

Lynden School District No.504

FISCAL YEAR 2025-2026

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

Lynden School District No.504

FISCAL YEAR 2025-2026

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

Lynden School District No.504

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Lynden School District School District No. 504 of Whatcom County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2025 through August 31, 2026.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 08/14/2025

Lynden School District No.504

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	66,801,004	663,553	3,559,213	755,000	404,000
Total Appropriation (Expenditures)	67,699,309	663,553	3,749,135	875,000	1,050,000
Other Financing Uses--Transfers Out (G.L. 536)	353,086	XXXXX	0	150,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,251,390	0	-189,921	-270,000	-646,000
Beginning Total Fund Balance	6,292,960	550,000	2,023,958	626,598	905,788
Ending Total Fund Balance	5,041,569	550,000	1,834,036	356,598	259,788
<b>SECTION B: EXCESS LEVIES FOR 2026 COLLECTION</b>					
Excess levies approved by voters for 2026 collection	10,750,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	10,750,000	XXXXX	3,259,000	0	0

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

Lynden School District No.504

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	3,496.32		3,467.02		3,494.00	
FTE Certificated Employees	231.194		232.433		237.496	
FTE Classified Employees	140.239		144.030		152.983	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	59,914,097		65,120,932		66,801,004	
Total Expenditures	57,701,227		64,998,461		67,699,309	
Total Beginning Fund Balance	5,062,301		7,127,574		6,292,960	
Total Ending Fund Balance	7,127,574		6,467,959		5,041,569	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	31,483,597	54.56	36,815,459	56.64	37,907,876	55.99
Federal Special Purpose Funding	517,008	0.90	0	0.00	0	0.00
Special Education Instruction	8,895,645	15.42	9,774,762	15.04	10,589,826	15.64
Vocational Instruction	2,062,773	3.57	1,883,593	2.90	2,197,433	3.25
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,880,655	4.99	2,896,538	4.46	3,106,249	4.59
Other Instructional Programs	388,138	0.67	1,905,476	2.93	1,454,611	2.15
Community Services	7,148	0.01	0	0.00	0	0.00
Support Services	11,466,264	19.87	11,722,633	18.04	12,443,314	18.38
Total - Program Groups	57,701,227	100.00	64,998,461	100.00	67,699,309	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	33,960,202	58.86	39,717,124	61.10	41,379,932	61.12
Teaching Support	7,825,093	13.56	9,057,916	13.94	9,108,173	13.45
Other Supportive Activities	8,859,854	15.35	9,110,760	14.02	9,461,541	13.98
Building Administration	3,020,967	5.24	3,504,944	5.39	3,694,495	5.46
Central Administration	3,648,640	6.32	3,607,717	5.55	4,055,168	5.99
Total - Activity Groups	57,701,227	100.00	64,998,461	100.00	67,699,309	100.00

Lynden School District No.504

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	25,845,104	44.79	27,940,082	42.99	29,590,850	43.71
Classified Salaries	9,423,930	16.33	10,580,202	16.28	11,921,737	17.61
Employee Benefits and Payroll Taxes	12,499,348	21.66	14,044,370	21.61	14,653,966	21.65
Supplies, Instructional Resources and Noncapitalized Items	2,747,837	4.76	3,973,346	6.11	3,385,250	5.00
Purchased Services	6,701,379	11.61	8,297,461	12.77	8,034,506	11.87
Travel	149,366	0.26	78,000	0.12	28,000	0.04
Capital Outlay	334,264	0.58	85,000	0.13	85,000	0.13
Total - Objects	57,701,227	100.00	64,998,461	100.00	67,699,309	100.00

Lynden School District No.504

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	283.14	199.89	185.00
2. Grade 1	229.85	224.70	193.00
3. Grade 2	231.04	240.10	231.00
4. Grade 3	217.85	238.22	257.00
5. Grade 4	228.81	216.56	236.00
6. Grade 5	236.30	230.72	230.00
7. Grade 6	251.50	234.89	241.00
8. Grade 7	217.32	255.34	240.00
9. Grade 8	237.79	220.24	261.00
10. Grade 9	238.93	257.57	246.00
11. Grade 10	235.06	229.98	253.00
12. Grade 11 (excluding Running Start)	179.39	200.06	189.00
13. Grade 12 (excluding Running Start)	191.97	159.72	173.00
<b>14. SUBTOTAL</b>	<b>2,978.95</b>	<b>2,907.99</b>	<b>2,935.00</b>
15. Running Start	117.26	126.44	125.00
16. Dropout Reengagement Enrollment	25.50	36.00	36.00
17. ALE Enrollment	374.61	396.59	398.00
<b>18. TOTAL K-12</b>	<b>3,496.32</b>	<b>3,467.02</b>	<b>3,494.00</b>
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	231.19	232.43	237.496
2. General Fund FTE Classified Employees /4	140.24	144.03	152.983

