

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

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, 2020 through August 31, 2021. ESD Superintendent or Designee Date OSPI Representative Date

Lock and Print Date: 09/02/2020

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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	51,451,821	549,700	4,247,572	1,295,150	225,911
Total Appropriation (Expenditures)	52,220,118	539,250	4,184,000	327,000	420,000
Other Financing Uses--Transfers Out (G.L. 536)	313,000	XXXX	0	1,097,000	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,081,297	10,450	63,572	-128,850	-194,089
Beginning Total Fund Balance	5,300,000	265,000	1,410,000	130,000	248,000
Ending Total Fund Balance	4,218,703	275,450	1,473,572	1,150	53,911
SECTION B: EXCESS LEVIES FOR 2021 COLLECTION					
Excess levies approved by voters for 2021 collection	6,700,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2021 collection after rollback	6,700,000	XXXX	3,013,000	750,000	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,358.82		3,415.00		3,526.00	
FTE Certificated Employees	215.684		226.273		241.800	
FTE Classified Employees	129.459		140.911		141.152	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	45,182,591		47,769,293		51,451,821	
Total Expenditures	42,891,671		48,642,722		52,220,118	
Total Beginning Fund Balance	3,212,170		4,200,000		5,300,000	
Total Ending Fund Balance	4,970,811		3,203,571		4,218,703	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	23,944,346	55.83	27,644,364	56.83	30,347,309	58.11
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	7,120,975	16.60	8,085,052	16.62	8,717,588	16.69
Vocational Instruction	1,868,782	4.36	2,042,525	4.20	1,967,309	3.77
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,834,256	4.28	1,931,522	3.97	2,063,092	3.95
Other Instructional Programs	325,778	0.76	855,103	1.76	774,541	1.48
Community Services	32,290	0.08	12,000	0.02	12,000	0.02
Support Services	7,765,244	18.10	8,072,156	16.59	8,338,279	15.97
Total - Program Groups	42,891,671	100.00	48,642,722	100.00	52,220,118	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	26,538,734	61.87	30,964,485	63.66	32,763,738	62.74
Teaching Support	5,486,629	12.79	6,506,328	13.38	7,505,321	14.37
Other Supportive Activities	6,057,876	14.12	6,148,211	12.64	6,363,781	12.19
Building Administration	2,370,831	5.53	2,470,375	5.08	2,742,522	5.25
Central Administration	2,335,084	5.44	2,553,323	5.25	2,844,756	5.45
Total - Activity Groups	42,891,671	100.00	48,642,722	100.00	52,220,118	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	18,100,489	42.20	19,522,012	40.13	21,910,238	41.96
Classified Salaries	6,880,728	16.04	7,286,055	14.98	7,582,193	14.52

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	9,856,464	22.98	11,604,576	23.86	12,578,443	24.09
Supplies, Instructional Resources and Noncapitalized Items	1,998,147	4.66	2,732,182	5.62	3,074,925	5.89
Purchased Services	5,747,697	13.40	7,309,047	15.03	6,949,629	13.31
Travel	129,197	0.30	111,850	0.23	95,190	0.18
Capital Outlay	178,948	0.42	77,000	0.16	29,500	0.06
Total - Objects	42,891,671	100.00	48,642,722	100.00	52,220,118	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	247.86	257.00	277.00
2. Grade 1	248.00	249.00	273.00
3. Grade 2	258.20	251.00	250.00
4. Grade 3	254.80	260.00	253.00
5. Grade 4	242.20	257.00	251.00
6. Grade 5	241.20	243.00	254.00
7. Grade 6	220.42	243.00	242.00
8. Grade 7	251.60	221.00	233.00
9. Grade 8	217.99	254.00	220.00
10. Grade 9	245.52	221.00	257.00
11. Grade 10	228.70	248.00	243.00
12. Grade 11 (excluding Running Start)	140.65	176.00	187.00
13. Grade 12 (excluding Running Start)	162.67	137.00	169.00
14. SUBTOTAL	2,959.81	3,017.00	3,109.00
15. Running Start	127.84	130.00	123.00
16. Dropout Reengagement Enrollment	17.20	16.00	16.00
17. ALE Enrollment	253.97	252.00	278.00
18. TOTAL K-12	3,358.82	3,415.00	3,526.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	215.684	226.273	241.800
2. General Fund FTE Classified Employees /4	129.459	140.911	141.152

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,927,740	4,541,796	5,941,920
2000 Local Nontax Support	667,456	522,000	612,500
3000 State, General Purpose	29,567,614	31,394,956	32,925,548
4000 State, Special Purpose	7,712,936	7,923,640	8,266,555
5000 Federal, General Purpose	45,699	9,500	20,000
6000 Federal, Special Purpose	2,129,786	2,284,901	2,103,298
7000 Revenues from Other School Districts	8,951	0	0
8000 Revenues from Other Entities	112,194	1,092,500	1,385,000
9000 Other Financing Sources	10,213	0	197,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	45,182,591	47,769,293	51,451,821
EXPENDITURES			
00 Regular Instruction	23,944,346	27,644,364	30,347,309
10 Federal Stimulus	0	0	0
20 Special Education Instruction	7,120,975	8,085,052	8,717,588
30 Vocational Education Instruction	1,868,782	2,042,525	1,967,309
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,834,256	1,931,522	2,063,092
70 Other Instructional Programs	325,778	855,103	774,541
80 Community Services	32,290	12,000	12,000
90 Support Services	7,765,244	8,072,156	8,338,279
B. TOTAL EXPENDITURES	42,891,671	48,642,722	52,220,118
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	532,278	123,000	313,000
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)	1,758,641	-996,429	-1,081,297
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	110,131	75,000	64,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		100,000	75,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	360,943	300,000	400,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	234,680	340,000	1,435,000
G.L.890 Unassigned Fund Balance	1,279,594	1,965,064	1,700,000
G.L.891 Unassigned to Minimum Fund Balance Policy		1,419,936	1,626,000
F. TOTAL BEGINNING FUND BALANCE	3,212,170	4,200,000	5,300,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	113,851	75,000	50,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	89,473	100,000	75,000
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	631,890	300,000	200,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	996,340	340,000	1,100,000
G.L.890 Unassigned Fund Balance	994,674	765,195	1,592,047
G.L.891 Unassigned to Minimum Fund Balance Policy	2,144,584	1,623,376	1,201,656
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,970,811	3,203,571	4,218,703

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

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SUMMARY OF GENERAL FUND BUDGET

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

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	4,927,437	4,541,796	5,941,920
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	303	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,927,740	4,541,796	5,941,920
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	35,995	34,000	40,000
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	8,037	5,500	7,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	858	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	28,653	12,000	18,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	363,261	320,000	375,000
2300 Investment Earnings	74,637	15,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	108,527	122,000	90,000
2600 Fines and Damages	1,442	0	0
2700 Rentals and Leases	5,510	5,000	9,000
2800 Insurance Recoveries	3,073	0	0
2900 Local Support Nontax, Unassigned	7,313	3,500	3,500
2910 E-Rate	30,150	5,000	20,000
2998 Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000 TOTAL LOCAL SUPPORT NONTAX	667,456	522,000	612,500

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
STATE, GENERAL PURPOSE			
3100 Apportionment	27,840,711	29,429,255	31,043,040
3121 Special Education--General Apportionment	812,289	798,953	833,513
3300 Local Effort Assistance	914,615	1,166,748	1,048,995
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	29,567,614	31,394,956	32,925,548
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	4,483,681	4,609,922	5,173,858
4122 Special Ed-Infants and Toddlers-State	335,977	352,352	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	651,794	697,730	770,681
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	134,753	133,663	149,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	547,009	580,861	593,925
4174 Highly Capable	92,853	98,672	104,091
4188 Childcare	0	0	0
4198 School Food Services	16,640	12,440	15,000
4199 Transportation--Operations	1,421,452	1,438,000	1,460,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	28,776	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 Speical 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	7,712,936	7,923,640	8,266,555
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	45,699	9,500	20,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	45,699	9,500	20,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	876,158	1,102,461	742,085
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	20,001	15,000	17,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	324,237	332,963	357,651
6152 School Improve, Fed Other Title Grants under ESEA, Fed	93,809	89,798	101,257
6153 Migrant ESEA Migrant, Federal	70,767	72,679	93,275
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	32,136	40,000	50,090
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	2,593	0	0
6198 School Food Services	579,003	556,000	656,940
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	XXXXX	0	0
6321 Special Education--Medicaid Reimbursement	52,951	10,000	10,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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	4,900	0	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	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	73,231	66,000	75,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,129,786	2,284,901	2,103,298
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	7,481	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	1,470	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	8,951	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	110,694	92,500	111,000
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	1,500	1,000,000	1,274,000
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

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
8000 TOTAL REVENUES FROM OTHER ENTITES	112,194	1,092,500	1,385,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	10,213	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)	XXXXX	0	197,000
9000 TOTAL OTHER FINANCING SOURCES	10,213	0	197,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	45,182,591	47,769,293	51,451,821

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REGULAR INSTRUCTION			
01 Basic Education	22,662,609	26,162,590	28,728,081
02 Alternative Learning Experience	1,146,586	1,344,774	1,479,228
03 Basic Education - Dropout Reengagement	135,151	137,000	140,000
00 TOTAL REGULAR INSTRUCTION	23,944,346	27,644,364	30,347,309
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	XXXXX	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,924,032	6,643,667	7,980,060
22 Special Education, Infants and Toddlers, State	320,785	338,762	0
24 Special Education, Supplemental, Federal	876,158	1,102,623	737,528
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	7,120,975	8,085,052	8,717,588
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,708,224	1,859,882	1,810,748
34 Middle School Career and Technical Education, State	140,822	167,643	139,561
38 Vocational, Federal	19,737	15,000	17,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,868,782	2,042,525	1,967,309
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXX	0	0
47 Skill Center-Facility Upgrades	0	XXXXX	XXXXX
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	329,137	332,963	378,261
52 Other Title Grants under ESEA-Federal	91,843	89,798	98,105
53 Migrant ESEA Migrant, Federal	68,827	71,440	90,331
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	702,636	693,683	699,301

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56 State Institutions, Centers and Homes, Delinquent	6,078	10,000	10,000
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	121,547	132,981	150,040
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	31,255	40,000	48,000
65 Transitional Bilingual, State	482,934	560,657	589,054
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,834,256	1,931,522	2,063,092
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	92,229	113,651	0
74 Highly Capable	121,354	148,909	155,554
75 Professional Development, State	0	0	XXXXX
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	112,194	592,543	618,987
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	325,778	855,103	774,541
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	32,290	12,000	12,000
80 TOTAL COMMUNITY SERVICES	32,290	12,000	12,000
SUPPORT SERVICES			
97 District-wide Support	5,448,668	5,607,190	5,660,817
98 School Food Services	971,873	1,002,105	1,085,361
99 Pupil Transportation	1,344,703	1,462,861	1,592,101
90 TOTAL SUPPORT SERVICES	7,765,244	8,072,156	8,338,279
TOTAL PROGRAM EXPENDITURES	42,891,671	48,642,722	52,220,118

