1,110,000	1,110,000
9000 Other Financing Sources	1,480	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	52,338,828	54,121,475	58,010,475
EXPENDITURES			
00 Regular Instruction	28,753,768	31,682,410	33,244,339
10 Federal Special Purpose Funding	1,451,759	1,068,329	1,124,172
20 Special Education Instruction	8,273,884	8,720,543	8,927,440
30 Vocational Education Instruction	2,100,750	2,132,424	2,056,190
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,219,271	2,212,937	1,849,384
70 Other Instructional Programs	205,462	1,220,541	1,169,112
80 Community Services	8,856	39,500	0
90 Support Services	9,643,064	9,633,931	10,752,539
B. TOTAL EXPENDITURES	52,656,814	56,710,615	59,123,176
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	83,087	389,316	83,087
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)	-401,073	-2,978,455	-1,195,787
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	100,000	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	1,300,022	500,000	100,000

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	150,000	75,000
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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	250,000	0
G.L.890 Unassigned Fund Balance	2,366,935	2,051,691	1,157,235
G.L.891 Unassigned to Minimum Fund Balance Policy	2,338,929	2,500,000	2,500,000
F. TOTAL BEGINNING FUND BALANCE	5,709,754	5,551,691	3,832,235
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	6,075	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	48,443	100,000	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	1,300,022	500,000	100,000
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	469,863	150,000	75,000
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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	250,000	0
G.L.890 Unassigned Fund Balance	851,438	-1,523,970	-38,552

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	2,632,841	3,097,206	2,500,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,308,681	2,573,235	2,636,448

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

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	7,001,875	7,347,658	7,810,272
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	339	353	207
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	7,002,215	7,348,011	7,810,479
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	40,440	35,000	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	19,236	30,000	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	4,056	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	59,612	300,000	125,000
2300 Investment Earnings	33,516	60,000	60,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	155,219	100,000	100,000
2600 Fines and Damages	1,888	1,000	1,000
2700 Rentals and Leases	5,881	10,000	10,000
2800 Insurance Recoveries	294,403	1,000	1,000
2900 Local Support Nontax, Unassigned	11,780	10,000	10,000
2910 E-Rate	27,665	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	653,697	572,000	397,000
STATE, GENERAL PURPOSE			
3100 Apportionment	29,272,717	31,780,247	34,277,819
3121 Special Education--General Apportionment	812,711	870,179	799,286
3300 Local Effort Assistance	316,780	612,000	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	30,402,208	33,262,426	35,077,105
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	4,667,704	4,986,931	6,280,833
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	666,084	564,551	1,032,360
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	222,023	215,447	140,760
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	583,554	612,280	645,982
4174 Highly Capable	98,050	104,873	112,450
4188 Childcare	0	0	0
4198 School Food Services	38,369	25,973	23,500
4199 Transportation--Operations	1,460,282	1,460,000	1,763,536
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	28,853	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	7,764,919	7,970,055	9,999,421

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	47,880	35,000	35,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	47,880	35,000	35,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	4,500
6109 Transition To Kindergarten	XXXXX	XXXXX	790,082
6111 Federal Special Purpose-SLFRF	1,307,548	0	0
6112 Federal Special Purpose-ESSER II	187	92,000	0
6113 Federal Special Purpose-ESSER III	810,625	1,300,000	0
6114 Federal Special Purpose ESSER III Learning Loss	371,637	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	403,466	325,000	0
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	0	0	0
6124 Special Education--Supplemental	755,321	825,000	905,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	20,878	17,000	17,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	453,503	404,060	738,465
6152 School Improve, Fed Other Title Grants under ESEA, Fed	120,428	75,000	75,000
6153 Migrant ESEA Migrant, Federal	141,819	96,423	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)	28,275	10,000	10,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	1,735,976	575,000	825,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	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	0	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

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
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	103,419	40,000	60,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	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	12,600	4,500	0
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	0	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	90,486	60,000	60,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6,356,168	3,823,983	3,581,470

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
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	110,262	110,000	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	1,000,000	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	110,262	1,110,000	1,110,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	1,480	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	0
9000 TOTAL OTHER FINANCING SOURCES	1,480	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	52,338,828	54,121,475	58,010,475

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	26,989,812	29,698,864	31,248,601
02 Alternative Learning Experience	1,613,372	1,827,162	1,835,787
03 Basic Education - Dropout Reengagement	150,584	156,384	159,951
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	28,753,768	31,682,410	33,244,339
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	336	0	192,250
13 Federal Special Purpose - ESSER III	716,614	715,876	573,129
14 Federal Special Purpose ESSER III Learning Loss	328,446	352,453	148,881
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	406,363	0	209,912
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,451,759	1,068,329	1,124,172
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	7,299,915	7,704,444	8,052,633
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	24,993
24 Special Education, Supplemental, Federal	973,969	1,016,099	849,814
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	8,273,884	8,720,543	8,927,440
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,939,429	1,964,285	1,884,042
34 Middle School Career and Technical Education, State	140,386	151,139	155,148
38 Vocational, Federal	20,935	17,000	17,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,100,750	2,132,424	2,056,190
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
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	462,633	386,226	404,324
52 Other Title Grants under ESEA-Federal	118,389	99,482	50,000
53 Migrant ESEA Migrant, Federal	138,907	134,968	150,268
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	674,785	684,382	518,289
56 State Institutions, Centers and Homes, Delinquent	3,880	10,000	5,000
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	183,069	153,246	126,233
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	25,908	35,000	35,000
65 Transitional Bilingual, State	611,699	709,633	560,270
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	2,219,271	2,212,937	1,849,384
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	53	2,500	2,500
74 Highly Capable	93,540	78,835	44,492
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	111,868	1,139,206	1,122,120
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	205,462	1,220,541	1,169,112
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	25,000	0

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	8,856	14,500	0
80 TOTAL COMMUNITY SERVICES	8,856	39,500	0
SUPPORT SERVICES			
97 District-wide Support	6,834,235	6,615,132	7,497,071
98 School Food Services	1,182,511	1,170,616	1,408,481
99 Pupil Transportation	1,626,319	1,848,183	1,846,987
90 TOTAL SUPPORT SERVICES	9,643,064	9,633,931	10,752,539
TOTAL PROGRAM EXPENDITURES	52,656,814	56,710,615	59,123,176

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	31,248,601	76,500		17,813,305	2,980,814	7,108,854	1,815,511	1,453,617	0	0
02 ALE	1,835,787	0		1,003,069	177,098	480,620	175,000	0	0	0
03 Basic Education - Dropout Reengagement	159,951	0		0	0	0	0	159,951	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	33,244,339	76,500		18,816,374	3,157,912	7,589,474	1,990,511	1,613,568	0	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	192,250	0		140,142	0	52,108	0	0	0	0
13 Federal Special Purpose - ESSER III	573,129	0		364,574	60,980	147,575	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	148,881	0		114,888	0	33,993	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	209,912	0		121,456	33,618	54,838	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,124,172	0		741,060	94,598	288,514	0	0	0	0
21 Sp Ed, Sup, St	8,052,633	0		3,340,165	1,515,670	2,013,183	550,000	626,115	7,500	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	24,993	0		0	0	24,993	0	0	0	0
24 Sp Ed, Sup, Fed	849,814	0		242,075	214,818	227,921	0	165,000	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
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
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	8,927,440	0		3,582,240	1,730,488	2,266,097	550,000	791,115	7,500	0
31 Voc, Basic, St	1,884,042	0		1,230,912	70,991	390,995	125,000	66,144	0	0
34 MidSchCar/Tec	155,148	0		79,219	17,698	33,231	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	2,056,190	0		1,310,131	88,689	424,226	167,000	66,144	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	404,324	0		59,995	149,369	134,960	0	60,000	0	0
52 Other Title Grants under ESEA-Federal	50,000	0	0	0	0	0	0	50,000	0	0
53 ESEA Migrant, Federal	150,268	0		0	65,054	35,214	0	0	50,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	518,289	0		180,711	165,796	166,782	0	5,000	0	0
56 St In, Ctr/Hm, D	5,000	0		0	0	0	0	5,000	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
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	126,233	0		105,934	0	20,299	0	0	0	0
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	560,270	0		167,571	196,092	171,607	0	25,000	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	1,849,384	0	0	514,211	576,311	528,862	0	180,000	50,000	0
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	44,492	0		29,153	0	5,339	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	1,122,120	0		92,091	0	30,029	0	1,000,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,169,112	0		121,244	0	35,368	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

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
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	7,497,071	0	0	398,669	2,304,192	1,011,791	557,000	3,192,919	17,500	15,000
98 Schl Food Serv	1,408,481	0	0	0	461,151	320,330	594,500	17,500	0	15,000
99 Pupil Transp	1,846,987	0	-76,500	0	928,958	543,586	262,500	186,943	1,500	0
TOTAL SUPPORT SERVICES	10,752,539	0	-76,500	398,669	3,694,301	1,875,707	1,414,000	3,397,362	19,000	30,000
OBJECT TOTALS	59,123,176	76,500	-76,500	25,483,929	9,342,299	13,008,248	4,134,011	7,048,189	76,500	30,000

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	219,848	0		76,183	88,520	54,145	1,000	0	0	0
22 Lrn Resrc	294,685	0		0	180,063	107,122	7,500	0	0	0
23 Princ Off	2,720,111	0		1,247,098	780,004	690,509	0	2,500	0	0
24 Guid/Coun	1,200,995	0		823,567	79,026	288,402	10,000	0	0	0
25 Pupil M/S	443,839	0		0	222,332	221,507	0	0	0	0
26 Health	240,998	0		40,963	74,730	55,305	0	70,000	0	0
27 Teaching	22,482,941	6,500		14,392,007	944,119	5,297,187	652,011	1,191,117	0	0
28 Extracur	1,118,987	70,000		139,126	547,831	162,030	200,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,289,982	0		917,116	0	162,866	70,000	140,000	0	0
32 Inst Tech	175,000	0			0	0	125,000	50,000	0	0
33 Curriculum	1,061,215	0		177,245	64,189	69,781	750,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	31,248,601	76,500		17,813,305	2,980,814	7,108,854	1,815,511	1,453,617	0	0
FTE Program Staff				151.750	37.326					