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

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

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

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

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

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	7,782,380	9,137,848	10,429,039
2000   Local Nontax Support	682,386	696,741	575,681
3000   State, General Purpose	35,646,551	37,240,362	38,738,806
4000   State, Special Purpose	11,062,624	12,768,641	12,869,168
5000   Federal, General Purpose	49,397	4,742	44,367
6000   Federal, Special Purpose	4,402,983	3,501,085	2,867,943
7000   Revenues from Other School Districts	29,565	0	0
8000   Revenues from Other Entities	255,274	1,771,513	1,276,000
9000   Other Financing Sources	2,936	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>59,914,097</b>	<b>65,120,932</b>	<b>66,801,004</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	31,483,597	36,815,459	37,907,876
10   Federal Special Purpose Funding	517,008	0	0
20   Special Education Instruction	8,895,645	9,774,762	10,589,826
30   Vocational Education Instruction	2,062,773	1,883,593	2,197,433
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	2,880,655	2,896,538	3,106,249
70   Other Instructional Programs	388,138	1,905,476	1,454,611
80   Community Services	7,148	0	0
90   Support Services	11,466,264	11,722,633	12,443,314
<b>B. TOTAL EXPENDITURES</b>	<b>57,701,227</b>	<b>64,998,461</b>	<b>67,699,309</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>147,598</b>	<b>782,086</b>	<b>353,086</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>2,065,273</b>	<b>-659,614</b>	<b>-1,251,390</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	110,239	50,000	50,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	1,314,388	1,250,000	1,000,000



Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	568,451	500,000	500,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	525,000	0	0
G.L.890 Unassigned Fund Balance	-215,928	2,077,574	1,555,537
G.L.891 Unassigned to Minimum Fund Balance Policy	2,791,198	3,250,000	3,187,423
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>5,062,301</b>	<b>7,127,574</b>	<b>6,292,960</b>
<b>G. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	74,694	50,000	50,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	1,314,388	1,250,000	1,000,000
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	780,684	500,000	500,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	975,000	0	0
G.L.890 Unassigned Fund Balance	1,017,720	1,417,959	165,854

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	2,885,061	3,250,000	3,325,715
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,127,574	6,467,959	5,041,569

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

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

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

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>LOCAL TAXES</b>			
1100   Local Property Tax	7,781,999	9,137,492	10,428,600
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	381	355	439
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   <b>TOTAL LOCAL TAXES</b>	<b>7,782,380</b>	<b>9,137,848</b>	<b>10,429,039</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	35,825	35,000	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	7,805	25,000	35,000
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	19,655	0	0
2298   School Food Services, Sales of Goods, Supplies and Svcs	243,105	240,000	240,000
2300   Investment Earnings	154,635	179,000	128,681
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	176,815	150,000	100,000
2600   Fines and Damages	4,680	1,000	1,000
2700   Rentals and Leases	8,451	10,000	10,000
2800   Judgement and Settlements	0	0	1,000
2900   Local Support Nontax, Unassigned	2,723	56,741	20,000
2998   Local School Food Services-non NSLP	0	0	0
2000   <b>TOTAL LOCAL SUPPORT NONTAX</b>	<b>682,386</b>	<b>696,741</b>	<b>575,681</b>