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	28,728,081	66,150		15,522,985	2,168,789	6,943,779	1,619,113	2,361,115	39,150	7,000
02 ALE	1,479,228	0		761,414	125,963	394,579	124,242	72,780	250	0
03 Basic Education - Dropout Reengagement	140,000	0		0	0	0	0	140,000	0	0
TOTAL REGULAR INSTRUCTION	30,347,309	66,150		16,284,399	2,294,752	7,338,358	1,743,355	2,573,895	39,400	7,000
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	7,980,060	1,000		3,302,077	1,327,816	2,234,937	140,000	956,230	18,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	737,528	0		158,614	224,386	246,528	0	108,000	0	0
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	8,717,588	1,000		3,460,691	1,552,202	2,481,465	140,000	1,064,230	18,000	0
31 Voc, Basic, St	1,810,748	600		1,099,622	90,649	438,977	85,450	80,200	7,750	7,500
34 MidSchCar/Tec	139,561	0		62,452	20,831	35,778	18,950	600	950	0
38 Voc, Fed	17,000	0		0	0	0	0	17,000	0	0
39 Voc, Other	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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,967,309	600		1,162,074	111,480	474,755	104,400	97,800	8,700	7,500
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	378,261	0		33,672	167,758	137,111	2,720	37,000	0	0
52 Other Title Grants under ESEA -Federal	98,105	0	0	5,300	0	1,719	0	74,946	16,140	0
53 ESEA Migrant, Federal	90,331	0		0	42,489	29,342	18,500	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	699,301	0		235,604	199,907	238,790	5,000	20,000	0	0
56 St In, Ctr/Hm, D	10,000	0		0	0	0	0	10,000	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	150,040	0		115,017	0	35,023	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	48,000	0		0	0	0	0	48,000	0	0
65 Tran Biling, St	589,054	0		220,755	157,943	200,356	6,000	4,000	0	0
67 Ind Ed, Fd,	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
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,063,092	0	0	610,348	568,097	642,341	32,220	193,946	16,140	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	155,554	1,900		95,739	10,713	38,202	5,000	4,000	0	0
76 Target Asst, Fed	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	618,987	0		0	78,479	40,508	0	500,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	774,541	1,900		95,739	89,192	78,710	5,000	504,000	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	12,000	12,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	12,000	12,000	0	0	0	0	0	0	0	0
97 Distwide Suppt	5,660,817	500	-8,650	296,987	1,712,418	847,404	453,950	2,335,358	7,850	15,000
98 Schl Food Serv	1,085,361	300	0	0	386,950	222,011	404,500	68,100	3,500	0
99 Pupil Transp	1,592,101	2,700	-76,500	0	867,102	493,399	191,500	112,300	1,600	0
TOTAL SUPPORT SERVICES	8,338,279	3,500	-85,150	296,987	2,966,470	1,562,814	1,049,950	2,515,758	12,950	15,000

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
OBJECT TOTALS	52,220,118	85,150	-85,150	21,910,238	7,582,193	12,578,443	3,074,925	6,949,629	95,190	29,500

Lynden School No. 504

PROGRAM 01 - Basic Education

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
21 Supv Inst	331,484	0		158,057	81,540	88,925	0	962	2,000	0
22 Lrn Resrc	323,431	0		0	153,257	95,202	70,772	4,200	0	0
23 Princ Off	2,411,237	0		1,040,185	621,594	677,728	59,730	12,000	0	0
24 Guid/Coun	1,186,288	0		820,348	38,495	322,945	3,000	0	1,500	0
25 Pupil M/S	359,770	0		0	191,472	156,798	1,500	10,000	0	0
26 Health	325,102	0		66,359	104,171	100,322	52,250	0	2,000	0
27 Teaching	20,920,839	1,000		12,767,222	533,693	5,198,137	617,856	1,802,931	0	0
28 Extracur	832,530	65,000		131,079	392,962	137,389	29,000	65,100	5,000	7,000
29 Pmt to SD	0							0		
31 InstProDev	731,445	150		394,311	0	95,752	2,000	210,782	28,450	0
32 Inst Tech	697,040	0			0	0	459,100	237,740	200	0
33 Curriculum	608,915	0		145,424	51,605	70,581	323,905	17,400	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	28,728,081	66,150		15,522,985	2,168,789	6,943,779	1,619,113	2,361,115	39,150	7,000
FTE PROGRAM STAFF				170.919	35.761					

Lynden School No. 504

PROGRAM 02 - Alternative Learning Experience

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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	3,720	0		0	0	0	3,720	0	0	0
23 Princ Off	303,790	0		121,938	80,880	95,412	5,560	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	1,151,841	0		626,193	45,083	295,965	112,570	72,030	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	17,485	0		13,283	0	3,202	0	750	250	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	2,392	0		0	0	0	2,392	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	1,479,228	0		761,414	125,963	394,579	124,242	72,780	250	0
FTE PROGRAM STAFF				9.700	2.922					

Lynden School No. 504

PROGRAM 03 - Basic Education - Dropout Reengagement

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
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	140,000	0	0	0	0	0	0	140,000	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	140,000	0	0	0	0	0	0	140,000	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lynden School No. 504

PROGRAM 21 - Special Education, Supplemental, State

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
21 Supv Inst	335,912	0		167,567	63,027	95,318	2,000	7,000	1,000	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	27,495	0		0	15,870	11,625	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	2,388,051	0		1,281,874	132,404	565,093	37,000	370,680	1,000	0
27 Teaching	5,110,563	1,000		1,788,807	1,116,515	1,547,541	79,000	566,700	11,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	96,039	0		63,829	0	15,360	0	11,850	5,000	0
32 Inst Tech	22,000	0			0	0	22,000	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	7,980,060	1,000		3,302,077	1,327,816	2,234,937	140,000	956,230	18,000	0
FTE PROGRAM STAFF				39.440	29.654					

Lynden School No. 504

PROGRAM 24 - Special Education, Supplemental, Federal

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
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	95,040	0		34,681	0	20,359	0	40,000	0	0
27 Teaching	638,412	0		120,654	224,386	225,372	0	68,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	4,076	0		3,279	0	797	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	737,528	0		158,614	224,386	246,528	0	108,000	0	0
FTE PROGRAM STAFF				2.760	5.347					

Lynden School No. 504

PROGRAM 31 - Vocational, Basic, State

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
21 Supv Inst	130,668	0		56,255	36,164	37,749	250	250	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	45,280	0		0	29,335	14,545	0	650	750	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,584,518	600		1,021,061	22,150	380,867	71,380	76,710	4,250	7,500
28 Extracur	3,420	0		0	3,000	420	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	33,042	0		22,306	0	5,396	0	2,590	2,750	0
32 Inst Tech	10,370	0			0	0	10,370	0	0	0
33 Curriculum	3,450	0		0	0	0	3,450	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	1,810,748	600		1,099,622	90,649	438,977	85,450	80,200	7,750	7,500
FTE PROGRAM STAFF				10.353	1.689					

Lynden School No. 504

PROGRAM 34 - Middle School Career and Technical Education, State

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
21 Supv Inst	9,603	0		0	6,382	3,221	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	21,613	0		0	14,449	7,164	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	99,174	0		60,910	0	25,014	12,950	300	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	3,171	0		1,542	0	379	0	300	950	0
32 Inst Tech	6,000	0			0	0	6,000	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	139,561	0		62,452	20,831	35,778	18,950	600	950	0
FTE PROGRAM STAFF				0.800	0.356					

Lynden School No. 504

PROGRAM 38 - Vocational, Federal

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
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	14,600	0		0	0	0	0	14,600	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	2,400	0		0	0	0	0	2,400	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	17,000	0		0	0	0	0	17,000	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lynden School No. 504

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

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
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	2,500	0		0	0	0	2,500	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	329,249	0		14,959	157,758	129,312	220	27,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	46,512	0		18,713	10,000	7,799	0	10,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	378,261	0		33,672	167,758	137,111	2,720	37,000	0	0
FTE PROGRAM STAFF				0.100	3.767					

Lynden School No. 504

PROGRAM 52 - Other Title Grants under ESEA-Federal

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
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	98,105	0		5,300	0	1,719	0	74,946	16,140	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	98,105	0	0	5,300	0	1,719	0	74,946	16,140	0
FTE PROGRAM STAFF				0.000	0.000					

Lynden School No. 504

PROGRAM 53 - Migrant ESEA Migrant, Federal

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
21 Supv Inst	35,797	0		0	16,966	9,831	9,000	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	48,344	0		0	21,876	16,968	9,500	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	6,190	0		0	3,647	2,543	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	90,331	0		0	42,489	29,342	18,500	0	0	0
FTE PROGRAM STAFF				0.000	1.023					

Lynden School No. 504

PROGRAM 55 - Learning Assistance Program (LAP), State

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
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	16,024	0		0	10,167	5,857	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	677,549	0		230,986	189,740	231,823	5,000	20,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,728	0		4,618	0	1,110	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	699,301	0		235,604	199,907	238,790	5,000	20,000	0	0
FTE PROGRAM STAFF				2.660	4.516					

Lynden School No. 504

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	10,000	0		0	0	0	0	10,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	10,000	0		0	0	0	0	10,000	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lynden School No. 504

PROGRAM 58 - Special and Pilot Programs, State

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
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	138,748	0		106,267	0	32,481	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	11,292	0		8,750	0	2,542	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	150,040	0		115,017	0	35,023	0	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lynden School No. 504

PROGRAM 64 - Limited English Proficiency, Federal

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
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	48,000	0		0	0	0	0	48,000	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	48,000	0		0	0	0	0	48,000	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lynden School No. 504

PROGRAM 65 - Transitional Bilingual, State

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
21 Supv Inst	26,794	0		0	16,966	9,828	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	492,326	0		170,978	140,977	173,371	3,000	4,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	66,934	0		49,777	0	17,157	0	0	0	0
32 Inst Tech	3,000	0			0	0	3,000	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	589,054	0		220,755	157,943	200,356	6,000	4,000	0	0
FTE PROGRAM STAFF				2.400	3.959					

Lynden School No. 504

PROGRAM 74 - Highly Capable

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
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	101,779		1,900	53,961	10,713	28,205	5,000	2,000	0	0
29 Pmt to SD		0						0		
31 InstProDev	53,775		0	41,778	0	9,997	0	2,000	0	0
32 Inst Tech		0	0		0	0	0	0	0	0
33 Curriculum		0	0	0	0	0	0	0	0	0
34 Prof Lrng St		0	0	0		0	0	0	0	0
Total	155,554		1,900	95,739	10,713	38,202	5,000	4,000	0	0
FTE PROGRAM STAFF				0.998	0.273					

Lynden School No. 504

PROGRAM 79 - Instructional Programs, Other

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
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	118,987	0		0	78,479	40,508	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	500,000	0		0	0	0	0	500,000	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
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	618,987	0		0	78,479	40,508	0	500,000	0	0
FTE PROGRAM STAFF				0.000	1.046					

Lynden School No. 504

PROGRAM 89 - Other Community Services

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
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	12,000	12,000		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	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	12,000	12,000	0	0	0	0	0	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lynden School No. 504

PROGRAM 97 - District-wide Support

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
11 Bd of Dir	93,000	0			0	0	1,000	89,500	2,500	0
12 Supt Off	542,419	0		244,720	110,154	116,445	4,500	65,350	1,250	0
13 Busns Off	563,071	0		0	360,375	133,996	32,000	35,200	1,500	0
14 HR	201,431	0		52,267	81,904	46,260	0	21,000	0	0
15 Pblc Rltn	21,000	0		0	0	0	1,000	20,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	190,319	500		0	127,696	52,365	5,000	4,258	500	0
62 Grnd Mnt	193,117	0			97,699	48,968	34,950	6,500	0	5,000
63 Oper Bldg	1,514,769	0			794,581	389,188	155,000	175,900	100	0
64 Maintnce	380,630	0	0		132,805	56,325	80,500	100,000	1,000	10,000
65 Utilities	842,900	0	0		0	0	0	842,900	0	0
67 Bldg Secu	44,750	0			0	0	3,000	41,750	0	0
68 Insurance	410,000	0					0	410,000		0
72 Info Sys	650,678	0	0	0	3,000	678	124,000	522,000	1,000	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	7,383	0	0	0	4,204	3,179	0	0	0	0
75 Mtr Pool	5,350	0	-8,650	0	0	0	13,000	1,000	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	5,660,817	500	-8,650	296,987	1,712,418	847,404	453,950	2,335,358	7,850	15,000
FTE PROGRAM STAFF				1.670	29.204					