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	519,504	0		148,374	94,540	101,590	175,000	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	1,245,866	0		794,615	82,558	368,693	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	70,417	0		60,080	0	10,337	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	1,835,787	0		1,003,069	177,098	480,620	175,000	0	0	0
FTE Program Staff				10.000	3.479					

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	159,951	0		0	0	0	0	159,951	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	159,951	0		0	0	0	0	159,951	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

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 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	181,990	0		131,430	0	50,560	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	10,260	0		8,712	0	1,548	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	192,250	0		140,142	0	52,108	0	0	0	0
FTE Program Staff				2.000						

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	63,670	0		50,788	0	12,882	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	102,813	0		33,619	35,933	33,261	0	0	0	0
27 Teaching	383,786	0		260,743	25,047	97,996	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	22,860	0		19,424	0	3,436	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	573,129	0		364,574	60,980	147,575	0	0	0	0
FTE Program Staff				3.300	1.291					

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	140,475	0		107,746	0	32,729	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	8,406	0		7,142	0	1,264	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	148,881	0		114,888	0	33,993	0	0	0	0
FTE Program Staff				1.000						

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	102,861	0		42,124	33,618	27,119	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	101,456	0		74,582	0	26,874	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	5,595	0		4,750	0	845	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	209,912	0		121,456	33,618	54,838	0	0	0	0
FTE Program Staff				1.250	0.587					

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	358,563	0		169,095	98,353	91,115	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	2,847,887	0		1,344,513	153,725	554,649	450,000	345,000	0	0
27 Teaching	4,648,601	0		1,658,702	1,263,592	1,337,692	100,000	281,115	7,500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	197,582	0		167,855	0	29,727	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	8,052,633	0		3,340,165	1,515,670	2,013,183	550,000	626,115	7,500	0
FTE Program Staff				35.470	26.483					

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	24,283	0		0	0	24,283	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	710	0		0	0	710	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	24,993	0		0	0	24,993	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	0	0		0	0	0	0	0	0	0
27 Teaching	832,094	0		227,026	214,818	225,250	0	165,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	17,720	0		15,049	0	2,671	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	849,814	0		242,075	214,818	227,921	0	165,000	0	0
FTE Program Staff				3.000	3.901					

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	81,914	0		63,703	0	18,211	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	51,546	0		0	35,933	15,613	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,662,727	0		1,095,261	32,058	344,264	125,000	66,144	0	0
28 Extracur	3,728	0		0	3,000	728	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	84,127	0		71,948	0	12,179	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	1,884,042	0		1,230,912	70,991	390,995	125,000	66,144	0	0
FTE Program Staff				10.100	1.123					

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	25,388	0		0	17,698	7,690	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	124,158	0		74,460	0	24,698	25,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,602	0		4,759	0	843	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	155,148	0		79,219	17,698	33,231	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	60,000	0		0	0	0	0	60,000	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	339,936	0		56,265	149,369	134,302	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	4,388	0		3,730	0	658	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	404,324	0		59,995	149,369	134,960	0	60,000	0	0
FTE Program Staff				0.500	3.383					

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	50,000	0		0	0	0	0	50,000	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
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	50,000	0	0	0	0	0	0	50,000	0	0

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	36,331	0		0	23,437	12,894	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	106,779	0		0	36,939	19,840	0	0	50,000	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	7,158	0		0	4,678	2,480	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	150,268	0		0	65,054	35,214	0	0	50,000	0
FTE Program Staff					1.269					

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	46,487	0		0	32,458	14,029	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	458,582	0		169,476	133,338	150,768	0	5,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	13,220	0		11,235	0	1,985	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	518,289	0		180,711	165,796	166,782	0	5,000	0	0
FTE Program Staff				1.700	3.144					

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	5,000	0		0	0	0	0	5,000	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	5,000	0		0	0	0	0	5,000	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	126,233	0		105,934	0	20,299	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	126,233	0		105,934	0	20,299	0	0	0	0
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	74,914	0		0	50,562	24,352	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	444,998	0		135,606	145,530	138,862	0	25,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	40,358	0		31,965	0	8,393	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	560,270	0		167,571	196,092	171,607	0	25,000	0	0
FTE Program Staff				1.700	3.784					

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	42,359	0		27,341	0	5,018	10,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	2,133	0		1,812	0	321	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	44,492	0		29,153	0	5,339	10,000	0	0	0
FTE Program Staff				0.400						

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	116,144	0		87,016	0	29,128	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	5,976	0		5,075	0	901	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
66 E-Rate	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	1,122,120	0		92,091	0	30,029	0	1,000,000	0	0
FTE Program Staff				1.000						

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 - Early Learning Programs

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
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	0	0		0	0	0	0	0	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	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
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		
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	0	0	0	0	0	0	0	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	287,000	0			0	0	0	277,000	10,000	0
12 Supt Off	568,064	0		229,574	126,526	99,964	5,000	104,500	2,500	0
13 Busns Off	733,069	0		0	488,977	160,592	25,000	56,000	2,500	0
14 HR	339,674	0		169,095	71,781	70,298	1,500	26,000	1,000	0
15 Pblc Rltn	37,500	0		0	0	0	2,500	35,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	209,988	0		0	148,672	56,816	3,000	0	1,500	0
62 Grnd Mnt	224,381	0			120,058	53,823	25,000	10,500	0	15,000
63 Oper Bldg	1,983,323	0			1,184,415	493,908	125,000	180,000	0	0
64 Maintnce	496,083	0	0		158,888	62,195	275,000	0	0	0
65 Utilities	1,075,000	0	0		0	0	0	1,075,000	0	0
67 Bldg Secu	60,000	0			0	0	60,000	0	0	0
68 Insurance	671,419	0					0	671,419		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	757,500	0	0	0	0	0	0	757,500	0	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	19,070	0	0	0	4,875	14,195	0	0	0	0
75 Mtr Pool	35,000	0	0	0	0	0	35,000	0	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	7,497,071	0	0	398,669	2,304,192	1,011,791	557,000	3,192,919	17,500	15,000
FTE Program Staff				2.000	30.223					

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	129,545	0		0	95,510	33,035	1,000	0	0	0
42 Food	571,000	0					553,500	17,500		
44 Operation	707,936	0			365,641	287,295	40,000	0	0	15,000
49 Transfers	0		0							
Total	1,408,481	0	0	0	461,151	320,330	594,500	17,500	0	15,000
FTE Program Staff					8.961					

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	277,238	0		0	192,887	79,851	1,500	2,000	1,000	0
52 Operation	1,237,373	0			613,417	411,456	201,000	11,000	500	0
53 Maintnce	322,433	0			122,654	52,279	60,000	87,500	0	0
56 Insurance	86,443							86,443		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-76,500		-76,500							
Total	1,846,987	0	-76,500	0	928,958	543,586	262,500	186,943	1,500	0
FTE Program Staff					14.116					

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, COUNSELOR, NURSE, and TEACHER.

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 SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS, OTHER TEACHER, and various support personnel.

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 ELEMENTARY SPECIALIST TEACHER, NURSE, and DEPUTY/SUPERINTENDENT.

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 with their respective rates and salaries.

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 12 - Federal Special Purpose - ESSER II

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 HOMEROOM TEACHER and SUPPLEMENTAL DAYS & HOURS.

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

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 OTHER DISTRICT ADMINISTRATOR, NURSE, and ELEMENTARY HOMEROOM TEACHER, with sub-totals for activity codes 21, 26, 27, and 31, and a final 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 14 - Federal Special Purpose ESSER III Learning Loss

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 14-27-340, 14-31-342 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 19 - Federal Special Purpose - Other

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 OTHER DISTRICT ADMINISTRATOR, NURSE, and NURSE SUPPLEMENTAL DAYS & HOURS, with subtotals for activity codes 21, 26, 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 21 - Special Education, Supplemental, 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 OTHER DISTRICT ADMINISTRATOR, OCCUPATIONAL THERAPIST, COMMUNICATIONS DISORDER SPECIALIST, PSYCHOLOGIST, OTHER TEACHER, and ELEMENTARY SPECIALIST TEACHER.

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

PROGRAM 21 - Special Education, Supplemental, 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. Includes rows for activity 21-31-462, 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 23 - SP,Ed, Sup, IDEA, Fed

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 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 24-27-330 OTHER TEACHER, 24-31-332 OTHER TEACHER SUPPLEMENTAL DAYS & HOURS, 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 31 - Vocational, Basic, 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
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	112,530	112,530	112,530.00	56,265	56,265	0
31-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	600	600	0
31-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,838	6,838	0
ACTIVITY CODE 21 TOTAL		0.500				63,703	63,703	0
31-27-320	SECONDARY TEACHER	9.600	112,530	57,781	102,470.83	983,720	983,720	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	111,541	111,541	0
ACTIVITY CODE 27 TOTAL		9.600				1,095,261	1,095,261	0
31-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	71,948	71,948	0
ACTIVITY CODE 31 TOTAL		0.000				71,948	71,948	0
PROGRAM TOTAL		10.100				1,230,912	1,230,912	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 34 - Middle School Career and Technical Education, 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 activity codes 34-27-320, 34-27-322, 34-31-322 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 38 - Vocational, 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 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, 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
51-27-340	ELEMENTARY SPECIALIST TEACHER	0.500	112,530	112,530	112,530.00	56,265	56,265	0
ACTIVITY CODE 27 TOTAL		0.500				56,265	56,265	0
51-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,730	3,730	0
ACTIVITY CODE 31 TOTAL		0.000				3,730	3,730	0
PROGRAM TOTAL		0.500				59,995	59,995	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 52 - Other Title Grants under ESEA-Federal

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

**** 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 53 - Migrant ESEA Migrant, 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 55 - Learning Assistance Program (LAP), 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 OTHER TEACHER, ELEMENTARY SPECIALIST TEACHER, and various supplemental 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 56 - State Institutions, Centers and Homes, Delinquent

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 58 - Special and Pilot Programs, 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 ELEMENTARY HOMEROOM TEACHER and SECONDARY TEACHER SUPPLEMENTAL NOT TIME, with a total for ACTIVITY CODE 27 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 64 - Limited English Proficiency, 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 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 and ELEMENTARY SPECIALIST TEACHER with their respective rates and salaries.