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE				
3100	Apportionment	34,859,616	36,389,690	37,590,481
3121	Special Education--General Apportionment	786,934	850,672	1,148,325
3300	Local Effort Assistance	0	0	0
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	TOTAL STATE, GENERAL PURPOSE	35,646,551	37,240,362	38,738,806
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	0	0	0
4109	Transition To Kindergarten	242,370	961,798	1,013,807
4121	Special Education	6,482,878	6,521,590	6,849,036
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	1,032,016	1,281,379	1,116,764
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	259,110	426,102	245,417
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	809,313	873,878	891,941
4174	Highly Capable	113,483	119,468	122,609
4188	Childcare	0	0	0
4198	School Food Services	158,363	384,822	375,000
4199	Transportation--Operations	1,965,091	2,199,604	2,254,594
4300	Other State Agencies, Unassigned	0	0	0
4321	Special Education--Other State Agencies	0	0	0
4322	Special Education-Infants and Toddlers-State	0	0	0
4326	State Institutions--Special Education--Other State Agcs	0	0	0
4356	State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358	Special and Pilot Programs--Other State Agencies	0	0	0
4365	Transitional Bilingual--Other State Agencies	0	0	0
4388	Childcare--Other State Agencies	0	0	0
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	0
4000	TOTAL STATE, SPECIAL PURPOSE	11,062,624	12,768,641	12,869,168

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	49,397	4,742	44,367
5600   Qualified Bond Interest Credit - Federal	0	0	0
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000   <b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>49,397</b>	<b>4,742</b>	<b>44,367</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	4,500	4,500
6109   Transition To Kindergarten	516,750	0	0
6111   Federal Special Purpose--SLFRF	0	0	0
6112   Federal Special Purpose--ESSER II	0	0	0
6113   Federal Special Purpose--ESSER III	460,123	0	0
6114   Federal Special Purpose ESSER III Learning Loss	0	0	0
6118   Federal Special Purpose--Reserved G	0	0	0
6119   Federal Special Purpose--Cares Act - Other	144,260	0	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123   SP,Ed, Sup, IDEA, Fed	0	0	0
6124   Special Education--Supplemental	907,021	1,275,914	1,100,000
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	37,439	26,017	17,000
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	644,490	665,603	596,443
6152   School Improve, Fed Other Title Grants under ESEA, Fed	77,061	179,186	75,000
6153   Migrant ESEA Migrant, Federal	110,256	84,865	0
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)	11,875	40,000	0
6167   Indian Education JOM	0	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance ESSER I	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	1,140,263	975,000	900,000
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6210   E-Rate	0	25,000	25,000
6211   Federal Special Purpose--SLFRF	0	0	0
6212   Federal Special Purpose--ESSER II	0	0	0
6213   Federal Special Purpose--ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose--Reserved G	0	0	0
6219   Federal Special Purpose--Cares Act - Other	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223   SP,Ed, Sup, IDEA, Fed	0	0	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	0	0	0
6276   Targeted Assistance ESSER I	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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
6311   Federal Special Purpose--SLFRF	0	0	0
6312   Federal Special Purpose--ESSER II	0	0	0
6313   Federal Special Purpose--ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose--Reserved G	0	0	0
6319   Federal Special Purpose--Cares Act - Other	0	0	0
6321   Special Education--Medicaid Reimbursement	146,555	125,000	100,000
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323   SP,Ed, Sup, IDEA, Fed	0	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	9,200	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	66,590	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance ESSER I	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	131,100	100,000	50,000

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,402,983	3,501,085	2,867,943
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100   Program Participation, Unassigned	29,565	0	0
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	0	0	0
7145   Skill Center	0	0	0
7189   Other Community Services	0	0	0
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	0	0	0
7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	29,565	0	0
REVENUES FROM OTHER ENTITIES			
8100   Governmental Entities	255,274	271,513	276,000
8101   Governmental Entities-Enrichment	0	0	0
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	0	1,500,000	1,000,000
8500   Nonfederal, ESD	0	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	255,274	1,771,513	1,276,000
OTHER FINANCING SOURCES			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	2,936	0	0
9400   Insurance Recoveries	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	2,936	0	0



Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	59,914,097	65,120,932	66,801,004