Lynden School No. 504

PROGRAM 98 - School Food Services

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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	112,687	300		0	76,490	30,297	1,000	1,600	3,000	0
42 Food	410,000	0					360,000	50,000		
44 Operation	562,674	0			310,460	191,714	43,500	16,500	500	0
49 Transfers	0		0							
Total	1,085,361	300	0	0	386,950	222,011	404,500	68,100	3,500	0
FTE PROGRAM STAFF				0.000	8.080					

Lynden School No. 504

PROGRAM 99 - Pupil Transportation

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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	250,571	100		0	161,872	72,099	3,500	12,400	600	0
52 Operation	1,208,645	2,500			639,924	392,921	127,000	45,300	1,000	0
53 Maintnce	160,385	100			65,306	28,379	61,000	5,600	0	0
56 Insurance	49,000							49,000		
59 Transfers	-76,500		-76,500							
Total	1,592,101	2,700	-76,500	0	867,102	493,399	191,500	112,300	1,600	0
FTE PROGRAM STAFF				0.000	13.555					

Lynden School District No.504

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-130	OTHER DISTRICT ADMINISTRATOR	1.130	148,022	134,513	138,458.41	156,458	0	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,599	0	0
ACTIVITY CODE 21 TOTAL		1.130				158,057	0	0
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,800	0	0
01-23-242	SECONDARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,500	0	0
01-23-003	SALARY ADJUSTMENTS	0.000	0	0	0.00	60,498	0	0
01-23-210	ELEMENTARY PRINCIPAL	3.000	121,480	115,206	117,677.67	353,033	0	0
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,800	0	0
01-23-212	ELEMENTARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,500	0	0
01-23-230	SECONDARY PRINCIPAL	2.000	138,345	126,027	132,186.00	264,372	0	0
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,200	0	0
01-23-232	SECONDARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,000	0	0
01-23-240	SECONDARY VICE PRINCIPAL	3.000	113,008	112,237	112,494.00	337,482	0	0
ACTIVITY CODE 23 TOTAL		8.000				1,040,185	0	0
01-24-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,500	0	0
01-24-420	COUNSELOR	9.000	97,633	76,694	87,623.11	788,608	0	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,826	0	0
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,414	0	0
ACTIVITY CODE 24 TOTAL		9.000				820,348	0	0
01-26-470	NURSE	1.000	62,635	62,635	62,635.00	62,635	0	0
01-26-471	NURSE SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,257	0	0

Lynden School District No.504

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,467	0	0
ACTIVITY CODE 26 TOTAL		1.000				66,359	0	0
01-27-001	SICK LEAVE	0.000	0	0	0.00	100,000	0	0
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	267,352	0	0
01-27-004	VACATION PAYOFF	0.000	0	0	0.00	9,999	0	0
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	114,500	0	0
01-27-310	ELEMENTARY HOMEROOM TEACHER	87.600	97,633	49,467	79,102.88	6,929,412	0	0
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	140,162	0	0
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	750	0	0
01-27-320	SECONDARY TEACHER	48.333	97,633	50,132	81,974.53	3,962,075	0	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	95,378	0	0
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,150	0	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,000	0	0
01-27-400	OTHER SUPPORT PERSONNEL	2.600	97,633	71,180	87,458.85	227,393	0	0
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,562	0	0
01-27-340	ELEMENTARY SPECIALIST TEACHER	11.256	97,633	50,132	79,341.42	893,067	0	0
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,422	0	0
ACTIVITY CODE 27 TOTAL		149.789				12,767,222	0	0
01-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,000	0	0
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,000	0	0
01-28-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,542	0	0

Lynden School District No.504

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-28-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,566	0	0
01-28-510	EXTRACURRICULAR	1.000	97,633	97,633	97,633.00	97,633	0	0
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,559	0	0
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,265	0	0
01-28-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,514	0	0
ACTIVITY CODE 28 TOTAL		1.000				131,079	0	0
01-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	19,482	0	0
01-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	64,500	0	0
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	45,500	0	0
01-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	148,533	0	0
01-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	90,636	0	0
01-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,961	0	0
01-31-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	17,203	0	0
01-31-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,366	0	0
01-31-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,130	0	0
ACTIVITY CODE 31 TOTAL		0.000				394,311	0	0
01-33-003	SALARY ADJUSTMENTS	0.000	0	0	0.00	10,311	0	0
01-33-130	OTHER DISTRICT ADMINISTRATOR	1.000	134,513	134,513	134,513.00	134,513	0	0
01-33-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	600	0	0
ACTIVITY CODE 33 TOTAL		1.000				145,424	0	0

Lynden School District No.504

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM TOTAL	170.919	15,522,985	0	0
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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 -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

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
02-23-210	ELEMENTARY PRINCIPAL	0.500	118,837	118,837	118,838.00	59,419	0	0
02-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	300	0	0
02-23-212	ELEMENTARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,250	0	0
02-23-230	SECONDARY PRINCIPAL	0.500	118,837	118,837	118,838.00	59,419	0	0
02-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	300	0	0
02-23-232	SECONDARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,250	0	0
ACTIVITY CODE 23 TOTAL		1.000				121,938	0	0
02-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,000	0	0
02-27-310	ELEMENTARY HOMEROOM TEACHER	3.500	93,484	50,767	71,502.86	250,260	0	0
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,023	0	0
02-27-320	SECONDARY TEACHER	5.200	93,484	50,767	68,982.88	358,711	0	0
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,199	0	0
ACTIVITY CODE 27 TOTAL		8.700				626,193	0	0
02-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,458	0	0
02-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,825	0	0
ACTIVITY CODE 31 TOTAL		0.000				13,283	0	0
PROGRAM TOTAL		9.700				761,414	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.

Lynden School District No.504

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

3/ Use three decimal places.

Lynden School District No.504

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

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 -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-003	SALARY ADJUSTMENTS	0.000	0	0	0.00	14,117	0	0
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.200	134,513	125,827	127,275.00	152,730	0	0
21-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	720	0	0
ACTIVITY CODE 21 TOTAL		1.200				167,567	0	0
21-26-430	OCCUPATIONAL THERAPIST	3.500	97,633	61,917	68,845.14	240,958	0	0
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,837	0	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	6.600	97,633	66,420	82,916.97	547,252	0	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,981	0	0
21-26-460	PSYCHOLOGIST	5.000	97,633	63,757	89,957.40	449,787	0	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,025	0	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	19,034	0	0
ACTIVITY CODE 26 TOTAL		15.100				1,281,874	0	0
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	33,500	0	0
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	33,500	0	0
21-27-330	OTHER TEACHER	23.140	97,633	50,132	72,944.38	1,687,933	0	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	33,874	0	0
ACTIVITY CODE 27 TOTAL		23.140				1,788,807	0	0
21-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	36,822	0	0
21-31-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,256	0	0
21-31-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,938	0	0

Lynden School District No.504

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-31-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000		0	0	9,813	0	0
ACTIVITY CODE 31 TOTAL		0.000				63,829	0	0
PROGRAM TOTAL		39.440				3,302,077	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 -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, 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
24-26-450	COMMUNICATIONS DISORDER SPECIALIST	0.500	67,995	67,995	67,996.00	33,998	0	0
24-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	683	0	0
ACTIVITY CODE 26 TOTAL		0.500				34,681	0	0
24-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,980	0	0
24-27-330	OTHER TEACHER	2.260	54,172	50,767	51,477.43	116,339	0	0
24-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,335	0	0
ACTIVITY CODE 27 TOTAL		2.260				120,654	0	0
24-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,537	0	0
24-31-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	742	0	0
ACTIVITY CODE 31 TOTAL		0.000				3,279	0	0
PROGRAM TOTAL		2.760				158,614	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 -- 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	97,633	97,633	97,634.00	48,817	0	0
31-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	600	0	0
31-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,838	0	0
ACTIVITY CODE 21 TOTAL		0.500				56,255	0	0
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	11,000	0	0
31-27-320	SECONDARY TEACHER	9.853	97,633	63,757	89,975.13	886,525	0	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,769	0	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	104,767	0	0
ACTIVITY CODE 27 TOTAL		9.853				1,021,061	0	0
31-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	1,901	0	0
31-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,405	0	0
ACTIVITY CODE 31 TOTAL		0.000				22,306	0	0
PROGRAM TOTAL		10.353				1,099,622	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 -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	799	0	0
34-27-320	SECONDARY TEACHER	0.800	71,180	71,180	71,180.00	56,944	0	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,142	0	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,025	0	0
ACTIVITY CODE 27 TOTAL		0.800				60,910	0	0
34-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	300	0	0
34-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,242	0	0
ACTIVITY CODE 31 TOTAL		0.000				1,542	0	0
PROGRAM TOTAL		0.800				62,452	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 -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** 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 -- 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
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,000	0	0
51-27-340	ELEMENTARY SPECIALIST TEACHER	0.100	97,633	97,633	97,630.00	9,763	0	0
51-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	196	0	0
ACTIVITY CODE 27 TOTAL		0.100				14,959	0	0
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	18,500	0	0
51-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	213	0	0
ACTIVITY CODE 31 TOTAL		0.000				18,713	0	0
PROGRAM TOTAL		0.100				33,672	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 -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-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
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,300	0	0
ACTIVITY CODE 31 TOTAL		0.000				5,300	0	0
PROGRAM TOTAL		0.000				5,300	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 -- 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
**** 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 -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), 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
55-27-340	ELEMENTARY SPECIALIST TEACHER	1.800	97,633	70,097	84,736.67	152,526	0	0
55-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,866	0	0
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,000	0	0
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	10,001	0	0
55-27-320	SECONDARY TEACHER	0.660	79,019	63,275	71,146.97	46,957	0	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	942	0	0
55-27-330	OTHER TEACHER	0.200	61,258	61,258	61,260.00	12,252	0	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	246	0	0
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	196	0	0
ACTIVITY CODE 27 TOTAL		2.660				230,986	0	0
55-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,114	0	0
55-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,024	0	0
55-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	267	0	0
55-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	213	0	0
ACTIVITY CODE 31 TOTAL		0.000				4,618	0	0
PROGRAM TOTAL		2.660				235,604	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 -- CERTIFICATED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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 -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	27,965	0	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	78,302	0	0
ACTIVITY CODE 27 TOTAL		0.000				106,267	0	0
58-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,000	0	0
58-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,750	0	0
ACTIVITY CODE 31 TOTAL		0.000				8,750	0	0
PROGRAM TOTAL		0.000				115,017	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 -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** 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 -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, 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
65-27-340	ELEMENTARY SPECIALIST TEACHER	1.000	97,633	88,077	95,722.00	95,722	0	0
65-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	354	0	0
65-27-320	SECONDARY TEACHER	1.000	73,335	73,335	73,335.00	73,335	0	0
65-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,567	0	0
ACTIVITY CODE 27 TOTAL		2.000				170,978	0	0
65-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	384	0	0
65-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	7,000	0	0
65-31-320	SECONDARY TEACHER	0.400	97,633	97,633	97,632.50	39,053	0	0
65-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	784	0	0
65-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	852	0	0
65-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,704	0	0
ACTIVITY CODE 31 TOTAL		0.400				49,777	0	0
PROGRAM TOTAL		2.400				220,755	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 -- 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
74-27-340	ELEMENTARY SPECIALIST TEACHER	0.200	97,633	97,633	97,635.00	19,527	0	0
74-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	392	0	0
74-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,024	0	0
74-27-330	OTHER TEACHER	0.398	84,252	68,633	76,402.01	30,408	0	0
74-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	275	0	0
74-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	335	0	0
ACTIVITY CODE 27 TOTAL		0.598				53,961	0	0
74-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	426	0	0
74-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	299	0	0
74-31-400	OTHER SUPPORT PERSONNEL	0.400	97,633	97,633	97,632.50	39,053	0	0
74-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	784	0	0
74-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,216	0	0
ACTIVITY CODE 31 TOTAL		0.400				41,778	0	0
PROGRAM TOTAL		0.998				95,739	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 -- 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
**** 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 -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