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/ 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 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
74-27-310	ELEMENTARY HOMEROOM TEACHER	0.400	68,353	68,353	68,352.50	27,341	27,341	0
ACTIVITY CODE 27 TOTAL		0.400				27,341	27,341	0
74-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,812	1,812	0
ACTIVITY CODE 31 TOTAL		0.000				1,812	1,812	0
PROGRAM TOTAL		0.400				29,153	29,153	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	76,554	76,554	76,554.00	76,554	76,554	0
79-24-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,462	10,462	0
ACTIVITY CODE 24 TOTAL		1.000				87,016	87,016	0
79-31-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,075	5,075	0
ACTIVITY CODE 31 TOTAL		0.000				5,075	5,075	0
PROGRAM TOTAL		1.000				92,091	92,091	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 positions like SUPERINTENDENT and OTHER DISTRICT ADMINISTRATOR with their respective rates and salaries.

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

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 -- 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	1.250	2,600.00	38.99	30.75	34.05	88,520	88,520	0
ACTIVITY CODE 21 TOTAL		1.250					88,520	88,520	0
01-22-910	AIDES	3.548	7,380.00	24.62	21.43	23.36	172,428	172,428	0
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	7,635	7,635	0
ACTIVITY CODE 22 TOTAL		3.548					180,063	180,063	0
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	129,500	0	129,500
01-23-940	OFFICE/CLERICAL	11.312	23,540.00	30.75	24.32	26.16	615,922	615,922	0
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	34,582	34,582	0
ACTIVITY CODE 23 TOTAL		11.312					780,004	650,504	129,500
01-24-910	AIDES	1.094	2,276.60	33.51	32.68	33.28	75,760	75,760	0
01-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,266	3,266	0
ACTIVITY CODE 24 TOTAL		1.094					79,026	79,026	0
01-25-910	AIDES	4.218	8,773.63	23.92	12.23	20.79	182,431	182,431	0
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	7,071	7,071	0
01-25-970	SERVICE WORKERS	0.636	1,323.00	23.86	23.86	23.86	31,567	31,567	0
01-25-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,263	1,263	0
ACTIVITY CODE 25 TOTAL		4.854					222,332	222,332	0
01-26-960	PROFESSIONAL	1.104	2,297.25	32.53	32.53	32.53	74,730	74,730	0
ACTIVITY CODE 26 TOTAL		1.104					74,730	74,730	0
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	288,250	1,500	286,750
01-27-910	AIDES	11.543	24,014.94	34.32	21.24	24.36	584,966	488,741	96,226
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	24,497	20,599	3,898
01-27-940	OFFICE/CLERICAL	0.500	1,040.00	38.99	38.99	38.99	40,550	40,550	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
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,856	5,856	0
ACTIVITY CODE 27 TOTAL		12.043					944,119	557,246	386,874
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	138,750	0	138,750
01-28-940	OFFICE/CLERICAL	1.121	2,332.00	28.46	25.30	26.41	61,591	0	61,591
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	344,308	0	344,308
ACTIVITY CODE 28 TOTAL		1.121					547,831	0	547,831
01-33-940	OFFICE/CLERICAL	1.000	2,080.00	30.86	30.86	30.86	64,189	64,189	0
ACTIVITY CODE 33 TOTAL		1.000					64,189	64,189	0
PROGRAM TOTAL		37.326					2,980,814	1,916,610	1,064,205

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	1.703	3,542.75	27.37	24.32	25.56	90,536	90,536	0
02-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,004	4,004	0
ACTIVITY CODE 23 TOTAL		1.703					94,540	94,540	0
02-27-910	AIDES	1.776	3,694.95	21.77	21.24	21.61	79,838	79,838	0
02-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,720	2,720	0
ACTIVITY CODE 27 TOTAL		1.776					82,558	82,558	0
PROGRAM TOTAL		3.479					177,098	177,098	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 12 - Federal Special Purpose - ESSER II

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
13-26-960	PROFESSIONAL	0.746	1,551.50	23.16	23.16	23.16	35,933	35,933	0
ACTIVITY CODE 26 TOTAL		0.746					35,933	35,933	0
13-27-910	AIDES	0.545	1,134.00	21.24	21.24	21.24	24,086	24,086	0
13-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	961	961	0
ACTIVITY CODE 27 TOTAL		0.545					25,047	25,047	0
PROGRAM TOTAL		1.291					60,980	60,980	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
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 19 - Federal Special Purpose - 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
19-21-940	OFFICE/CLERICAL	0.587	1,221.92	30.75	24.32	27.06	33,061	33,061	0
19-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	557	557	0
ACTIVITY CODE 21 TOTAL		0.587					33,618	33,618	0
PROGRAM TOTAL		0.587					33,618	33,618	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	1.576	3,280.00	30.18	26.28	28.23	92,594	92,594	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		1.576					98,353	98,353	0
21-26-910	AIDES	2.166	4,505.76	34.18	29.47	32.42	146,058	146,058	0
21-26-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	7,667	7,667	0
ACTIVITY CODE 26 TOTAL		2.166					153,725	153,725	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	129,500	129,500	0
21-27-910	AIDES	22.014	45,797.64	25.61	16.86	22.97	1,052,040	1,052,040	0
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	44,580	44,580	0
21-27-940	OFFICE/CLERICAL	0.727	1,512.00	24.32	24.32	24.32	36,772	36,772	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		22.741					1,263,592	1,263,592	0
PROGRAM TOTAL		26.483					1,515,670	1,515,670	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 23 - SP,Ed, Sup, IDEA, Fed

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

**** 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 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
24-27-910	AIDES	3.901	8,111.88	30.21	23.77	25.19	204,358	204,358	0
24-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	10,460	10,460	0
ACTIVITY CODE 27 TOTAL		3.901					214,818	214,818	0
PROGRAM TOTAL		3.901					214,818	214,818	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	33.51	33.51	33.51	33,947	33,947	0
31-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,986	1,986	0
ACTIVITY CODE 24 TOTAL		0.487					35,933	35,933	0
31-27-910	AIDES	0.636	1,323.00	22.86	22.86	22.86	30,244	30,244	0
31-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,814	1,814	0
ACTIVITY CODE 27 TOTAL		0.636					32,058	32,058	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		1.123					70,991	70,991	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

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 34-24-910 (AIDES), 34-24-913 (AIDES NOT TIME), and summary rows for ACTIVITY CODE 24 TOTAL and PROGRAM TOTAL.

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

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

**** 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
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,800	1,800	0
51-27-910	AIDES	3.383	7,037.22	24.56	12.28	20.16	141,879	141,879	0
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	5,690	5,690	0
ACTIVITY CODE 27 TOTAL		3.383					149,369	149,369	0
PROGRAM TOTAL		3.383					149,369	149,369	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/, 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 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	0.451	938.08	24.32	24.32	24.32	22,814	22,814	0
53-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	623	623	0
ACTIVITY CODE 21 TOTAL		0.451					23,437	23,437	0
53-24-910	AIDES	0.727	1,512.00	23.38	23.38	23.38	35,351	35,351	0
53-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,588	1,588	0
ACTIVITY CODE 24 TOTAL		0.727					36,939	36,939	0
53-27-910	AIDES	0.091	189.00	23.38	23.38	23.38	4,419	4,419	0
53-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	259	259	0
ACTIVITY CODE 27 TOTAL		0.091					4,678	4,678	0
PROGRAM TOTAL		1.269					65,054	65,054	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	954.90	32.68	32.68	32.68	31,206	31,206	0
55-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,252	1,252	0
ACTIVITY CODE 24 TOTAL		0.459					32,458	32,458	0
55-27-910	AIDES	2.685	5,583.06	24.36	21.24	22.69	126,682	126,682	0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	6,656	6,656	0
ACTIVITY CODE 27 TOTAL		2.685					133,338	133,338	0
PROGRAM TOTAL		3.144					165,796	165,796	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/, 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 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	0.788	1,640.00	29.67	29.67	29.67	48,659	48,659	0
65-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,903	1,903	0
ACTIVITY CODE 21 TOTAL		0.788					50,562	50,562	0
65-27-910	AIDES	2.996	6,233.22	23.38	21.72	22.33	139,169	139,169	0
65-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	6,361	6,361	0
ACTIVITY CODE 27 TOTAL		2.996					145,530	145,530	0
PROGRAM TOTAL		3.784					196,092	196,092	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

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. Includes a row with zeros for state and local salaries.