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	28,684,183	33,088,009	33,712,581
02   Alternative Learning Experience	1,889,901	2,419,168	2,657,050
03   Basic Education - Dropout Reengagement	230,420	167,606	297,410
09   Transition to Kindergarten	679,093	1,140,676	1,240,835
00   <b>TOTAL REGULAR INSTRUCTION</b>	<b>31,483,597</b>	<b>36,815,459</b>	<b>37,907,876</b>
<b>FEDERAL SPECIAL PURPOSE FUNDING</b>			
11   Federal Special Purpose - SLFRF	0	0	0
12   Federal Special Purpose - ESSER II	0	0	0
13   Federal Special Purpose - ESSER III	372,873	0	0
14   Federal Special Purpose ESSER III Learning Loss	0	0	0
18   Federal Special Purpose - Reserved G	0	0	0
19   Federal Special Purpose - Cares Act - Other	144,134	0	0
10   <b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>517,008</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	7,993,725	8,818,691	9,639,952
22   Special Education, Infants and Toddlers, State	0	0	0
23   Special Education, ARP, IDEA, Federal	0	0	0
24   Special Education, Supplemental, Federal	901,920	956,071	949,874
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   <b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>8,895,645</b>	<b>9,774,762</b>	<b>10,589,826</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	1,863,665	1,717,686	2,026,068
34   Middle School Career and Technical Education, State	161,776	148,907	154,365
38   Vocational, Federal	37,333	17,000	17,000
39   Vocational, Other Categorical	0	0	0
30   <b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>2,062,773</b>	<b>1,883,593</b>	<b>2,197,433</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46   Skill Center, Federal	0	0	0
47   Skill Center - Facility Upgrades	0	0	0
40   TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	655,906	741,489	575,799
52   Other Title Grants under ESEA-Federal	153,779	50,000	223,740
53   Migrant ESEA Migrant, Federal	112,404	159,658	87,264
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	1,026,889	1,016,011	1,168,674
56   State Institutions, Centers and Homes, Delinquent	407	5,000	5,000
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	214,685	284,253	263,524
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	12,284	40,000	30,000
65   Transitional Bilingual, State	704,302	600,127	752,248
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	0
50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,880,655	2,896,538	3,106,249
OTHER INSTRUCTIONAL PROGRAMS			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	106,055	91,319	88,664
76   Targeted Assistance	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	282,083	1,814,157	1,365,947
70   TOTAL OTHER INSTRUCTIONAL PROGRAMS	388,138	1,905,476	1,454,611
COMMUNITY SERVICES			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Early Learning Programs	0	0	0

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89   Other Community Services	7,148	0	0
80   TOTAL COMMUNITY SERVICES	7,148	0	0
SUPPORT SERVICES			
97   District-wide Support	8,166,393	8,079,117	8,611,217
98   School Food Services	1,540,367	1,536,527	1,595,383
99   Pupil Transportation	2,069,263	2,106,989	2,236,714
90   TOTAL SUPPORT SERVICES	11,776,023	11,722,633	12,443,314
TOTAL PROGRAM EXPENDITURES	58,010,986	64,998,461	67,699,309

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	33,712,581	76,500		19,731,984	3,526,703	7,197,703	1,732,000	1,447,691	0	0
02   ALE	2,657,050	0		1,481,153	287,466	713,431	175,000	0	0	0
03   Basic Education - Dropout Reengagement	297,410	0		0	0	0	0	297,410	0	0
09   Transition to Kindergarten	1,240,835	0		554,919	308,971	361,945	15,000	0	0	0
<b>TOTAL REGULAR INSTRUCTION</b>	<b>37,907,876</b>	<b>76,500</b>		<b>21,768,056</b>	<b>4,123,140</b>	<b>8,273,079</b>	<b>1,922,000</b>	<b>1,745,101</b>	<b>0</b>	<b>0</b>
11   Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12   Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13   Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14   Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18   Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19   Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
<b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
21   Sp Ed, Sup, St	9,639,952	0		4,361,374	1,973,207	2,600,580	68,750	631,041	5,000	0
22   Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23   Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24   Sp Ed, Sup, Fed	949,874	0		293,062	258,502	248,310	0	150,000	0	0

Lynden School District No.504

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>10,589,826</b>	<b>0</b>		<b>4,654,436</b>	<b>2,231,709</b>	<b>2,848,890</b>	<b>68,750</b>	<b>781,041</b>	<b>5,000</b>	<b>0</b>
31   Voc, Basic, St	2,026,068	0		1,162,218	95,296	367,004	100,000	301,550	0	0
34   MidSchCar/Tec	154,365	0		97,220	5,838	31,307	20,000	0	0	0
38   Voc, Fed	17,000	0		0	0	0	17,000	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0
<b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>2,197,433</b>	<b>0</b>		<b>1,259,438</b>	<b>101,134</b>	<b>398,311</b>	<b>137,000</b>	<b>301,550</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51   ESEA Disadvantaged, Federal	575,799	0		178,151	194,380	178,268	0	25,000	0	0
52   Other Title Grants under ESEA-Federal	223,740	0	0	136,249	0	37,491	0	50,000	0	0
53   ESEA Migrant, Federal	87,264	0		0	57,437	29,827	0	0	0	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	1,168,674	0		551,532	273,171	338,971	0	5,000	0	0
56   St In, Ctr/Hm, D	5,000	0		0	0	0	0	5,000	0	0