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 -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

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
97-12-001	SICK LEAVE	0.000	0	0	0.00	2,000	0	0
97-12-003	SALARY ADJUSTMENTS	0.000	0	0	0.00	787	0	0
97-12-004	VACATION PAYOFF	0.000	0	0	0.00	8,000	0	0
97-12-110	SUPERINTENDENT	1.000	166,149	166,149	166,149.00	166,149	0	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,818	0	0
97-12-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.330	148,022	148,022	148,021.21	48,847	0	0
97-12-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,119	0	0
ACTIVITY CODE 12 TOTAL		1.330				244,720	0	0
97-14-003	SALARY ADJUSTMENTS	0.000	0	0	0.00	787	0	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	0.340	148,022	148,022	148,020.59	50,327	0	0
97-14-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,153	0	0
ACTIVITY CODE 14 TOTAL		0.340				52,267	0	0
PROGRAM TOTAL		1.670				296,987	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 -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

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 -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

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 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	1.480	3,078.22	29.64	20.04	26.39	81,223	0	0
01-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	317	0	0
ACTIVITY CODE 21 TOTAL		1.480					81,540	0	0
01-22-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	6,000	0	0
01-22-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,500	0	0
01-22-910	AIDES	3.280	6,825.00	20.81	19.24	19.86	135,558	0	0
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	7,199	0	0
ACTIVITY CODE 22 TOTAL		3.280					153,257	0	0
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	25,000	0	0
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	0	0
01-23-940	OFFICE/CLERICAL	12.383	25,764.50	25.78	19.65	21.62	557,107	0	0
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	36,487	0	0
ACTIVITY CODE 23 TOTAL		12.383					621,594	0	0
01-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,000	0	0
01-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	0	0
01-24-910	AIDES	0.539	1,121.22	30.06	27.23	27.70	31,055	0	0
01-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,440	0	0
ACTIVITY CODE 24 TOTAL		0.539					38,495	0	0
01-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	13,000	0	0
01-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	0	0
01-25-910	AIDES	3.904	8,124.92	19.02	16.40	17.39	141,305	0	0
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	6,892	0	0

Lynden School District No.504

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	168	0	0
01-25-970	SERVICE WORKERS	0.659	1,370.25	20.38	20.38	20.38	27,926	0	0
01-25-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,181	0	0
ACTIVITY CODE 25 TOTAL		4.563					191,472	0	0
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,000	0	0
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,500	0	0
01-26-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,108	0	0
01-26-960	PROFESSIONAL	2.006	4,171.00	27.57	17.84	21.41	89,310	0	0
01-26-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,253	0	0
ACTIVITY CODE 26 TOTAL		2.006					104,171	0	0
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	40,000	0	0
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	15,000	0	0
01-27-004	VACATION PAYOFF	0.000	0.00	0.00	0.00	0.00	20,001	0	0
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,500	0	0
01-27-910	AIDES	9.245	19,224.65	28.60	16.89	20.12	386,889	0	0
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	20,621	0	0
01-27-940	OFFICE/CLERICAL	0.500	1,040.00	29.64	29.64	29.64	30,826	0	0
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,856	0	0
ACTIVITY CODE 27 TOTAL		9.745					533,693	0	0
01-28-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	200	0	0
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,000	0	0
01-28-940	OFFICE/CLERICAL	0.765	1,592.00	22.55	20.04	21.36	34,002	0	0

Lynden School District No.504

SALARY EXHIBIT -- 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
01-28-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,243	0	0
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	331,517	0	0
ACTIVITY CODE 28 TOTAL		0.765					392,962	0	0
01-33-940	OFFICE/CLERICAL	1.000	2,080.00	24.81	24.81	24.81	51,605	0	0
ACTIVITY CODE 33 TOTAL		1.000					51,605	0	0
PROGRAM TOTAL		35.761					2,168,789	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-940	OFFICE/CLERICAL	1.691	3,516.75	22.55	20.85	21.63	76,080	0	0
02-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,800	0	0
ACTIVITY CODE 23 TOTAL		1.691					80,880	0	0
02-27-910	AIDES	1.231	2,560.95	16.89	16.89	16.89	43,254	0	0
02-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,829	0	0
ACTIVITY CODE 27 TOTAL		1.231					45,083	0	0
PROGRAM TOTAL		2.922					125,963	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

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 EXHIBIT -- 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	1.360	2,828.00	25.78	19.65	21.23	60,050	0	0
21-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,977	0	0
ACTIVITY CODE 21 TOTAL		1.360					63,027	0	0
21-23-940	OFFICE/CLERICAL	0.365	759.78	20.04	20.04	20.04	15,226	0	0
21-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	644	0	0
ACTIVITY CODE 23 TOTAL		0.365					15,870	0	0
21-26-910	AIDES	2.166	4,505.76	28.49	25.17	27.69	124,775	0	0
21-26-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	7,629	0	0
ACTIVITY CODE 26 TOTAL		2.166					132,404	0	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	35,000	0	0
21-27-910	AIDES	25.763	53,597.00	19.96	16.89	17.98	963,852	0	0
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	47,663	0	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	70,000	0	0
ACTIVITY CODE 27 TOTAL		25.763					1,116,515	0	0
PROGRAM TOTAL		29.654					1,327,816	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,520	0	0
24-27-910	AIDES	5.347	11,120.76	25.17	17.65	18.85	209,633	0	0
24-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	11,233	0	0
ACTIVITY CODE 27 TOTAL		5.347					224,386	0	0
PROGRAM TOTAL		5.347					224,386	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 EXHIBIT -- 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
31-21-940	OFFICE/CLERICAL	0.657	1,366.80	24.39	24.39	24.39	33,336	0	0
31-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,828	0	0
ACTIVITY CODE 21 TOTAL		0.657					36,164	0	0
31-24-910	AIDES	0.487	1,013.04	27.23	27.23	27.23	27,585	0	0
31-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,750	0	0
ACTIVITY CODE 24 TOTAL		0.487					29,335	0	0
31-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	300	0	0
31-27-910	AIDES	0.545	1,134.00	18.64	16.89	18.20	20,642	0	0
31-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,208	0	0
ACTIVITY CODE 27 TOTAL		0.545					22,150	0	0
31-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000	0	0
ACTIVITY CODE 28 TOTAL		0.000					3,000	0	0
PROGRAM TOTAL		1.689					90,649	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-940	OFFICE/CLERICAL	0.116	241.20	24.39	24.39	24.39	5,883	0	0
34-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	499	0	0
ACTIVITY CODE 21 TOTAL		0.116					6,382	0	0
34-24-910	AIDES	0.240	498.96	27.23	27.23	27.23	13,587	0	0
34-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	862	0	0
ACTIVITY CODE 24 TOTAL		0.240					14,449	0	0
PROGRAM TOTAL		0.356					20,831	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** 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 EXHIBIT -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,900	0	0
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	0	0
51-27-910	AIDES	3.767	7,837.83	19.11	16.89	18.21	142,691	0	0
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	8,167	0	0
ACTIVITY CODE 27 TOTAL		3.767					157,758	0	0
51-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,000	0	0
ACTIVITY CODE 31 TOTAL		0.000					10,000	0	0
PROGRAM TOTAL		3.767					167,758	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** 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 EXHIBIT -- 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	0.387	804.00	20.04	20.04	20.04	16,112	0	0
53-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	854	0	0
ACTIVITY CODE 21 TOTAL		0.387					16,966	0	0
53-24-910	AIDES	0.545	1,134.00	18.14	18.14	18.14	20,571	0	0
53-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,305	0	0
ACTIVITY CODE 24 TOTAL		0.545					21,876	0	0
53-27-910	AIDES	0.091	189.06	18.14	18.14	18.14	3,429	0	0
53-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	218	0	0
ACTIVITY CODE 27 TOTAL		0.091					3,647	0	0
PROGRAM TOTAL		1.023					42,489	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 EXHIBIT -- 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	0.172	358.20	27.23	27.23	27.23	9,754	0	0
55-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	413	0	0
ACTIVITY CODE 24 TOTAL		0.172					10,167	0	0
55-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	10,001	0	0
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000	0	0
55-27-910	AIDES	4.344	9,032.35	19.54	16.89	18.25	164,878	0	0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	9,861	0	0
ACTIVITY CODE 27 TOTAL		4.344					189,740	0	0
PROGRAM TOTAL		4.516					199,907	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** 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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, 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
**** 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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, 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
**** 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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.386	804.00	20.04	20.04	20.04	16,112	0	0
65-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	854	0	0
ACTIVITY CODE 21 TOTAL		0.386					16,966	0	0
65-27-910	AIDES	3.573	7,433.31	19.07	16.85	17.96	133,526	0	0
65-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	7,451	0	0
ACTIVITY CODE 27 TOTAL		3.573					140,977	0	0
PROGRAM TOTAL		3.959					157,943	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-910	AIDES	0.273	567.00	18.18	17.31	17.88	10,140	0	0
74-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	573	0	0
ACTIVITY CODE 27 TOTAL		0.273					10,713	0	0
PROGRAM TOTAL		0.273					10,713	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,000	0	0
79-24-910	AIDES	1.046	2,176.08	30.06	27.23	27.85	60,603	0	0
79-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,876	0	0
ACTIVITY CODE 24 TOTAL		1.046					78,479	0	0
PROGRAM TOTAL		1.046					78,479	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** 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 EXHIBIT -- 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	30.58	22.09	26.34	109,554	0	0
97-12-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	0	0
ACTIVITY CODE 12 TOTAL		2.000					110,154	0	0
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	0	0
97-13-940	OFFICE/CLERICAL	4.000	8,320.00	37.90	22.68	29.42	244,783	0	0
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	53.55	53.55	53.55	111,392	0	0
97-13-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	1,200	0	0
ACTIVITY CODE 13 TOTAL		5.000					360,375	0	0
97-14-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	39.09	39.09	39.09	81,304	0	0
97-14-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	600	0	0
ACTIVITY CODE 14 TOTAL		1.000					81,904	0	0
97-61-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,500	0	0
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	20.85	20.85	20.85	43,368	0	0
97-61-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	0	0
97-61-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	39.24	39.24	39.24	81,628	0	0
97-61-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	600	0	0
ACTIVITY CODE 61 TOTAL		2.000					127,696	0	0
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	0	0
97-62-970	SERVICE WORKERS	2.000	4,160.00	24.11	22.38	23.24	96,699	0	0
ACTIVITY CODE 62 TOTAL		2.000					97,699	0	0
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	55,000	0	0
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,000	0	0