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

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
---------------	-------------------	--------------	--------------------	------------------------	-----------------------	------------------------	---------------------------	------------------------	------------------------

**** 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 79 - Instructional Programs, Other

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 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
97-12-940	OFFICE/CLERICAL	2.000	4,160.00	32.84	27.99	30.41	126,526	126,526	0
ACTIVITY CODE 12 TOTAL		2.000					126,526	126,526	0
97-13-940	OFFICE/CLERICAL	3.000	6,240.00	44.55	27.99	35.68	222,664	222,664	0
97-13-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	82.08	45.96	64.02	266,313	266,313	0
ACTIVITY CODE 13 TOTAL		5.000					488,977	488,977	0
97-14-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	34.51	34.51	34.51	71,781	71,781	0
ACTIVITY CODE 14 TOTAL		1.000					71,781	71,781	0
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	25.27	25.27	25.27	52,562	52,562	0
97-61-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	600	0
97-61-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	45.92	45.92	45.92	95,510	95,510	0
ACTIVITY CODE 61 TOTAL		2.000					148,672	148,672	0
97-62-970	SERVICE WORKERS	2.000	4,160.00	31.72	26.00	28.86	120,058	120,058	0
ACTIVITY CODE 62 TOTAL		2.000					120,058	120,058	0
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	240,500	0	240,500
97-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
97-63-970	SERVICE WORKERS	16.109	33,508.00	34.99	20.48	28.00	938,296	938,296	0
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	619	619	0
ACTIVITY CODE 63 TOTAL		16.109					1,184,415	943,915	240,500
97-64-920	CRAFTS/TRADES	1.000	2,080.00	37.38	37.38	37.38	77,750	77,750	0
97-64-970	SERVICE WORKERS	1.000	2,080.00	38.72	38.72	38.72	80,538	80,538	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					158,888	158,888	0
97-74-970	SERVICE WORKERS	0.114	236.25	19.99	19.99	19.99	4,723	4,723	0

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
97-74-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	152	152	0
ACTIVITY CODE 74 TOTAL		0.114					4,875	4,875	0
PROGRAM TOTAL		30.223					2,304,192	2,063,692	240,500

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	45.92	45.92	45.92	95,510	95,510	0
ACTIVITY CODE 41 TOTAL		1.000					95,510	95,510	0
98-44-970	SERVICE WORKERS	7.961	16,557.50	25.63	19.35	20.40	337,827	337,827	0
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	27,814	27,814	0
ACTIVITY CODE 44 TOTAL		7.961					365,641	365,641	0
PROGRAM TOTAL		8.961					461,151	461,151	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
99-51-940	OFFICE/CLERICAL	1.576	3,280.00	28.71	28.14	28.43	93,234	93,234	0
99-51-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,143	4,143	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	45.92	45.92	45.92	95,510	95,510	0
ACTIVITY CODE 51 TOTAL		2.576					192,887	192,887	0
99-52-950	OPERATORS	10.040	20,884.50	33.66	27.63	29.37	613,417	613,417	0
ACTIVITY CODE 52 TOTAL		10.040					613,417	613,417	0
99-53-920	CRAFTS/TRADES	1.500	3,120.00	41.59	34.18	39.12	122,054	122,054	0
99-53-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	600	0
ACTIVITY CODE 53 TOTAL		1.500					122,654	122,654	0
PROGRAM TOTAL		14.116					928,958	928,958	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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	160,479	XXXXX	85,150	XXXXX	76,500	XXXXX
(1) Credit Transfers	-160,479	XXXXX	-85,150	XXXXX	-76,500	XXXXX
(2) Certificated Salaries	23,303,014	44.25	24,795,366	43.72	25,483,929	43.10
(3) Classified Salaries	8,232,238	15.63	8,750,509	15.43	9,342,299	15.80
(4) Employee Benefits and Payroll Taxes	12,310,587	23.38	13,375,842	23.59	13,008,248	22.00
(5) Supplies and Materials	2,594,883	4.93	3,409,500	6.01	4,134,011	6.99
(7) Purchased Services	5,966,958	11.33	6,077,398	10.72	7,048,189	11.92
(8) Travel	152,231	0.29	262,000	0.46	76,500	0.13
(9) Capital Outlay	96,902	0.18	40,000	0.07	30,000	0.05
TOTAL EXPENDITURES	52,656,814	100.00	56,710,615	100.00	59,123,176	100.00

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	30,301,810	57.55	33,206,022	58.55	34,330,638	58.07
28 Extracur	934,543	1.77	929,087	1.64	1,122,715	1.90
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	31,236,353	59.32	34,135,109	60.19	35,453,353	59.97
TEACHING SUPPORT						
22 Lrn Resrc	321,087	0.61	697,085	1.23	294,685	0.50
24 Guid/Coun	1,435,020	2.73	1,570,043	2.77	1,607,339	2.72
25 Pupil M/S	485,531	0.92	469,548	0.83	443,839	0.75
26 Health	2,975,052	5.65	2,884,511	5.09	3,293,154	5.57
31 InstProDev	1,414,719	2.69	2,295,504	4.05	1,864,336	3.15
32 Inst Tech	436,520	0.83	295,000	0.52	175,000	0.30
33 Curriculum	790,259	1.50	726,729	1.28	1,061,215	1.79
34 Prof Lrng St	267,698	0.51	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	7,858,188	14.92	8,938,420	15.76	8,739,568	14.78
OTHER SUPPORT ACTIVITIES						
42 Food	507,807	0.96	477,500	0.84	571,000	0.97
44 Operation	558,219	1.06	565,758	1.00	707,936	1.20
49 Transfers	-3,568	-0.01	0	0.00	0	0.00
52 Operation	1,271,605	2.41	1,388,222	2.45	1,237,373	2.09
53 Maintnce	189,617	0.36	200,816	0.35	322,433	0.55
56 Insurance	59,512	0.11	67,338	0.12	86,443	0.15
58 Remote Learning Operations	225	0.00	0	0.00	0	0.00
59 Transfers	-144,169	-0.27	-76,500	-0.13	-76,500	-0.13
62 Grnd Mnt	205,390	0.39	226,054	0.40	224,381	0.38
63 Oper Bldg	1,529,003	2.90	1,554,084	2.74	1,983,323	3.35
64 Maintnce	685,342	1.30	458,267	0.81	496,083	0.84
65 Utilities	1,066,357	2.03	1,000,000	1.76	1,075,000	1.82
67 Bldg Secu	74,150	0.14	55,000	0.10	60,000	0.10
68 Insurance	494,586	0.94	559,909	0.99	671,419	1.14
72 Info Sys	817,661	1.55	722,471	1.27	757,500	1.28
73 Printing	0	0.00	7,500	0.01	0	0.00

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	7,828	0.01	5,621	0.01	19,070	0.03
75 Mtr Pool	17,011	0.03	26,350	0.05	35,000	0.06
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	7,336,351	13.93	7,238,390	12.76	8,170,461	13.82
UNIT ADMINISTRATION						
23 Princ Off	2,752,504	5.23	3,118,657	5.50	3,239,615	5.48
TOTAL UNIT ADMINISTRATION	2,752,504	5.23	3,118,657	5.50	3,239,615	5.48
CENTRAL ADMINISTRATION						
11 Bd of Dir	168,166	0.32	180,000	0.32	287,000	0.49
12 Supt Off	658,973	1.25	596,071	1.05	568,064	0.96
13 Busns Off	654,736	1.24	688,321	1.21	733,069	1.24
14 HR	262,361	0.50	324,396	0.57	339,674	0.57
15 Pblc Rltn	18,288	0.03	20,000	0.04	37,500	0.06
21 Supv Inst	890,151	1.69	881,998	1.56	938,101	1.59
41 Supervisn	121,946	0.23	129,858	0.23	129,545	0.22
51 Supervisn	249,529	0.47	268,307	0.47	277,238	0.47
61 Supv Bldg	181,346	0.34	191,088	0.34	209,988	0.36
TOTAL CENTRAL ADMINISTRATION	3,205,495	6.09	3,280,039	5.78	3,520,179	5.95
TOTAL EXPENDITURES	52,656,814	100.00	56,710,615	100.00	59,123,176	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 2023	7,600,000	207	7,599,793	47.38	3,600,782
Spring 2024	8,000,000	207	7,999,793	52.62	4,209,491
1100 TOTAL LOCAL TAXES:					7,810,272

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 2023	74,045	2.804	208	0.00	XXXXX
Spring 2024	74,045	2.804	208	100.00	208
1500 TIMBER EXCISE TAXES:					207

- 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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	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 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	183.900	81.38	50.797	36.46
28 Extracurricular	1.000	0.44	1.121	0.80
TOTAL TEACHING ACTIVITIES	184.900	81.83	51.918	37.27
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	3.548	2.55
24 Guidance and Counseling	9.000	3.98	3.007	2.16
25 Pupil Management and Safety	0.000	0.00	4.854	3.48
26 Health/Related Services	17.370	7.69	4.016	2.88
31 InstProDev	0.200	0.09	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	1.000	0.44	1.000	0.72
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	27.570	12.20	16.425	11.79
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	7.961	5.71
52 Operations	XXXXX	XXXXX	10.040	7.21
53 Maintenance	XXXXX	XXXXX	1.500	1.08
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	2.000	1.44
63 Operation of Buildings	XXXXX	XXXXX	16.109	11.56
64 Maintenance	XXXXX	XXXXX	2.000	1.44
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	39.724	28.51

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	3.98	13.015	9.34
TOTAL UNIT ADMINISTRATION	9.000	3.98	13.015	9.34
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.44	2.000	1.44
13 Business Office	0.000	0.00	5.000	3.59
14 Human Resources	1.000	0.44	1.000	0.72
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	2.500	1.11	4.652	3.34
41 Supervision - Nutrition Services	0.000	0.00	1.000	0.72
51 Supervision - Transportation	0.000	0.00	2.576	1.85
61 Supervision - Building	0.000	0.00	2.000	1.44
TOTAL CENTRAL ADMINISTRATION	4.500	1.99	18.228	13.08
TOTAL FTE STAFF	225.970	100.00	139.310	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 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. 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, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes).