Lynden School District No.504

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	263,524	0		242,206	0	21,318	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	30,000	0		0	0	0	0	30,000	0	0
65   Tran Biling, St	752,248	0		184,740	313,637	243,871	0	10,000	0	0
67   Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68   Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69   Comp, Othr	0	0		0	0	0	0	0	0	0
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>3,106,249</b>	<b>0</b>	<b>0</b>	<b>1,292,878</b>	<b>838,625</b>	<b>849,746</b>	<b>0</b>	<b>125,000</b>	<b>0</b>	<b>0</b>
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	88,664	0		67,687	0	10,977	10,000	0	0	0
76   Target Asst	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	1,365,947	0		106,662	132,455	126,830	0	1,000,000	0	0
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>1,454,611</b>	<b>0</b>		<b>174,349</b>	<b>132,455</b>	<b>137,807</b>	<b>10,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0

Lynden School District No.504

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88   Early Learning Programs	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
97   Distwide Suppt	8,611,217	0	0	441,693	2,714,384	1,074,335	406,500	3,883,305	21,000	70,000
98   Schl Food Serv	1,595,383	0	0	0	553,705	404,178	613,500	8,500	500	15,000
99   Pupil Transp	2,236,714	0	-76,500	0	1,226,585	667,620	227,500	190,009	1,500	0
<b>TOTAL SUPPORT SERVICES</b>	<b>12,443,314</b>	<b>0</b>	<b>-76,500</b>	<b>441,693</b>	<b>4,494,674</b>	<b>2,146,133</b>	<b>1,247,500</b>	<b>4,081,814</b>	<b>23,000</b>	<b>85,000</b>
<b>OBJECT TOTALS</b>	<b>67,699,309</b>	<b>76,500</b>	<b>-76,500</b>	<b>29,590,850</b>	<b>11,921,737</b>	<b>14,653,966</b>	<b>3,385,250</b>	<b>8,034,506</b>	<b>28,000</b>	<b>85,000</b>



Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity		(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	414,805	0		192,276	129,230	90,799	2,500	0	0	0
22   Lrn Resrc	319,668	0		0	197,592	117,076	5,000	0	0	0
23   Princ Off	3,079,666	0		1,419,597	899,729	757,840	0	2,500	0	0
24   Guid/Coun	1,428,530	0		1,031,126	58,677	328,727	10,000	0	0	0
25   Pupil M/S	502,152	0		0	252,455	249,697	0	0	0	0
26   Health	612,889	0		154,984	224,466	173,439	0	60,000	0	0
27   Teaching	23,605,405	6,500		15,856,775	826,243	5,073,196	652,500	1,190,191	0	0
28   Extracur	1,497,566	70,000		158,018	852,199	217,349	200,000	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	1,026,698	0		717,831	0	113,867	50,000	145,000	0	0
32   Inst Tech	237,000	0			0	0	187,000	50,000	0	0
33   Curriculum	988,202	0		201,377	86,112	75,713	625,000	0	0	0
34   Prof Lrng St	0	0		0		0	0	0	0	0
35   Pupil Safety	0	0		0	0	0	0	0	0	0
Total	33,712,581	76,500		19,731,984	3,526,703	7,197,703	1,732,000	1,447,691	0	0
FTE Program Staff				157.396	36.876					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity		(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	572,268	0		172,052	111,913	113,303	175,000	0	0	0
24   Guid/Coun	67,321	0		44,446	0	22,875	0	0	0	0
25   Pupil M/S	26,775	0		0	9,172	17,603	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	1,928,467	0		1,210,957	166,381	551,129	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	62,219	0		53,698	0	8,521	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
Total	2,657,050	0		1,481,153	287,466	713,431	175,000	0	0	0
FTE Program Staff				12.500	4.420					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	297,410	0		0	0	0	0	297,410	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
Total	297,410	0		0	0	0	0	297,410	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
23	Princ Off	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	1,218,708	0		535,829	308,971	358,908	15,000	0	0	0
28	Extracur	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	22,127	0		19,090	0	3,037	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
35	Pupil Safety	0	0		0	0	0	0	0	0	0
62	Grnd Mnt	0	0		0	0	0	0	0	0	0
63	Oper Bldg	0	0		0	0	0	0	0	0	0
64	Maintnce	0	0		0	0	0	0	0	0	0
65	Utilities	0	0					0	0	0	0
67	Bldg Secu	0	0		0	0	0	0	0	0	0
Total		1,240,835	0		554,919	308,971	361,945	15,000	0	0	0
FTE Program Staff					5.000	4.959					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