Lynden School District No.504

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,000	0	0
97-63-970	SERVICE WORKERS	15.090	31,388.00	28.86	17.07	22.92	719,484	0	0
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	2,097	0	0
ACTIVITY CODE 63 TOTAL		15.090					794,581	0	0
97-64-920	CRAFTS/TRADES	1.000	2,080.00	31.61	31.61	31.61	65,749	0	0
97-64-970	SERVICE WORKERS	1.000	2,080.00	31.95	31.95	31.95	66,456	0	0
97-64-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	0	0
ACTIVITY CODE 64 TOTAL		2.000					132,805	0	0
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	0	0
ACTIVITY CODE 72 TOTAL		0.000					3,000	0	0
97-74-970	SERVICE WORKERS	0.114	236.25	17.07	17.07	17.07	4,033	0	0
97-74-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	171	0	0
ACTIVITY CODE 74 TOTAL		0.114					4,204	0	0
PROGRAM TOTAL		29.204					1,712,418	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 EXHIBIT -- 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	36.49	36.49	36.49	75,890	0	0
98-41-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	600	0	0
ACTIVITY CODE 41 TOTAL		1.000					76,490	0	0
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	25,000	0	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,000	0	0
98-44-970	SERVICE WORKERS	7.080	14,725.00	20.58	16.48	17.93	264,041	0	0
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	14,419	0	0
ACTIVITY CODE 44 TOTAL		7.080					310,460	0	0
PROGRAM TOTAL		8.080					386,950	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 EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,000	0	0
99-51-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000	0	0
99-51-940	OFFICE/CLERICAL	1.608	3,344.00	24.26	23.33	23.79	79,570	0	0
99-51-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,812	0	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	36.49	36.49	36.49	75,890	0	0
99-51-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	600	0	0
ACTIVITY CODE 51 TOTAL		2.608					161,872	0	0
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	50,000	0	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	95,000	0	0
99-52-950	OPERATORS	9.947	20,693.61	26.91	22.06	23.92	494,924	0	0
ACTIVITY CODE 52 TOTAL		9.947					639,924	0	0
99-53-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,000	0	0
99-53-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,200	0	0
99-53-920	CRAFTS/TRADES	1.000	2,080.00	29.57	29.57	29.57	61,506	0	0
99-53-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	0	0
ACTIVITY CODE 53 TOTAL		1.000					65,306	0	0
PROGRAM TOTAL		13.555					867,102	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

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	156,681	XXXXX	99,074	XXXXX	85,150	XXXXX
(1) Credit Transfers	-156,681	XXXXX	-99,074	XXXXX	-85,150	XXXXX
(2) Certificated Salaries	18,100,489	42.20	19,522,012	40.13	21,910,238	41.96
(3) Classified Salaries	6,880,728	16.04	7,286,055	14.98	7,582,193	14.52
(4) Employee Benefits and Payroll Taxes	9,856,464	22.98	11,604,576	23.86	12,578,443	24.09
(5) Supplies and Materials	1,998,147	4.66	2,732,182	5.62	3,074,925	5.89
(7) Purchased Services	5,747,697	13.40	7,309,047	15.03	6,949,629	13.31
(8) Travel	129,197	0.30	111,850	0.23	95,190	0.18
(9) Capital Outlay	178,948	0.42	77,000	0.16	29,500	0.06
TOTAL EXPENDITURES	42,891,671	100.00	48,642,722	100.00	52,220,118	100.00

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	25,701,661	59.92	30,110,214	61.90	31,927,788	61.14
28 Extracur	837,073	1.95	854,271	1.76	835,950	1.60
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	26,538,734	61.87	30,964,485	63.66	32,763,738	62.74
TEACHING SUPPORT						
22 Lrn Resrc	311,124	0.73	315,549	0.65	327,151	0.63
24 Guid/Coun	1,118,781	2.61	1,195,310	2.46	1,439,036	2.76
25 Pupil M/S	277,866	0.65	321,933	0.66	359,770	0.69
26 Health	2,035,878	4.75	2,417,787	4.97	2,808,193	5.38
31 InstProDev	877,517	2.05	1,005,651	2.07	1,215,604	2.33
32 Inst Tech	379,317	0.88	461,330	0.95	738,410	1.41
33 Curriculum	486,146	1.13	788,768	1.62	617,157	1.18
34 Prof Lrng St	102,516	0.24	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	5,486,629	12.79	6,506,328	13.38	7,505,321	14.37
OTHER SUPPORT ACTIVITIES						
42 Food	348,523	0.81	366,000	0.75	410,000	0.79
44 Operation	496,779	1.16	529,215	1.09	562,674	1.08
49 Transfers	-1,506	0.00	-1,100	0.00	0	0.00
52 Operation	1,017,083	2.37	1,122,096	2.31	1,208,645	2.31
53 Maintnce	254,536	0.59	158,277	0.33	160,385	0.31
56 Insurance	32,048	0.07	35,000	0.07	49,000	0.09
59 Transfers	-143,948	-0.34	-87,674	-0.18	-76,500	-0.15
62 Grnd Mnt	309,806	0.72	200,469	0.41	193,117	0.37
63 Oper Bldg	1,322,371	3.08	1,453,090	2.99	1,514,769	2.90
64 Maintnce	560,621	1.31	382,591	0.79	380,630	0.73
65 Utilities	825,817	1.93	916,500	1.88	842,900	1.61
67 Bldg Secu	49,311	0.11	40,800	0.08	44,750	0.09
68 Insurance	330,103	0.77	350,000	0.72	410,000	0.79
72 Info Sys	573,946	1.34	606,088	1.25	650,678	1.25
73 Printing	16,366	0.04	20,000	0.04	0	0.00
74 Warehouse	5,520	0.01	6,159	0.01	7,383	0.01
75 Mtr Pool	60,500	0.14	50,700	0.10	5,350	0.01
83 Interest	0	0.00	0	0.00	0	0.00

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	6,057,876	14.12	6,148,211	12.64	6,363,781	12.19
UNIT ADMINISTRATION						
23 Princ Off	2,370,831	5.53	2,470,375	5.08	2,742,522	5.25
TOTAL UNIT ADMINISTRATION	2,370,831	5.53	2,470,375	5.08	2,742,522	5.25
CENTRAL ADMINISTRATION						
11 Bd of Dir	66,538	0.16	136,600	0.28	93,000	0.18
12 Supt Off	520,777	1.21	550,200	1.13	542,419	1.04
13 Busns Off	430,038	1.00	477,697	0.98	563,071	1.08
14 HR	204,292	0.48	206,849	0.43	201,431	0.39
15 Pblc Rltn	13,487	0.03	24,500	0.05	21,000	0.04
21 Supv Inst	615,653	1.44	629,378	1.29	870,258	1.67
41 Supervisn	131,440	0.31	107,990	0.22	112,687	0.22
51 Supervisn	184,984	0.43	235,162	0.48	250,571	0.48
61 Supv Bldg	167,874	0.39	184,947	0.38	190,319	0.36
TOTAL CENTRAL ADMINISTRATION	2,335,084	5.44	2,553,323	5.25	2,844,756	5.45
TOTAL EXPENDITURES	42,891,671	100.00	48,642,722	100.00	52,220,118	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 2020	5,100,000	0	5,100,000	47.38	2,416,380
Spring 2021	6,700,000	0	6,700,000	52.62	3,525,540
1100 TOTAL LOCAL TAXES:					5,941,920

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 2020	0	0.000	0	0.00	XXXXX
Spring 2021	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).

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 1,2020	(4) Principal Payments in FY 2020-2021	(5) Interest Payments in FY 2020-2021	(6) Outstanding Balance at Aug 31, 2021 (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 2020-2021	Interest Payments in FY 2020-2021	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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

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

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

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

Lynden School District No. 504

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	199.900	82.67	54.679	38.74
28 Extracurricular	1.000	0.41	0.765	0.54
TOTAL TEACHING ACTIVITIES	200.900	83.09	55.444	39.28
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	3.280	2.32
24 Guidance and Counseling	9.000	3.72	3.029	2.15
25 Pupil Management and Safety	0.000	0.00	4.563	3.23
26 Health/Related Services	16.600	6.87	4.172	2.96
31 InstProDev	0.800	0.33	0.000	0.00
33 Curriculum	1.000	0.41	1.000	0.71
TOTAL TEACHING SUPPORT	27.400	11.33	16.044	11.37
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	7.080	5.02
52 Operations	XXXXX	XXXXX	9.947	7.05
53 Maintenance	XXXXX	XXXXX	1.000	0.71
62 Grounds--Maintenance	XXXXX	XXXXX	2.000	1.42
63 Operation of Buildings	XXXXX	XXXXX	15.090	10.69
64 Maintenance	XXXXX	XXXXX	2.000	1.42
72 Information Systems	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.114	0.08
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	37.231	26.38
UNIT ADMINISTRATION				
23 Principal's Office	9.000	3.72	14.439	10.23
TOTAL UNIT ADMINISTRATION	9.000	3.72	14.439	10.23
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.330	0.55	2.000	1.42
13 Business Office	0.000	0.00	5.000	3.54
14 Human Resources	0.340	0.14	1.000	0.71
21 Supervision - Instruction	2.830	1.17	4.386	3.11
41 Supervision - Nutrition Services	0.000	0.00	1.000	0.71
51 Supervision - Transportation	0.000	0.00	2.608	1.85

Lynden School District No. 504

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
61 Supervision - Building	0.000	0.00	2.000	1.42
TOTAL CENTRAL ADMINISTRATION	4.500	1.86	17.994	12.75
TOTAL FTE STAFF	241.800	100.00	141.152	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

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES			
100 General Student Body	256,169	306,700	267,750
200 Athletics	6,136	0	0
300 Classes	24,055	17,000	21,000
400 Clubs	220,231	244,015	255,150
600 Private Moneys	4,617	7,400	5,800
A. TOTAL REVENUES	511,207	575,115	549,700
EXPENDITURES			
100 General Student Body	146,323	208,200	178,600
200 Athletics	98,189	94,600	91,600
300 Classes	14,870	19,000	19,000
400 Clubs	187,263	246,315	244,250
600 Private Moneys	3,733	19,000	5,800
B. TOTAL EXPENDITURES	450,378	587,115	539,250
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	60,829	-12,000	10,450
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	215,390	250,000	265,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	15,357	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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	230,747	250,000	265,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	286,312	238,000	275,450
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	5,264	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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	291,577	238,000	275,450

Lynden School District No.504

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,884,427	2,937,365	2,984,572
2000 Local Nontax Support	16,961	8,000	10,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	122,278	1,163,000	1,253,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,023,666	4,108,365	4,247,572
EXPENDITURES			
Matured Bond Expenditures	1,254,095	2,371,000	2,524,000
Interest on Bonds	1,661,842	1,624,000	1,617,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,500	3,000	3,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	40,000	40,000
B. TOTAL EXPENDITURES	2,917,437	4,038,000	4,184,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	106,229	70,365	63,572
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,214,302	1,320,531	1,410,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,214,302	1,320,531	1,410,000
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.830 Restricted for Debt Service	1,320,531	1,390,896	1,473,572
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

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

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,320,531	1,390,896	1,473,572

Lynden School District No.504

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Taxes	2,884,070	2,937,365	2,984,572
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	358	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,884,427	2,937,365	2,984,572
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	16,961	8,000	10,000
2450 Other Interest Earnings	XXXXX	XXXXX	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	16,961	8,000	10,000
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	40,000	40,000
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	122,278	123,000	0
9901 Transfers (local resources)	XXXXX	1,000,000	1,213,000
9000 TOTAL OTHER FINANCING SOURCES	122,278	1,163,000	1,253,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,023,666	4,108,365	4,247,572

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 2020	2,953,000	0	2,953,000	47.38	1,399,131
Spring 2021	3,013,000	0	3,013,000	52.62	1,585,441
1100 TOTAL LOCAL TAXES:					2,984,572

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 2020	0	0.000	0	0.00	XXXXX
Spring 2021	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

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2020
07-23-2015	21,525,000	18,475,000
08-10-2016	22,060,000	20,575,000
TOTAL VOTED BONDS	43,585,000	39,050,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2020
12-15-2009	500,000	500,000
01-26-2015	600,000	460,198
03-19-2020	1,500,000	1,500,000
TOTAL NONVOTED BONDS	2,600,000	2,460,198
TOTAL ALL BONDS	46,185,000	41,510,198 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

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	394,650
2000 Local Nontax Support	15,696	25,000	500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	702,602	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	410,000	3,560,000	900,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,128,298	3,585,000	1,295,150
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	1,538,023	3,750,000	327,000
30 Equipment	550,802	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	2,088,825	3,750,000	327,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	1,097,000
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)	-960,527	-165,000	-128,850
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	1,132,692	168,311	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	3,854	0

Lynden School District No.504

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	0	0	130,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,132,692	172,165	130,000
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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.861 Restricted from Bond Proceeds	168,311	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	3,854	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	0	7,165	1,150
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	172,165	7,165	1,150

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.