Lynden School District No.504

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	344,377	137,773	324,577

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 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. 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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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)	2,070,786	2,526,537	2,072,923

Lynden School District No.504

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	3,034,029	3,048,201	3,133,515
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	295	291	205
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,034,324	3,048,492	3,133,720
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	13,013	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	13,013	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	0	0	0
9901 Transfers (local resources)	250,938	704,215	457,010

Lynden School District No.504

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	250,938	704,215	457,010
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,298,276	3,757,707	3,595,730

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 2023	3,132,300	205	3,132,095	47.38	1,483,987
Spring 2024	3,135,000	205	3,134,795	52.62	1,649,529
1100 TOTAL LOCAL TAXES:					3,133,515

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 2023	238,945	0.859	205	0.00	XXXXX
Spring 2024	238,945	0.859	205	100.00	205
1500 TIMBER EXCISE TAXES:					205

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 1,2023
07-23-2015	21,525,000	16,210,000
08-10-2016	22,060,000	18,410,000
TOTAL VOTED BONDS	43,585,000	34,620,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2023
12-15-2009	500,000	500,000
01-26-2015	600,000	238,062
03-19-2020	1,500,000	1,050,000
10-18-2020	1,500,000	193,857
TOTAL NONVOTED BONDS	4,100,000	1,981,919
TOTAL ALL BONDS	47,685,000	36,601,919 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 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.863 Restricted from State Proceeds	226,049	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	26,466	1,302	86,178
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	247,032	1,302	86,178
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.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	226,049	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	262,322	209,655	215,486
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	488,372	209,655	215,486

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	760,601	769,946	799,947
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	74	74	52
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	760,675	770,020	799,999
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	4,324	2,500	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	4,324	2,500	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	0	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
6210 E-Rate	XXXXX	XXXXX	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

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	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	0	500,000	500,000
9200 Sale of Real Property	0	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	389,316	0
9000 TOTAL OTHER FINANCING SOURCES	0	889,316	500,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	764,999	1,661,836	1,302,499

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 2023	800,000	52	799,948	47.38	379,015
Spring 2024	800,000	52	799,948	52.62	420,933
1100 TOTAL LOCAL TAXES:					799,947

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 2023	238,945	0.219	52	0.00	XXXXX
Spring 2024	238,945	0.219	52	100.00	52
1500 TIMBER EXCISE TAXES:					52

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 2023-2024

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
23/24 HVAC & Roof Work	75,000	0	75,000	0	0	0	0	0	0
23/24 1:1 & Teacher LT's	75,000	0	0	0	75,000	0	0	0	0
23/24 Clever Touch Lease Pmt	149,268	0	0	0	149,268	0	0	0	0
23/24 Budget Capacity	500,000	0	500,000	0	0	0	0	0	0
TOTAL EXPENDITURES	799,268	0	575,000	0	224,268	0	0	0	0

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

PROGRAM CP - Capital Projects

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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

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

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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	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 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 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include categories like Local Property Tax, Investment Earnings, and Long-Term Financing.

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

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include revenues (A-C), expenditures (D-G), beginning fund balance (H-I), and ending fund balance.

Lynden School District No.504

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	470,357	251,707	164,163

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 2023	0	0	0	0.00	0
Spring 2024	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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	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 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	7,140,119.00	8,052,633.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	905,000.00	849,814.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	738,465.00	404,324.00
Informational	1.716	On report GF4, Revenue Account 6153 + 6253 + 6353; on report GF8, expenditures for Program 53.	96,423.00	150,268.00
Informational	1.717	On report GF4, Revenue Account 4155; on report GF8, expenditures for Program 55.	1,032,360.00	518,289.00
Informational	1.718	On report GF4, Revenue Account 4156 + 4356; on report GF8, expenditures for Program 56.	0.00	5,000.00
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	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	1,033,500.00	1,408,481.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

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	34,277,818.63	34,277,819.00	-0.37
	3121	799,286.23	799,286.00	0.23
	3600	0.00	0.00	0.00
	4121	6,280,832.51	6,280,833.00	-0.49
	4155	1,032,360.02	1,032,360.00	0.02
	4165	645,982.33	645,982.00	0.33
	4174	112,450.02	112,450.00	0.02
	4198	23,500.00	23,500.00	0.00
	4199	1,763,536.00	1,763,536.00	0.00
	4499	400,000.00	400,000.00	0.00
	5400	0.00	0.00	0.00
	Total	45,335,765.74	45,335,766.00	-0.26

MESSAGES

Type	Number	Message	F-195 Amount	F-203 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.	3,832,235.00	3,316,862.72
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.	761,663.00	477,123.80

Lynden School District No. 504

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
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.	86,178.00	805,547.60
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.	375,177.00	417,100.33

Superintendent of Public Instruction

Lynden School District
 Whatcom County

Northwest Educational Service District 189
 CCGDD 37504

F-203 Summary Report
 Lynden SD 23/24

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	34,277,818.63
3121	Z288	Special Education, Gen Apportionment	799,286.23
4121	N7	Special Education	6,280,832.51
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	1,032,360.02
4165	Z477	Transitional Bilingual	645,982.33
4174	Z095	Highly Capable	112,450.02
4198	S5	School Food Service	23,500.00
4199	I4	Transportation - Operations	1,763,536.00
4499	J1	Transportation Reimbursement	400,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	148,592.93
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,753,933.44
n/a	V13	Estimated Next Year LEA	232,418
n/a	A30h	Estimated Stabilization	0.00
n/a	TKM49S	Transition to Kindergarten State Funding	0.00
n/a	TKM49F	Transition to Kindergarten Federal Funding	790,082.13

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	154.84	10.33	165.17
District Generated			
Total	154.84	10.33	165.17
CIS Salary Allocation			
School Generated	13,079,561.19	872,483.20	13,952,044.39
District Generated			
Total	13,079,561.19	872,483.20	13,952,044.39
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	8.48	0.78	9.26
District Generated	2.74		2.74
Total	11.22	0.78	12.00
CAS Salary Allocation			
School Generated	1,063,256.32	98,301.05	1,161,557.37
District Generated	343,426.78		343,426.78
Total	1,406,683.10	98,301.05	1,504,984.15
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	32.03	3.17	35.21
District Generated	15.52		15.52
Total	47.55	3.17	50.73
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,941,051.17	192,269.08	2,133,320.25
District Generated	940,439.99		940,439.99

Total

| 2,881,491.16 | 192,269.08 | 3,073,760.24

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Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	48.00
TKB2L1	Enroll SpEd TK Tier 14/18	8.00
TKB2L	Enroll SpEd TK Tier Other	4.00
B2L1	Enroll SpEd K-21 LRE1	383.00
B2	Enroll SpEd K-21 Other	97.00
Z271	Enroll K	223.00
A6A1	Enroll 1	227.56
A6A2	Enroll 2	229.09
A6A3	Enroll 3	218.11
A39	Enroll K-3	897.76
A7a	Enroll 4	230.35
A8a5	Enroll 5	242.14
A8a6	Enroll 6	243.33
A40	Enroll 5-6	485.47
A11a7	Enroll 7	214.11
A11a8	Enroll 8	235.37
A12	Enroll 7-8	449.48
A13a9	Enroll 9	219.91
A13a10	Enroll 10	230.46
A13a11	Enroll 11	168.21
A13a12	Enroll 12	210.35
A41	Enroll 9-12	828.93
Z298	Enroll K-8	2,063.06
Z472	Enroll Total Entered	2,891.99
A42	Enroll Total	2,891.99
A14	Enroll ALE K-6	170.58
A14B	Enroll ALE 7-8	81.84
A18	Enroll ALE 9-12	133.83
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 Dropout and ALE	3,403.24
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

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A5C	Enroll R&N 5-6	0.00
A49	Enroll R&N 7	0.00
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	170.00
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	1.120
A33r	Regionalization	1.120
A33re	Regionalization Experience	0.000
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	0.00
C1	Enroll Total PY for LAP	3,441.62
Z076	LAP PY HiPov Students	0.00
B3	Adj Resident BEA	0.00

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Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.17880
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	232,418

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,763,536.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	400,000.00

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	75,000.00
H3	Est RPB	0.00
H4	Est RPL K3	50,000.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	64.00
TKM49S	TTK State Funding	0.00
TKM49F	TTK Federal Funding	790,082.13

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I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
	A. District-Wide Regionalization	
A33rb	1. District-Wide Regionalization Base	1.120
A33r	2. District-Wide Regionalization	1.120
A33re	3. District-Wide Regionalization Experience	0.000
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 154.844 * 72,728.00 * 1.120	\$ 12,612,873.76
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((154.844 * 75,419.00) * (1.120 + 0.000)) - 12,612,873.76	\$ 466,687.43
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 12,612,873.76 + 466,687.43	\$ 13,079,561.19
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 8.480 * 107,955.00 * 1.120	\$ 1,025,313.41
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 8.480 * 111,950.00 * 1.120 - 1,025,313.41	\$ 37,942.91
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 1,025,313.41 + 37,942.91	\$ 1,063,256.32

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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 32.033 * 52,173.00 * 1.120	\$ 1,871,808.63
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 32.033 * 54,103.00 * 1.120 - 1,871,808.63	\$ 69,242.54
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 1,871,808.63 + 69,242.54	\$ 1,941,051.17
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 138.668 * 4.000 * 151.86	\$ 84,232.49
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] 4.908 * 52,173.00 * 1.120	\$ 286,792.89
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 4.908 * 54,103.00 * 1.120 - 286,792.89	\$ 10,609.14
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 286,792.89 + 10,609.14	\$ 297,402.03

<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] 0.899 * 52,173.00 * 1.120</p> <p>2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.899 * 54,103.00 * 1.120 - 52,531.95</p> <p>3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 52,531.95 + 1,943.28</p>	<p>\$ 52,531.95</p> <p>\$ 1,943.28</p> <p>\$ 54,475.23</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] 1.700 * 52,173.00 * 1.120</p> <p>2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 1.700 * 54,103.00 * 1.120 - 99,337.39</p> <p>3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 99,337.39 + 3,674.72</p>	<p>\$ 99,337.39</p> <p>\$ 3,674.72</p> <p>\$ 103,012.11</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] 8.013 * 52,173.00 * 1.120</p> <p>2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 8.013 * 54,103.00 * 1.120 - 468,229.72</p> <p>3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 468,229.72 + 17,320.90</p>	<p>\$ 468,229.72</p> <p>\$ 17,320.90</p> <p>\$ 485,550.62</p>