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	0	0	394,650
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	394,650
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	7,617	19,000	500
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	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	6,000	0
2910 E-Rate	8,080	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	15,696	25,000	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	702,602	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	702,602	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	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
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	1,500,000	0
9200 Sale of Real Property	0	1,760,000	900,000
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	410,000	0	0
9901 Transfers (local resources)	XXXXX	300,000	0
9000 TOTAL OTHER FINANCING SOURCES	410,000	3,560,000	900,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,128,298	3,585,000	1,295,150

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 2020	0	0	0	47.38	0
Spring 2021	750,000	0	750,000	52.62	394,650
1100 TOTAL LOCAL TAXES:					394,650

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 2020	0	0.000	0	0.00	XXXXX
Spring 2021	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

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2020-2021

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
CP Levy Projects	197,000	0	197,000	0	0	0	0	0	0
LHS Portable	30,000	0	30,000	0	0	0	0	0	0
Main Street Campus	100,000	0	100,000	0	0	0	0	0	0
TOTAL EXPENDITURES	327,000	0	327,000	0	0	0	0	0	0

Lynden School District No.504

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

Lynden School District No.504

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

Lynden School District No.504

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2020	(4) Principal Payments in FY 2020-2021	(5) Interest Payments in FY 2020-2021	(6) Outstanding Balance at Aug 31, 2021 (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 2020-2021	Interest Payments in FY 2020-2021	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

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	7,039	3,000	3,000
2450 Other Interest Earnings	XXXXX	XXXXX	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
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	261,091	170,000	222,911
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	11,000	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	279,131	173,000	225,911

Lynden School District No.504

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	279,131	173,000	225,911
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	404,684	420,000	420,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	404,684	420,000	420,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-125,553	-247,000	-194,089
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	404,035	250,000	248,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL BEGINNING FUND BALANCE	404,035	250,000	248,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	278,482	3,000	53,911
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

Lynden School District No.504

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	278,482	3,000	53,911

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 2020	0	0	0	0.00	0
Spring 2021	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 2020	0	0.000	0	0.00	XXXXX
Spring 2021	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 1,2020	(4) Principal Payments in FY 2020-2021	(5) Interest Payments in FY 2020-2021	(6) Outstanding Balance at Aug 31, 2021 (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 2020-2021	Interest Payments in FY 2020-2021	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

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

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

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

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

Superintendent of Public Instruction

Lynden School District
 Whatcom County

Northwest Educational Service District 189
 CCDDD 37504

F-203 Summary Report
 2020-21 Lynden F203

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	31,043,039.72
3121	Z288	Special Education, Gen Apportionment	833,513.01
4121	N7	Special Education	5,173,857.77
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	770,681.46
4165	Z477	Transitional Bilinual	593,925.51
4174	Z095	Highly Capable	104,090.71
4198	S5	School Food Service	15,000.00
4199	I4	Transportation - Operations	1,460,000.00
4499	J1	Transportation Reimbursement	222,911.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	140,348.89
n/a	A30h	Estimated Hold Harmless	0.00
n/a	V13	Estimated Next Year LEA	1,048,995
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,784,618.82

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	160.08	11.66	171.73
District Generated			
Total	160.08	11.66	171.73
CIS Salary Allocation			
School Generated	11,467,860.65	835,108.65	12,302,969.30
District Generated			
Total	11,467,860.65	835,108.65	12,302,969.30
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	9.08	0.89	9.97
District Generated	2.86		2.86
Total	11.93	0.89	12.82
CAS Salary Allocation			
School Generated	965,463.22	94,536.49	1,059,999.71
District Generated	303,601.44		303,601.44
Total	1,269,064.66	94,536.49	1,363,601.15
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	34.31	3.61	37.92
District Generated	16.39		16.39
Total	50.70	3.61	54.31
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,763,207.44	185,370.87	1,948,578.31
District Generated	842,365.93		842,365.93
Total	2,605,573.37	185,370.87	2,790,944.24

Superintendent of Public Instruction

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Assumptions Report

CCDDD 37504

2020-21 Lynden F203

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	233.00
A11a8	Enroll 8	220.00
A12	Enroll 7-8	453.00
A13a10	Enroll 10	243.00
A13a11	Enroll 11	187.00
A13a12	Enroll 12	169.00
A13a9	Enroll 9	257.00
A15	Enroll Run Start CTE	8.00
A16	Enroll Run Start	115.00
A39	Enroll K-3	1,053.00
A40	Enroll 5-6	496.00
A41	Enroll 9-12	856.00
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
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A5B	Enroll R&N 4	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	250.00
A63	Enroll TBIP 7-8	45.00
A64	Enroll TBIP 9-12	70.00
A6A1	Enroll 1	273.00
A6A2	Enroll 2	250.00
A6A3	Enroll 3	253.00
A7a	Enroll 4	251.00
A8a5	Enroll 5	254.00
A8a6	Enroll 6	242.00
B2	Enroll SpEd K-21 Other	184.00
B2L1	Enroll SpEd K-21 LRE1	286.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	277.00
Z298	Enroll K-8	2,253.00
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	3,109.00
A14	Enroll ALE K-6	121.00
A14B	Enroll ALE 7-8	55.00
A17	Enroll Total w/ Run Start and Dropout and ALE	3,526.00

Lynden School District
Whatcom CountyF-203 Assumptions Report
2020-21 Lynden F203Northwest Educational Service District 189
CCDDD 37504**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A18	Enroll ALE 9-12	102.00
A42	Enroll Total	3,109.00
A60	Enroll Program 1418 Reg	15.00
A61	Enroll Program 1418 CTE	1.00
A65	Enroll TBIP Exited	80.00
B1	Enroll SpEd 3-PK	65.00
B9	Enroll SpEd 0-2	0.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	16.00
E55	Enroll 9-12 CTE exp	195.00
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
A33r	Regionalization	1.06
A33rb	Regionalization Base	1.06
A33re	Regionalization Experience	0.00
D57	Add BEA CIS	0.000
A12e	Counselor Enh Middle Enroll	0.00
D58	Add BEA CAS	0.000
Z268e	Counselor Enh Elem Enroll	0.00
502X	Class Size K-3	17.45

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	3,472.74
Z076	LAP PY HiPov Students	0.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	300,000.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.22710
B7	Co-op SpEd Alloc Rate	0.00

Lynden School District
Whatcom CountyF-203 Assumptions Report
2020-21 Lynden F203Northwest Educational Service District 189
CCDDD 37504**Estimated Revenues****Grants, Allocations and Awards**

Item Code	Item Name	Amount
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	1,048,995

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,460,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	222,911.00

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 Hold Harmless

Item Code	Item Name	Amount
A30h	Estimated Hold Harmless	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	50,000.00
H3	Est RPB	12,000.00
H4	Est RPL K3	12,000.00

Lynden School District
Whatcom County

F-203 Worksheet Report
2020-21 Lynden F203

Northwest Educational Service District 189
CCDDD 37504

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
	A. District-Wide Staff Mix 1. District-Wide Regionalization Base 2. District-Wide Regionalization 3. District-Wide Regionalization Experience	1.06 1.06 0.00
Z344 Z345 Z346	B. School Generated – Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 160.076 * 65,216.05 * 1.06 2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((160.076 * 67,585.00) * (1.06 + 0.00)) - 11,065,895.88 3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 11,065,895.88 + 401,964.77	\$ 11,065,895.88 \$ 401,964.77 \$ 11,467,860.65
Z347 Z348 Z349	C. School Generated – Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 9.079 * 96,805.00 * 1.06 2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 9.079 * 100,321.00 * 1.06 - 931,626.15 3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 931,626.15 + 33,837.07	\$ 931,626.15 \$ 33,837.07 \$ 965,463.22

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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] 34.309 * 46,784.33 * 1.06	\$ 1,701,430.99
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 34.309 * 48,483.00 * 1.06 - 1,701,430.99	\$ 61,776.45
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 1,701,430.99 + 61,776.45	\$ 1,763,207.44
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 148.937 * 4.000 * 151.86	\$ 90,470.29
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] 5.254 * 46,784.33 * 1.06	\$ 260,553.16
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 5.254 * 48,483.00 * 1.06 - 260,553.16	\$ 9,460.30
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 260,553.16 + 9,460.30	\$ 270,013.46

<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] 0.962 * 46,784.33 * 1.06</p> <p>2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.962 * 48,483.00 * 1.06 - 47,706.92</p> <p>3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 47,706.92 + 1,732.16</p>	<p>\$ 47,706.92</p> <p>\$ 1,732.16</p> <p>\$ 49,439.08</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] 1.820 * 46,784.33 * 1.06</p> <p>2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 1.820 * 48,483.00 * 1.06 - 90,256.33</p> <p>3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 90,256.33 + 3,277.07</p>	<p>\$ 90,256.33</p> <p>\$ 3,277.07</p> <p>\$ 93,533.40</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] 8.355 * 46,784.33 * 1.06</p> <p>2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 8.355 * 48,483.00 * 1.06 - 414,336.06</p> <p>3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 414,336.06 + 15,043.93</p>	<p>\$ 414,336.06</p> <p>\$ 15,043.93</p> <p>\$ 429,379.99</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] 2.855 * 96,805.00 * 1.06	\$ 292,960.97
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 2.855 * 100,321.00 * 1.06 - 292,960.97	\$ 10,640.47
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 292,960.97 + 10,640.47	\$ 303,601.44

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] 160.076 * 65,216.05 * 1.06	\$ 11,065,895.88
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((160.076 * 67,585.00) * (1.06 + 0.00)) - 11,065,895.88	\$ 401,964.77
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 292,960.97 + 931,626.15	\$ 1,224,587.12
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 10,640.47 + 33,837.07	\$ 44,477.54
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] 1,701,430.99 + 260,553.16 + 47,706.92 + 90,256.33 + 414,336.06	\$ 2,514,283.46
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] 61,776.45 + 9,460.30 + 1,732.16 + 3,277.07 + 15,043.93	\$ 91,289.91
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] 11,065,895.88 + 401,964.77 + 1,224,587.12 + 44,477.54 + 2,514,283.46 + 91,289.91	\$ 15,342,498.68

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] (160.076 + 11.934) * 10,127.64	\$ 1,742,055.36
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] ((160.076 + 11.934) * (12,000.00 * 1.02)) - 1,742,055.36	\$ 363,347.04
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 50.700 * 10,127.64	\$ 513,471.35
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (50.700 * 12,000.00 * 1.430) - 513,471.35	\$ 356,540.65
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (11,065,895.88 + 1,224,587.12) * 0.24030	\$ 2,953,403.06
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (401,964.77 + 44,477.54) * 0.23390	\$ 104,422.86
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 2,514,283.46 * 0.24440	\$ 614,490.88
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 91,289.91 * 0.20940	\$ 19,116.11
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 1,742,055.36 + 363,347.04 + 513,471.35 + 356,540.65 + 2,953,403.06 + 104,422.86 + 614,490.88 + 19,116.11	\$ 6,666,847.31