	E. Central Admin – Certificated Administrative Staff (CAS)	
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 2.739 * 107,955.00 * 1.120	\$ 331,171.39
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 2.739 * 111,950.00 * 1.120 - 331,171.39	\$ 12,255.39
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 331,171.39 + 12,255.39	\$ 343,426.78

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] 154.844 * 72,728.00 * 1.120	\$ 12,612,873.76
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((154.844 * 75,419.00) * (1.120 + 0.000)) - 12,612,873.76	\$ 466,687.43
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 331,171.39 + 1,025,313.41	\$ 1,356,484.80
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 12,255.39 + 37,942.91	\$ 50,198.30
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] 1,871,808.63 + 286,792.89 + 52,531.95 + 99,337.39 + 468,229.72	\$ 2,778,700.58
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] 69,242.54 + 10,609.14 + 1,943.28 + 3,674.72 + 17,320.90	\$ 102,790.58
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] 12,612,873.76 + 466,687.43 + 1,356,484.80 + 50,198.30 + 2,778,700.58 + 102,790.58	\$ 17,367,735.45

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] (154.844 + 11.219) * 12,312.00	\$ 2,044,567.66
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] ((154.844 + 11.219) * (13,200.00 * 1.02)) - 2,044,567.66	\$ 191,304.57
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 47.553 * 12,312.00	\$ 585,472.54
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (47.553 * 13,200.00 * 1.430) - 585,472.54	\$ 312,137.89
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (12,612,873.76 + 1,356,484.80) * 0.17970	\$ 2,510,293.73
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (466,687.43 + 50,198.30) * 0.17330	\$ 89,576.30
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 2,778,700.58 * 0.22060	\$ 612,981.35
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 102,790.58 * 0.18560	\$ 19,077.93
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] 2,044,567.66 + 191,304.57 + 585,472.54 + 312,137.89 + 2,510,293.73 + 89,576.30 + 612,981.35 + 19,077.93	\$ 6,365,411.97

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((154.844 * 75,419.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 217,992.69
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 217,992.69 * 0.17330	\$ 37,778.13
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 217,992.69 + 37,778.13	\$ 255,770.82
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 100.00 * 9,555.02	\$ 955,502.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 7.00 * 10,463.80	\$ 73,246.60
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 955,502.00 + 73,246.60	\$ 1,028,748.60
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 18.00 * 9,555.02	\$ 171,990.36
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 10,463.80	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 171,990.36 + 0.00	\$ 171,990.36
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (170.58 + 81.84 + 133.83) * 9,555.02	\$ 3,690,626.48

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<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] 484,497.07 + 1,126,811.66 + 445,245.72 + 61,313.32 + 883,940.51 + 68,865.83 + 558,235.48 + 386,747.66</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] 36,506.08 + 0.00 + 39,838.38 + 5,015.03 + 77,977.45 + 6,639.73 + 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) * 13,473.20</p> <p>4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN] 4,015,657.25 + 165,976.67 + 0.00</p>	<p>\$ 4,015,657.25</p> <p>\$ 165,976.67</p> <p>\$ 0.00</p> <p>\$ 4,181,633.92</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 CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 70,785.26 + 7,899.19 + 15,512.41 + 34,487.62 + 25,869.30 + 475.63 + 1,384.20</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 CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 801,697.94 + 90,401.86 + 176,756.67 + 391,434.10 + 293,185.40 + 5,387.99 + 15,677.20</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] 156,413.61 + 1,774,541.16 + 0.00</p>	<p>\$ 156,413.61</p> <p>\$ 1,774,541.16</p> <p>\$ 0.00</p> <p>\$ 1,930,954.77</p>

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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] 84,232.49 + 0.00 + 17,367,735.45 + 6,365,411.97 + 1,028,748.60 + 171,990.36 + 3,690,626.48 + 4,181,633.92 + 0.00 + 156,413.61 + 1,774,541.16 + 255,770.82	\$ 35,077,104.86
Z457	2. Guar Entlmt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 35,077,104.86 / 3,403.24	\$ 10,306.97
	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] 4,470,280.92 * 0.17880	\$ 799,286.23
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 0.00 * 1.10	\$ 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] 35,077,104.86 - 0.00 - 0.00 - 799,286.23 - 0.00 + 0.00	\$ 34,277,818.63

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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 * 72,728.00 * 1.120	\$ 0.00
Z097	2. Skill CIS Salary Inc ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]) ((0.000 * 75,419.00) * (1.120 + 0.000)) - 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 * 107,955.00 * 1.120	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 111,950.00 * 1.120 - 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 * 52,173.00 * 1.120	\$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 54,103.00 * 1.120 - 0.00	\$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$ 0.00

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D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 12,312.00	\$ 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 * 13,200.00 * 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) * 0.17970	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.17330	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 12,312.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 13,200.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.22060	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.18560	\$ 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

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<p>Z097pd Z105pd 3045pd</p>	<p>E. Professional Learning Days - Skill Center</p> <p>1. Professional Learning Days Salaries</p> <p style="padding-left: 40px;">(((Skills Center CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days]</p> <p style="padding-left: 40px;">(((0.000 * 75,419.00) * (1.120 + 0.000)) / 180.00) * 3.00</p> <p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p style="padding-left: 40px;">[Skill CIS PD Salary] * [CIS/CAS - Benefits Inc]</p> <p style="padding-left: 40px;">0.00 * 0.17330</p> <p>3. Total Skill Center Professional Learning Days</p> <p style="padding-left: 40px;">[Skill CIS PD Salary] + [Skill CIS PD Benefits]</p> <p style="padding-left: 40px;">0.00 + 0.00</p>	<p>\$ 0.00</p> <p>\$ 0.00</p> <p>\$ 0.00</p>
<p>M40 Z108</p>	<p>F. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Skill Center: Total Allocated MSOC</p> <p style="padding-left: 40px;">[Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Other Supplies-Skill] + [Total MSOC Library-Skill] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills]</p> <p style="padding-left: 40px;">0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>2. Skill Center Substitutes</p> <p style="padding-left: 40px;">[Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate]</p> <p style="padding-left: 40px;">0.000 * 4.000 * 151.86</p>	<p>\$ 0.00</p> <p>\$ 0.00</p>
<p>Z109</p>	<p>G. Total</p> <p>1. Skill Center Total</p> <p style="padding-left: 40px;">[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]</p> <p style="padding-left: 40px;">0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	<p>\$ 0.00</p>

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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] 0.838 * 72,728.00 * 1.120	\$ 68,259.59
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] ((0.838 * 75,419.00) * (1.120 + 0.000)) - 68,259.59	\$ 2,525.67
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 68,259.59 + 2,525.67	\$ 70,785.26
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 * 107,955.00 * 1.120	\$ 7,617.30
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 * 111,950.00 * 1.120 - 7,617.30	\$ 281.89
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 7,617.30 + 281.89	\$ 7,899.19
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.256 * 52,173.00 * 1.120	\$ 14,959.04
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.256 * 54,103.00 * 1.120 - 14,959.04	\$ 553.37
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 14,959.04 + 553.37	\$ 15,512.41

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D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.901 * 12,312.00	\$ 11,093.11
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] (0.901 * 13,200.00 * 1.02) - 11,093.11	\$ 1,037.95
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (68,259.59 + 7,617.30) * 0.17970	\$ 13,635.08
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (2,525.67 + 281.89) * 0.17330	\$ 486.55
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.256 * 12,312.00	\$ 3,151.87
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.256 * 13,200.00 * 1.430) - 3,151.87	\$ 1,680.39
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 14,959.04 * 0.22060	\$ 3,299.96
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 553.37 * 0.18560	\$ 102.71
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] 11,093.11 + 1,037.95 + 13,635.08 + 486.55 + 3,151.87 + 1,680.39 + 3,299.96 + 102.71	\$ 34,487.62

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<p>Z111pd</p> <p>Z119pd</p> <p>3034pd</p>	<p>E. Professional Learning Days - CTE 7-8</p> <p>1. Professional Learning Days Salaries</p> <p>((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]</p> <p>(((0.838 * 75,419.00) * (1.120 + 0.000)) / 180.00) * 3.00</p> <p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p>[CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]</p> <p>1,179.75 * 0.17330</p> <p>3. Total CTE 7-8 Professional Learning Days</p> <p>[CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]</p> <p>1,179.75 + 204.45</p>	<p>\$</p> <p>1,179.75</p> <p>\$</p> <p>204.45</p> <p>\$</p> <p>1,384.20</p>
<p>Z164</p> <p>Z122</p>	<p>F. Other Generated Entitlements</p> <p>1. Total MSOC CTE 7-8</p> <p>[Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library-CTE 7-8] + [Total MSOC Other Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8]</p> <p>2,587.05 + 7,501.95 + 2,845.50 + 517.35 + 5,691.15 + 517.35 + 3,621.90 + 2,587.05</p> <p>2. CTE 7-8 Substitutes</p> <p>[CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]</p> <p>0.783 * 4.000 * 151.86</p>	<p>\$</p> <p>25,869.30</p> <p>\$</p> <p>475.63</p>
<p>Z123</p>	<p>G. Grades 7-8 Exploratory Career & Technical Education - Total</p> <p>1. CTE 7-8 Total</p> <p>[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 CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]</p> <p>70,785.26 + 7,899.19 + 15,512.41 + 34,487.62 + 25,869.30 + 475.63 + 1,384.20</p>	<p>\$</p> <p>156,413.61</p>

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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] 9.491 * 72,728.00 * 1.120	\$ 773,092.82
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] ((9.491 * 75,419.00) * (1.120 + 0.000)) - 773,092.82	\$ 28,605.12
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 773,092.82 + 28,605.12	\$ 801,697.94
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] 0.721 * 107,955.00 * 1.120	\$ 87,175.82
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.721 * 111,950.00 * 1.120 - 87,175.82	\$ 3,226.04
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 87,175.82 + 3,226.04	\$ 90,401.86
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.917 * 52,173.00 * 1.120	\$ 170,451.28
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 2.917 * 54,103.00 * 1.120 - 170,451.28	\$ 6,305.39
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 170,451.28 + 6,305.39	\$ 176,756.67