<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] 400,155.84 + 1,087,329.60 + 429,657.48 + 61,205.76 + 850,910.76 + 66,451.14 + 538,651.26 + 373,175.46</p> <p>2. Grades 9-12 Additional: Total Allocated MSOC Lab Science: 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] 33,983.20 + 0.00 + 37,081.92 + 5,024.72 + 72,220.72 + 6,180.32 + 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) * 12,622.10</p> <p>4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN] 3,807,537.30 + 154,490.88 + 0.00</p>	<p>\$ 3,807,537.30</p> <p>\$ 154,490.88</p> <p>\$ 0.00</p> <p>\$ 3,962,028.18</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] 63,329.85 + 7,124.80 + 13,978.62 + 36,621.45 + 24,871.36 + 507.21 + 1,302.38</p> <p>2. Grades 9 - 12 Exploratory Career & Technical Education ? Total CTE 9-12 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] 771,778.80 + 87,411.69 + 171,392.25 + 447,100.23 + 303,119.70 + 6,180.09 + 15,871.63</p> <p>3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 147,735.67 + 1,802,854.39 + 0.00</p>	<p>\$ 147,735.67</p> <p>\$ 1,802,854.39</p> <p>\$ 0.00</p> <p>\$ 1,950,590.06</p>

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] 90,470.29 + 0.00 + 15,342,498.68 + 6,666,847.31 + 1,075,479.27 + 139,859.69 + 2,412,942.70 + 3,962,028.18 + 0.00 + 147,735.67 + 1,802,854.39 + 235,836.55	\$ 31,876,552.73
Z457	2. Guar Entlmt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 31,876,552.73 / 3,526.00	\$ 9,040.43
Z246	3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,196.76 + 2,259.94 + 30.05 + 1,379.01 + 79.49	\$ 8,945.25
	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 RevenueLocal Deductible Revenue Sources [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	\$ 0.00
A34	b. BEA Reduce/DelayMinus BEA Allocation Reduced or Delayed	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 3,670,246.62 * 0.22710	\$ 833,513.01
A28	d. Federal Forest Account 5500 Deduction5500 Federal Forests	\$ 0.00
Z456	e. Fire District PaymentFire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 0.00 * 1.10	\$ 0.00
A30h	f. Estimated Hold HarmlessEstimated Hold Harmless	\$ 0.00
M70	g. Total Amount to be Paid Sept. 2020 - Aug 2021 in Account 3100Total Amount to be Paid Sept. 2020 - Aug. 2021 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] + [Estimated Hold Harmless] 31,876,552.73 - 0.00 - 0.00 - 833,513.01 - 0.00 + 0.00 + 0.00	\$ 31,043,039.72

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 * 65,216.05 * 1.06	\$ 0.00
Z097	2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc]	\$ 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc]	\$ 0.00
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint TotalSkill Center : Classified Salary (Maintenance Level) [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	\$ 0.00
110A	2. CAS Salary IncreaseSkill Center : Classified Salary (Increase Level) [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]	\$ 0.00
112A	3. Subtotal CTE CAS SalarySkill Center : Classified Salary Total [Skills CLS Salary Maint] + [Skills CLS Salary Inc]	\$ 0.00

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 10,127.64	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 12,000.00 * 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) * 0.24030	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.23390	\$ 0.00
108A	5. Classified Insurance BenefitsSkill Center : Classified Insurance (Maintenance Level) [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 10,127.64	\$ 0.00
109A	6. Classified Insurance Benefits - IncreaseSkill Center : Classified Insurance (Increase Level) ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 12,000.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and BenefitsSkill Center : Classified Benefits (Maintenance Level) [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.24440	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - IncreaseSkill Center : Classified Benefits (Increase Level) [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.20940	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Lynden School District
Whatcom County

F-203 Worksheet Report
2020-21 Lynden F203

Northwest Educational Service District 189
CCDDD 37504

1191 MSCTE

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

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint	\$ 61,110.05
	[CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.884 * 65,216.05 * 1.06	
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]	\$ 2,219.80
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 61,110.05 + 2,219.80	\$ 63,329.85
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint	\$ 6,875.09
	[CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.067 * 96,805.00 * 1.06	
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint]	\$ 249.71
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 6,875.09 + 249.71	\$ 7,124.80
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance TotalMiddle School CTE: Classified Salary (Maintenance Level)	\$ 13,488.86
	[CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.272 * 46,784.33 * 1.06	
020A	2. CLS Salary IncreaseMiddle School CTE: Classified Salary (Increase Level) [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint]	\$ 489.76
022A	3. Subtotal CTE CLS SalaryMiddle School CTE: Classified Salary Total [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 13,488.86 + 489.76	\$ 13,978.62

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.951 * 10,127.64	\$ 9,631.39
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] (0.951 * 12,000.00 * 1.02) - 9,631.39	\$ 2,008.85
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (61,110.05 + 6,875.09) * 0.24030	\$ 16,336.83
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (2,219.80 + 249.71) * 0.23390	\$ 577.62
018A	5. Classified Insurance BenefitsMiddle School CTE: Classified Insurance (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.272 * 10,127.64	\$ 2,754.72
019A	6. Classified Insurance Benefits - IncreaseMiddle School CTE: Classified Insurance (Increase Level) ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.272 * 12,000.00 * 1.430) - 2,754.72	\$ 1,912.80
016A	7. Classified - Payroll Tax and BenefitsMiddle School CTE: Classified Benefits (Maintenance Level) [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 13,488.86 * 0.24440	\$ 3,296.68
015A	8. Classified - Payroll Tax and Benefits - IncreaseMiddle School CTE: Classified Benefits (Increase Level) [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 489.76 * 0.20940	\$ 102.56
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] 9,631.39 + 2,008.85 + 16,336.83 + 577.62 + 2,754.72 + 1,912.80 + 3,296.68 + 102.56	\$ 36,621.45

Lynden School District
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F-203 Worksheet Report
2020-21 Lynden F203

Northwest Educational Service District 189
CCDDD 37504

1191 CTE

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

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 10.773 * 65,216.05 * 1.06	\$ 744,726.86
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] ((10.773 * 67,585.00) * (1.06 + 0.00)) - 744,726.86	\$ 27,051.94
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 744,726.86 + 27,051.94	\$ 771,778.80
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] 0.822 * 96,805.00 * 1.06	\$ 84,348.13
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.822 * 100,321.00 * 1.06 - 84,348.13	\$ 3,063.56
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 84,348.13 + 3,063.56	\$ 87,411.69
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance TotalHigh School CTE: Classified Salary (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 3.335 * 46,784.33 * 1.06	\$ 165,387.28
035A	2. CLS Salary IncreaseHigh School CTE: Classified Salary (Increase Level) [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 3.335 * 48,483.00 * 1.06 - 165,387.28	\$ 6,004.97
037A	3. Subtotal CTE CLS SalaryHigh School CTE: Classified Salary Total [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 165,387.28 + 6,004.97	\$ 171,392.25

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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] 11.595 * 10,127.64	\$ 117,429.99
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] (11.595 * 12,000.00 * 1.02) - 117,429.99	\$ 24,492.81
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (744,726.86 + 84,348.13) * 0.24030	\$ 199,226.72
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (27,051.94 + 3,063.56) * 0.23390	\$ 7,044.02
033A	5. Classified Insurance BenefitsHigh School CTE: Classified Insurance (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS Health Insurance] 3.335 * 10,127.64	\$ 33,775.68
034A	6. Classified Insurance Benefits - IncreaseHigh School CTE: Classified Insurance (Increase Level) ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (3.335 * 12,000.00 * 1.430) - 33,775.68	\$ 23,452.92
031A	7. Classified - Payroll Tax and BenefitsHigh School CTE: Classified Benefits (Maintenance Level) [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 165,387.28 * 0.24440	\$ 40,420.65
030A	8. Classified - Payroll Tax and Benefits - IncreaseHigh School CTE: Classified Benefits (Increase Level) [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 6,004.97 * 0.20940	\$ 1,257.44
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] 117,429.99 + 24,492.81 + 199,226.72 + 7,044.02 + 33,775.68 + 23,452.92 + 40,420.65 + 1,257.44	\$ 447,100.23

<p>Z125pd</p> <p>Z133pd</p> <p>3031pd</p>	<p>E. Professional Learning Days - CTE 9-12</p> <p>1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}]))}{[\text{School Year Total Days}]} * [\text{Prof Learning Days}]$ $(((10.773 * 67,585.00) * (1.06 + 0.00)) / 180.00) * 3.00$</p> <p>2. Professional Learning Day - Payroll Tax and Benefits $[\text{CTE 9-12 CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $12,862.98 * 0.23390$</p> <p>3. Total CTE 9-12 Professional Learning Days $[\text{CTE 9-12 CIS PD Salary}] + [\text{CTE 9-12 CIS PD Benefits}]$ $12,862.98 + 3,008.65$</p>	<p>\$ 12,862.98</p> <p>\$ 3,008.65</p> <p>\$ 15,871.63</p>
<p>146A</p> <p>Z136</p>	<p>F. Other Generated Entitlements</p> <p>1. Materials, Supplies, and Operating Costs (MSOC) $[\text{Total MSOC -CTE 9-12expl}] + [\text{Total MSOC -CTE 9-12prep}]$ $303,119.70 + 0.00$</p> <p>2. CTE 9-12 Substitutes $([\text{CTE 9-12 expl Teacher FTE}] + [\text{CTE 9-12 prep Teacher FTE}]) * ([\text{Substitutes Days}] * [\text{Substitutes Rate}])$ $(10.174 + 0.000) * (4.000 * 151.86)$</p>	<p>\$ 303,119.70</p> <p>\$ 6,180.09</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> $771,778.80 + 87,411.69 + 171,392.25 + 447,100.23 + 303,119.70 + 6,180.09 + 15,871.63$	<p>\$ 1,802,854.39</p>

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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	65.00
B2L1	C. Kindergarten - Age 21 LRE1	286.00
B2	D. Kindergarten - Age 21 Other	184.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 3,526.00 + 0.00	3,526.00
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (286.00 + 184.00) / 3,526.00	0.1333
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 0.1333 > 0.13500 THEN 0.1333 - 0.13500 ELSE 0	0.0000
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,196.76 + 2,259.94 + 30.05 + 1,379.01 + 79.49	\$ 8,945.25
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 65.00 * 0.00 * 1.15 ELSE (65.00 * 8,945.25 * 1.15)	\$ 668,657.44
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.33
Z280L1	2. Age K-21 LRE1 Allocation SpEd K-21 LRE1 Allocation	\$ 2,571,428.68

Z280	<p>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])</p> <p>IF 0.00 > 0 THEN ((0.00 * 1.0075) - 21.33) * 286.00 ELSE ((8,945.25 * 1.0075) - 21.33) * 286.00</p> <p>3. Age K-21 Other Allocation SpEd K-21 Other Allocation</p>	\$	1,633,771.65
Z280E	<p>IF [Co-op SpEd Alloc Rate] > 0 THEN ((([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other]) ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other])</p> <p>IF 0.00 > 0 THEN ((0.00 * 0.9950) - 21.33) * 184.00 ELSE ((8,945.25 * 0.9950) - 21.33) * 184.00</p> <p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p>	\$	0.00
	<p>IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN (((([SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1333 > 0.13500 THEN (((2,571,428.68 + 1,633,771.65) * -1) / 0.1333) * 0.0000 ELSE 0</p>		