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D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 10.212 * 12,312.00	\$ 125,730.14
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] (10.212 * 13,200.00 * 1.02) - 125,730.14	\$ 11,764.23
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (773,092.82 + 87,175.82) * 0.17970	\$ 154,590.27
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (28,605.12 + 3,226.04) * 0.17330	\$ 5,516.34
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 2.917 * 12,312.00	\$ 35,914.10
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (2.917 * 13,200.00 * 1.430) - 35,914.10	\$ 19,147.19
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 170,451.28 * 0.22060	\$ 37,601.55
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 6,305.39 * 0.18560	\$ 1,170.28
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] 125,730.14 + 11,764.23 + 154,590.27 + 5,516.34 + 35,914.10 + 19,147.19 + 37,601.55 + 1,170.28	\$ 391,434.10

<p>Z125pd</p> <p>Z133pd</p> <p>3031pd</p>	<p>E. Professional Learning Days - CTE 9-12</p> <p>1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE}] * [\text{CIS Sal Inc}] * ([\text{Regionalization}] + [\text{Regionalization Experience}])) / [\text{School Year Total Days}] * [\text{Prof Learning Days}]$ $(((9.491 * 75,419.00) * (1.120 + 0.000)) / 180.00) * 3.00$ </p> <p>2. Professional Learning Day - Payroll Tax and Benefits $[\text{CTE 9-12 CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $13,361.63 * 0.17330$ </p> <p>3. Total CTE 9-12 Professional Learning Days $[\text{CTE 9-12 CIS PD Salary}] + [\text{CTE 9-12 CIS PD Benefits}]$ $13,361.63 + 2,315.57$ </p>	<p>\$ 13,361.63</p> <p>\$ 2,315.57</p> <p>\$ 15,677.20</p>
<p>146A</p> <p>Z136</p>	<p>F. Other Generated Entitlements</p> <p>1. Materials, Supplies, and Operating Costs (MSOC) $[\text{Total MSOC -CTE 9-12expl}] + [\text{Total MSOC -CTE 9-12prep}]$ $293,185.40 + 0.00$ </p> <p>2. CTE 9-12 Substitutes $([\text{CTE 9-12 expl Teacher FTE}] + [\text{CTE 9-12 prep Teacher FTE}]) * ([\text{Substitutes Days}] * [\text{Substitutes Rate}])$ $(8.870 + 0.000) * (4.000 * 151.86)$ </p>	<p>\$ 293,185.40</p> <p>\$ 5,387.99</p>
<p>Z137</p>	<p>G. Grades 9 - 12 Exploratory Career & Technical Education - Total $[\text{CTE 9-12 CIS Salary Total}] + [\text{CTE 9-12 CAS Salary Total}] + [\text{CTE 9-12 CLS Salary Total}] + [\text{CTE 9-12 insurance/Benefits Total}] + [\text{Total MSOC CTE 9-12}] + [\text{CTE 9-12 Substitutes}] + [\text{Total Program 31 PD}]$ </p> <p>801,697.94 + 90,401.86 + 176,756.67 + 391,434.10 + 293,185.40 + 5,387.99 + 15,677.20</p>	<p>\$ 1,774,541.16</p>

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	48.00
B2L1	C. Kindergarten - Age 21 LRE1	383.00
B2	D. Kindergarten - Age 21 Other	97.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 3,403.24 + 0.00	3,403.24
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (8.00 + 4.00 + 383.00 + 97.00) / 3,403.24	0.1446
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 0.1446 > 0.15000 THEN 0.1446 - 0.15000 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 48.00 * 0.00 * 1.20 ELSE (48.00 * 10,440.65 * 1.20)	\$ 601,381.44
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 * 1.1200) - 21.33) * 383.00 ELSE ((10,440.65 * 1.1200) - 21.33) * 383.00	\$ 4,470,451.83
Z280	3. Age K-21 Other Allocation	\$ 1,071,438.62

	<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 * 1.0600) - 21.33) * 97.00 ELSE ((10,440.65 * 1.0600) - 21.33) * 97.00</p>	
Z280E	<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 TK Tier 14/18 Allocation] + [SpEd TK Tier Other Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1446 > 0.15000 THEN (((93,377.58 + 44,183.04 + 4,470,451.83 + 1,071,438.62) * -1) / 0.1446) * 0.0000) ELSE 0</p>	\$ 0.00

2023-2024 School Year

State of Washington

Run August 07, 2023 7:28 AM

Superintendent of Public Instruction

Lynden School District

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B4	K. State Safety Net Award	\$ 0.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd TK Tier 14/18 Allocation] + [SpEd TK Tier Other 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>601,381.44 + 93,377.58 + 44,183.04 + 4,470,451.83 + 1,071,438.62 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 6,280,832.51
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 10,440.65 * 1.20</p>	\$ 0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>6,280,832.51 + 0.00</p>	\$ 6,280,832.51

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>8.00 + 4.00 + 383.00 + 97.00</p>	492.00
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 * 492.00 ELSE 10,440.65 * 492.00</p>	\$ 5,136,799.80
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1491

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 5,136,799.80 / (1 + 0.1491)	\$ 4,470,280.92
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.17880
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 4,470,280.92 * 0.17880	\$ 799,286.23
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 6,280,832.51 + 799,286.23	\$ 7,080,118.74

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

BEA Calculated Staff Units

Item Code		Amount
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(223.00 + 227.56 + 229.09 + 218.11) * 0.073450$	65.940
Z220	CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $230.35 * 0.04828$	11.123
Z221	CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $485.47 * 0.04828$	23.441
Z222	CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $449.48 * 0.04844$	21.774
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(828.93 + 170.58 + 81.84 + 133.83 + 18.00 + 0.00 + 100.00 + 7.00) * 0.05013$	67.183
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE TTK}] + [\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $(4.701 + 65.940 + 11.123 + 23.441 + 21.774 + 67.183) / 3,403.24$	0.057052
Z555	CAS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(223.00 + 227.56 + 229.09 + 218.11) * 0.004365$	3.919
Z555Z4	CAS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CAS BEA Ratio 4}]$ $230.35 * 0.00402$	0.927
Z555Z6	CAS BEA FTE 5-6	1.954

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

485.47 * 0.00402

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 449.48 * 0.00402	1.809
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] (828.93 + 170.58 + 81.84 + 133.83 + 18.00 + 0.00 + 100.00 + 7.00) * 0.00404	5.425
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] + [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 Droput and ALE] (0.279 + 3.919 + 0.927 + 1.954 + 1.809 + 5.425) / 3,403.24	0.004206
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (223.00 + 227.56 + 229.09 + 218.11) * 0.018294	16.424
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 230.35 * 0.01730	3.985
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 485.47 * 0.01730	8.399
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 449.48 * 0.01709	7.683
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] (828.93 + 170.58 + 81.84 + 133.83 + 18.00 + 0.00 + 100.00 + 7.00) * 0.01716	22.999
594X	CLS Special Ed BEA Rate (K-12)	0.017480

([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]

(16.424 + 3.985 + 8.399 + 7.683 + 22.999) / 3,403.24

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Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.057052 * 72,728.00 * 1.120	\$ 4,647.19
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.057052 * 75,419.00) * (1.120 + 0.000)) - 4,647.19	\$ 171.95
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,647.19 + 171.95	\$ 4,819.14
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004206 * 107,955.00 * 1.120	\$ 508.55
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004206 * 111,950.00 * 1.120 - 508.55	\$ 18.82
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 508.55 + 18.82	\$ 527.37
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017480 * 52,173.00 * 1.120	\$ 1,021.42
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017480 * 54,103.00 * 1.120 - 1,021.42	\$ 37.79
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,021.42 + 37.79	\$ 1,059.21
Z234	TOTAL Salary BEA	\$ 6,405.72

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

4,819.14 + 527.37 + 1,059.21

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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] (0.057052 + 0.004206) * 12,312.00	\$ 754.21
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] ((0.057052 + 0.004206) * (13,200.00 * 1.02)) - 754.21	\$ 70.57
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017480 * 12,312.00	\$ 215.21
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017480 * 13,200.00 * 1.430) - 215.21	\$ 114.74
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,647.19 + 508.55) * 0.17970	\$ 926.49
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (171.95 + 18.82) * 0.17330	\$ 33.06
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,021.42 * 0.22060	\$ 225.33
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 37.79 * 0.18560	\$ 7.01
Z243	9. TOTAL Benefits BEA	\$ 2,346.62

[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]

754.21 + 70.57 + 215.21 + 114.74 + 926.49 + 33.06 + 225.33 + 7.01

Substitutes BEA

Item Code	Amount
Z244 Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.057052 * 0.9170) * (4.000 * 151.86)	\$ 31.78

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] ((3,403.24 * 1,483.44) + ((170.58 + 81.84 + 133.83 + 828.93 + 18.00 + 0.00 + 100.00 + 7.00) * 200.23)) / 3,403.24	\$ 1,562.29
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] (((0.057052 * 75,419.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 80.32
Z240pd 2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 80.32 * 0.17330	\$ 13.92
4120pd 3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 80.32 + 13.92	\$ 94.24

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] 6,405.72 + 2,346.62 + 31.78 + 1,562.29 + 94.24	\$ 10,440.65

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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 %] 3,441.62 * 0.4089	1,407.28
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 1,407.28 * 2.39750 * 36.00 / 15.00 / 900.00	8.997
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 8.997 * 72,728.00 * 1.120	\$ 732,853.87
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((8.997 * 75,419.00) * (1.120 + 0.000)) - 732,853.87	\$ 27,116.24
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 8.997 * 12,312.00	\$ 110,771.06
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (8.997 * 13,200.00 * 1.02) - 110,771.06	\$ 10,364.55
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 732,853.87 * 0.17970	\$ 131,693.84
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 27,116.24 * 0.17330	\$ 4,699.24