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B4	K. State Safety Net Award	\$	300,000.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]</p> <p>668,657.44 + 2,571,428.68 + 1,633,771.65 + 0.00 + 300,000.00 + 0.00 + 0.00</p>	\$	5,173,857.77
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 8,945.25 * 1.15</p>	\$	0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>5,173,857.77 + 0.00</p>	\$	5,173,857.77

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>286.00 + 184.00</p>	470.00
Z284	P. SpEd Gen Apport	\$ 4,204,267.50

	<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 * 470.00 ELSE 8,945.25 * 470.00</p>	
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1455
Z286	<p>R. SpEd Gen Apport Instruct</p> <p>[SpEd Gen Apport] / (1 + [Districtwide Allow])</p> <p>4,204,267.50 / (1 + 0.1455)</p>	\$ 3,670,246.62
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.22710
Z288	<p>T. General Apportionment Allocation for Special Ed Account 3121</p> <p>Gen Apport 3121</p> <p>[SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]</p> <p>3,670,246.62 * 0.22710</p>	\$ 833,513.01
Z291	<p>Total program 21</p> <p>[Total 4121] + [Gen Apport 3121]</p> <p>5,173,857.77 + 833,513.01</p>	\$ 6,007,370.78

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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 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CIS\ Ratio\ K-3]$ $(277.00 + 273.00 + 250.00 + 253.00) * 0.069418$	73.097
Z220	CIS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CIS\ BEA\ Ratio\ 4]$ $251.00 * 0.04600$	11.548
Z221	CIS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CIS\ BEA\ Ratio\ 5-6]$ $496.00 * 0.04600$	22.819
Z222	CIS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CIS\ BEA\ Ratio\ 7-8]$ $453.00 * 0.04623$	20.944
Z223	CIS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CIS\ BEA\ Ratio\ 9-12]$ $(856.00 + 121.00 + 55.00 + 102.00 + 15.00 + 1.00 + 115.00 + 8.00) * 0.04857$	61.841
Z224	CIS BEA FTE K-12 $([CIS\ BEA\ FTE\ K-3] + [CIS\ BEA\ FTE\ 4] + [CIS\ BEA\ FTE\ 5-6] + [CIS\ BEA\ FTE\ 7-8] + [CIS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(73.097 + 11.548 + 22.819 + 20.944 + 61.841) / 3,526.00$	0.053956
Z555	CAS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(277.00 + 273.00 + 250.00 + 253.00) * 0.004311$	4.539
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $251.00 * 0.00399$	1.003
Z555Z6	CAS BEA FTE 5-6	1.982

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

496.00 * 0.00399

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 453.00 * 0.00399	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] (856.00 + 121.00 + 55.00 + 102.00 + 15.00 + 1.00 + 115.00 + 8.00) * 0.00402	5.126
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (4.539 + 1.003 + 1.982 + 1.809 + 5.126) / 3,526.00	0.004101
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (277.00 + 273.00 + 250.00 + 253.00) * 0.018135	19.096
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 251.00 * 0.01721	4.320
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 496.00 * 0.01721	8.536
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 453.00 * 0.01700	7.704
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] (856.00 + 121.00 + 55.00 + 102.00 + 15.00 + 1.00 + 115.00 + 8.00) * 0.01710	21.768
594X	CLS Special Ed BEA Rate (K-12)	0.017420

([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]

(19.096 + 4.320 + 8.536 + 7.704 + 21.768) / 3,526.00

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.053956 * 65,216.05 * 1.06	\$ 3,729.93
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.053956 * 67,585.00) * (1.06 + 0.00)) - 3,729.93	\$ 135.48
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 3,729.93 + 135.48	\$ 3,865.41
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004101 * 96,805.00 * 1.06	\$ 420.82
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004101 * 100,321.00 * 1.06 - 420.82	\$ 15.28
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 420.82 + 15.28	\$ 436.10
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017420 * 46,784.33 * 1.06	\$ 863.88
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017420 * 48,483.00 * 1.06 - 863.88	\$ 31.37
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 863.88 + 31.37	\$ 895.25
Z234	TOTAL Salary BEA	\$ 5,196.76

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

3,865.41 + 436.10 + 895.25

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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] (0.053956 + 0.004101) * 10,127.64	\$ 587.98
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] ((0.053956 + 0.004101) * (12,000.00 * 1.02)) - 587.98	\$ 122.64
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017420 * 10,127.64	\$ 176.42
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017420 * 12,000.00 * 1.430) - 176.42	\$ 122.51
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (3,729.93 + 420.82) * 0.24030	\$ 997.43
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (135.48 + 15.28) * 0.23390	\$ 35.26
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 863.88 * 0.24440	\$ 211.13
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 31.37 * 0.20940	\$ 6.57
Z243	9. TOTAL Benefits BEA	\$ 2,259.94

[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]

587.98 + 122.64 + 176.42 + 122.51 + 997.43 + 35.26 + 211.13 + 6.57

Substitutes BEA

Item Code	Amount
Z244 Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.053956 * 0.9170) * (4.000 * 151.86)	\$ 30.05

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] (3,526.00 * 1,313.85) + ((121.00 + 55.00 + 102.00 + 856.00 + 15.00 + 1.00 + 115.00 + 8.00) * 180.48) / 3,526.00	\$ 1,379.01
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] (((0.053956 * 67,585.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 64.42
Z240pd 2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 64.42 * 0.23390	\$ 15.07
4120pd 3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 64.42 + 15.07	\$ 79.49

3. BEA Rate for Special Education

Item Code	Amount
Z246 3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,196.76 + 2,259.94 + 30.05 + 1,379.01 + 79.49	\$ 8,945.25
Z246 H. Total BEA per SpEd student	\$ 8,945.25

[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student]
+ [Total SpEd BEA PD]

5,196.76 + 2,259.94 + 30.05 + 1,379.01 + 79.49

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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 %] 3,472.74 * 0.3385	1,175.52
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 1,175.52 * 2.39750 * 36.00 / 15.00 / 900.00	7.515
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 7.515 * 65,216.05 * 1.06	\$ 519,504.53
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((7.515 * 67,585.00) * (1.06 + 0.00)) - 519,504.53	\$ 18,870.82
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 7.515 * 10,127.64	\$ 76,109.21
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (7.515 * 12,000.00 * 1.02) - 76,109.21	\$ 15,874.39
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 519,504.53 * 0.24030	\$ 124,836.94
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 18,870.82 * 0.23390	\$ 4,413.88

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] (((7.515 * 67,585.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 8,972.92
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 8,972.92 * 0.23390	\$ 2,098.77
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 8,972.92 + 2,098.77	\$ 11,071.69
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] 519,504.53 + 18,870.82 + 76,109.21 + 15,874.39 + 124,836.94 + 4,413.88 + 0.00 + 11,071.69	\$ 770,681.46

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High PovertyLAP PY HiPov Students	0.00
Z068A	B. Formulated Staffing Units - High PovertyFormulated 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 TotalLAP HiPov CIS Salary Maint [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 65,216.05 * 1.06	\$ 0.00
Z070hp	D. CIS Salary IncreaseLAP HiPov CIS Salary Inc (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((0.000 * 67,585.00) * (1.06 + 0.00)) - 0.00	\$ 0.00

Z071hp	E. CIS Insurance BenefitsLAP HiPov CIS Insurance [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.000 * 10,127.64	\$	0.00
Z072hp	F. CIS Insurance Benefits IncreaseLAP HiPov CIS Insurance Inc ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.000 * 12,000.00 * 1.02) - 0.00	\$	0.00
Z073hp	G. CIS Payroll Tax and BenefitsLAP HiPov CIS Benefits Maint [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.24030	\$	0.00
Z074hp	H. CIS Payroll Tax and Benefits ? IncreaseLAP HiPov CIS Benefits Inc [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.23390	\$	0.00
M56hp	I. LAP MSOCTotal MSOC -LAP HiPov [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 SalariesLAP HiPov CIS PD Salary (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 67,585.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$	0.00
Z074hppd	2. Professional Learning Day ? Payroll Tax and BenefitsLAP HiPov CIS PD Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.23390	\$	0.00
4155hppd	3. Total LAP Professional Learning DaysTotal LAP High Poverty 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 PovertyLAP HiPov TOTAL [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 PovertyLAP Total Due [LAP HiPov TOTAL] + [LAP Regular TOTAL] 0.00 + 770,681.46	\$	770,681.46

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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] 250.00 + 45.00 + 70.00	365.00
A62	B. TBIP Enroll K-6 Subtotal	250.00
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] 250.00 * 4.778 * 36.00 / 15.00 / 900.00	3.185
A63	D. TBIP Enroll 7-8 Subtotal	45.00
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] 45.00 * 6.778 * 36.00 / 15.00 / 900.00	0.813
A64	F. TBIP Enroll 9-12 Subtotal	70.00
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] 70.00 * 6.778 * 36.00 / 15.00 / 900.00	1.265
A65	H. TBIP Exited Kindergarten - Grade 12	80.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 80.00 * 3.000 * 36.00 / 15.00 / 900.00	0.640
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] 3.185 + 0.813 + 1.265 + 0.640	5.903

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 5.903 * 65,216.05 * 1.06	\$ 408,068.56
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((5.903 * 67,585.00) * (1.06 + 0.00)) - 408,068.56	\$ 14,822.95
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 5.903 * 10,127.64	\$ 59,783.46
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (5.903 * 12,000.00 * 1.02) - 59,783.46	\$ 12,469.26
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 408,068.56 * 0.24030	\$ 98,058.87
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 14,822.95 * 0.23390	\$ 3,467.09
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] (((5.903 * 67,585.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 7,048.19
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 7,048.19 * 0.23390	\$ 1,648.57
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 7,048.19 + 1,648.57	\$ 8,696.76

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<p>Z085</p>	<p>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] 408,068.56 + 14,822.95 + 59,783.46 + 12,469.26 + 98,058.87 + 3,467.09 + 0.00 + 8,696.76</p>	<p>\$ 605,366.95</p>
<p>Z476</p>	<p>T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 605,366.95 * 0.0189</p>	<p>\$ 11,441.44</p>
<p>Z477</p>	<p>U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 605,366.95 - 11,441.44</p>	<p>\$ 593,925.51</p>

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	176.30
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 176.30 * 2.1590 * 36.00 / 15.00 / 900.00	1.015
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.015 * 65,216.05 * 1.06	\$ 70,165.95
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((1.015 * 67,585.00) * (1.06 + 0.00)) - 70,165.95	\$ 2,548.75
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 1.015 * 10,127.64	\$ 10,279.55
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (1.015 * 12,000.00 * 1.02) - 10,279.55	\$ 2,144.05
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 70,165.95 * 0.24030	\$ 16,860.88
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 2,548.75 * 0.23390	\$ 596.15
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 $\frac{(((\text{HiCap CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((1.015 * 67,585.00) * (1.06 + 0.00)) / 180.00) * 3.00$	\$ 1,211.91
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] $1,211.91 * 0.23390$	\$ 283.47
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] $1,211.91 + 283.47$	\$ 1,495.38
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] $70,165.95 + 2,548.75 + 10,279.55 + 2,144.05 + 16,860.88 + 596.15 + 0.00 + 1,495.38$	\$ 104,090.71

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] $0.00 + 9,000.00 + 3,600.00 + 2,400.00$	\$ 15,000.00
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] $50,000.00 * 0.180000$	9,000.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] $12,000.00 * 0.30$	3,600.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] $12,000.00 * 0.2000$	2,400.00

VIII. Transportation - Operations – Acct 4199

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