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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] (((8.997 * 75,419.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 12,666.17
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 12,666.17 * 0.17330	\$ 2,195.05
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 12,666.17 + 2,195.05	\$ 14,861.22
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] 732,853.87 + 27,116.24 + 110,771.06 + 10,364.55 + 131,693.84 + 4,699.24 + 0.00 + 14,861.22	\$ 1,032,360.02

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	0.00
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] (((0.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.000
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 72,728.00 * 1.120	\$ 0.00
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] (((0.000 * 75,419.00) * (1.120 + 0.000)) - 0.00	\$ 0.00

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.000 * 12,312.00	\$ 0.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.000 * 13,200.00 * 1.02) - 0.00	\$ 0.00
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.17970	\$ 0.00
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.17330	\$ 0.00
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] (((0.000 * 75,419.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.17330	\$ 0.00
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 0.00 + 0.00	\$ 0.00
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] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 0.00 + 1,032,360.02	\$ 1,032,360.02

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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 * 72,728.00 * 1.120	\$ 466,739.21
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((5.730 * 75,419.00) * (1.120 + 0.000)) - 466,739.21	\$ 17,269.76
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 5.730 * 12,312.00	\$ 70,547.76
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (5.730 * 13,200.00 * 1.02) - 70,547.76	\$ 6,600.96
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 466,739.21 * 0.17970	\$ 83,873.04
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 17,269.76 * 0.17330	\$ 2,992.85
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 * 75,419.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 8,066.82
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 8,066.82 * 0.17330	\$ 1,397.98
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 8,066.82 + 1,397.98	\$ 9,464.80

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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] 466,739.21 + 17,269.76 + 70,547.76 + 6,600.96 + 83,873.04 + 2,992.85 + 0.00 + 9,464.80	\$ 657,488.38
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 657,488.38 * 0.0175	\$ 11,506.05
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 657,488.38 - 11,506.05	\$ 645,982.33

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	170.16
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 170.16 * 2.1590 * 36.00 / 15.00 / 900.00	0.980
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.980 * 72,728.00 * 1.120	\$ 79,826.25
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.980 * 75,419.00) * (1.120 + 0.000)) - 79,826.25	\$ 2,953.64
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.980 * 12,312.00	\$ 12,065.76
Z091	F. HiCap CIS Insurance Inc (([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor])) - [HiCap CIS Insurance] (0.980 * 13,200.00 * 1.02) - 12,065.76	\$ 1,128.96
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 79,826.25 * 0.17970	\$ 14,344.78
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 2,953.64 * 0.17330	\$ 511.87
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

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((0.980 * 75,419.00) * (1.120 + 0.000)) / 180.00) * 3.00$	\$ 1,379.66
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] $1,379.66 * 0.17330$	\$ 239.10
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] $1,379.66 + 239.10$	\$ 1,618.76
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] $79,826.25 + 2,953.64 + 12,065.76 + 1,128.96 + 14,344.78 + 511.87 + 0.00 + 1,618.76$	\$ 112,450.02

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] $0.00 + 13,500.00 + 0.00 + 10,000.00$	\$ 23,500.00
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] $75,000.00 * 0.180000$	13,500.00
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] $50,000.00 * 0.2000$	10,000.00

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] 1,763,536.00 + 0.00	\$ 1,763,536.00

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ENROLLMENT AND STAFF COUNTS

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	223.00	227.00	232.00	237.00
2. Grade 1	227.56	234.00	238.00	243.00
3. Grade 2	229.09	228.00	234.00	239.00
4. Grade 3	218.11	233.00	232.00	238.00
5. Grade 4	230.35	220.00	235.00	234.00
6. Grade 5	242.14	231.00	221.00	236.00
7. Grade 6	243.33	248.00	237.00	226.00
8. Grade 7	214.11	241.00	246.00	235.00
9. Grade 8	235.37	222.00	250.00	255.00
10. Grade 9	219.91	249.00	235.00	265.00
11. Grade 10	230.46	217.00	246.00	232.00
12. Grade 11 (excluding Running Start)	168.21	188.00	177.00	201.00
13. Grade 12 (excluding Running Start)	210.35	161.00	180.00	169.00
14. SUBTOTAL	2,891.99	2,899.00	2,963.00	3,010.00
15. Running Start	107.00	107.00	107.00	107.00
16. Dropout Reengagement Enrollment	18.00	18.00	18.00	18.00
17. ALE Enrollment	386.25	390.00	395.00	400.00
18. TOTAL K-12	3,403.24	3,414.00	3,483.00	3,535.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	225.970	225.970	225.970	225.970
2. General Fund FTE Classified Employees /4	139.310	139.310	139.310	139.310

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F-195F

SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,810,479	7,966,690	8,126,023	8,288,544
2000 Local Nontax Support	397,000	397,000	397,000	397,000
3000 State, General Purpose	35,077,105	35,778,647	36,494,220	37,224,104
4000 State, Special Purpose	9,999,421	10,199,409	10,403,398	10,611,466
5000 Federal, General Purpose	35,000	35,000	35,000	35,000
6000 Federal, Special Purpose	3,581,470	3,653,099	3,726,161	3,800,685
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	1,110,000	1,110,000	1,110,000	1,110,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	58,010,475	59,139,845	60,291,802	61,466,799
EXPENDITURES				
00 Regular Instruction	33,244,339	34,346,824	35,548,963	36,793,176
10 Federal Special Purpose Funding	1,124,172	1,162,523	1,203,212	1,245,324
20 Special Education Instruction	8,927,440	9,249,694	9,573,433	9,908,503
30 Vocational Education Instruction	2,056,190	2,123,161	2,197,471	2,274,383
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	1,849,384	1,892,837	1,959,086	2,027,654
70 Other Instructional Programs	1,169,112	1,210,031	1,252,382	1,296,215
80 Community Services	0	0	0	0
90 Support Services	10,752,539	11,207,418	11,599,677	12,005,666
B. TOTAL EXPENDITURES	59,123,176	61,192,488	63,334,224	65,550,921
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	83,087	83,087	83,087	83,087
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)	-1,195,788	-2,135,730	-3,125,509	-4,167,209
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	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	100,000	100,000	100,000	100,000
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	75,000	75,000	75,000	75,000
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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	1,157,235	-38,553	-2,174,283	-5,299,792
G.L.891 Unassigned to Minimum Fund Balance Policy	2,500,000	2,500,000	2,500,000	2,500,000
F. TOTAL BEGINNING FUND BALANCE	3,832,235	2,636,447	500,717	-2,624,792
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	100,000	100,000	100,000	100,000
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	75,000	75,000	75,000	75,000
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

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	-38,553	1,157,235	-38,552	-2,174,281
G.L.891 Unassigned to Minimum Fund Balance Policy	2,500,000	2,500,000	2,500,000	2,500,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,636,447	500,717	-2,624,792	-6,792,001

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.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100 General Student Body	228,300	228,300	228,300	228,300
200 Athletics	0	0	0	0
300 Classes	40,490	40,490	40,490	40,490
400 Clubs	427,078	427,078	427,078	427,078
600 Private Moneys	12,500	12,500	12,500	12,500
A. TOTAL REVENUES	708,368	708,368	708,368	708,368
EXPENDITURES				
100 General Student Body	110,000	110,000	110,000	110,000
200 Athletics	191,200	191,200	191,200	191,200
300 Classes	39,490	39,490	39,490	39,490
400 Clubs	395,778	395,778	395,778	395,778
600 Private Moneys	22,500	22,500	22,500	22,500
B. TOTAL EXPENDITURES	758,968	758,968	758,968	758,968
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-50,600	-50,600	-50,600	-50,600
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	375,177	324,577	273,977	223,377
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	375,177	324,577	273,977	223,377
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	324,577	273,977	223,377	172,777
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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/	324,577	273,977	223,377	172,777

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,133,720	3,175,988	3,210,925	3,280,375
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	457,010	957,010	457,010	457,010
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,595,730	4,137,998	3,672,935	3,742,385
EXPENDITURES				
Matured Bond Expenditures	2,131,393	2,554,333	2,161,193	2,245,000
Interest on Bonds	1,433,167	1,378,740	1,302,817	1,201,374
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	40,000	40,000	40,000
B. TOTAL EXPENDITURES	3,607,560	3,976,073	3,507,010	3,489,374
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)	-11,829	161,925	165,925	253,011
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,084,753	2,072,923	2,234,848	2,400,773
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	2,084,753	2,072,923	2,234,848	2,400,773
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	2,072,923	2,234,848	2,400,773	2,653,784
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)	2,072,923	2,234,848	2,400,773	2,653,784

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

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	799,999	400,000	0	0
2000 Local Nontax Support	2,500	2,500	2,500	2,500
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	0	0	0
9000 Other Financing Sources	500,000	0	0	211,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,302,499	402,500	2,500	213,500
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	575,000	75,000	0	0
30 Equipment	224,268	199,268	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	799,268	274,268	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	373,923	173,999	169,999	165,999
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)	129,308	-45,767	-167,499	47,501
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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	86,178	215,486	169,719	2,220
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	86,178	215,486	169,719	2,220
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	215,486	169,719	2,220	47,472
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	215,486	169,719	2,220	49,721

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	400,000	400,000	400,000	400,000
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

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	402,500	402,500	402,500	402,500
EXPENDITURES				
33 Transportation Equipment Purchases	1,000,000	400,000	400,000	400,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	1,000,000	400,000	400,000	400,000
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)	-597,500	2,500	2,500	2,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	761,663	164,163	166,663	169,163
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	761,663	164,163	166,663	169,163
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	164,163	166,663	169,163	171,663

Lynden School District No.504

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	164,163	166,663	169,163	171,663

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.