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



Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Other

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

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



Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	412,524	0		192,276	117,921	98,327	1,000	1,500	1,500	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	42,561	0		0	21,966	20,595	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	2,500	0		0	0	0	0	2,500	0	0
26   Health	2,725,755	0		1,748,444	66,431	613,880	14,500	282,500	0	0
27   Teaching	6,228,483	0		2,248,611	1,766,889	1,840,442	29,000	341,041	2,500	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	205,379	0		172,043	0	27,336	1,500	3,500	1,000	0
32   Inst Tech	8,000	0			0	0	8,000	0	0	0
33   Curriculum	14,750	0		0	0	0	14,750	0	0	0
34   Prof Lrng St	0	0		0		0	0	0	0	0
35   Pupil Safety	0	0		0	0	0	0	0	0	0
Total	9,639,952	0		4,361,374	1,973,207	2,600,580	68,750	631,041	5,000	0
FTE Program Staff				38.350	29.844					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

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

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	940,903	0		285,330	258,502	247,071	0	150,000	0	0
29   Pmt to SD	0							0		
31   InstProDev	8,971	0		7,732	0	1,239	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
Total	949,874	0		293,062	258,502	248,310	0	150,000	0	0
FTE Program Staff				3.000	3.873					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity		(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	89,331	0		71,370	0	17,961	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	75,321	0		0	52,546	22,775	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	1,787,389	0		1,029,891	39,309	316,639	100,000	301,550	0	0
28   Extracur	3,441	0		0	3,441	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	70,586	0		60,957	0	9,629	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
63   Oper Bldg	0				0	0	0	0	0	0
65   Utilities	0							0		
Total	2,026,068	0		1,162,218	95,296	367,004	100,000	301,550	0	0
FTE Program Staff				8.700	1.304					



Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity		(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	8,368	0		0	5,838	2,530	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	143,624	0		95,175	0	28,449	20,000	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	2,373	0		2,045	0	328	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
63   Oper Bldg	0				0	0	0	0	0	0
65   Utilities	0							0		
Total	154,365	0		97,220	5,838	31,307	20,000	0	0	0
FTE Program Staff				0.800	0.073					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

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

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15   Pblc Rltn		0	0		0	0	0	0	0	0	0
21   Supv Inst		0	0		0	0	0	0	0	0	0
22   Lrn Resrc		0	0		0	0	0	0	0	0	0
24   Guid/Coun		62,491	0		0	26,106	11,385	0	25,000	0	0
25   Pupil M/S		0	0		0	0	0	0	0	0	0
26   Health		0	0		0	0	0	0	0	0	0
27   Teaching		503,964	0		170,084	168,274	165,606	0	0	0	0
29   Pmt to SD		0							0		
31   InstProDev		9,344	0		8,067	0	1,277	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
35   Pupil Safety		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		575,799	0		178,151	194,380	178,268	0	25,000	0	0
FTE Program Staff					1.400	3.390					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15   Pblc Rltn		0	0		0	0	0	0	0	0	0
21   Supv Inst		0	0		0	0	0	0	0	0	0
22   Lrn Resrc		0	0		0	0	0	0	0	0	0
23   Princ Off		0	0	0	0	0	0	0	0	0	0
24   Guid/Coun		0	0		0	0	0	0	0	0	0
25   Pupil M/S		0	0		0	0	0	0	0	0	0
26   Health		0	0		0	0	0	0	0	0	0
27   Teaching		0	0		0	0	0	0	0	0	0
28   Extracur		0	0		0	0	0	0	0	0	0
29   Pmt to SD		0							0		
31   InstProDev		223,740	0		136,249	0	37,491	0	50,000	0	0
32   Inst Tech		0	0			0	0	0	0	0	0
33   Curriculum		0	0		0	0	0	0	0	0	0
35   Pupil Safety		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		223,740	0	0	136,249	0	37,491	0	50,000	0	0
FTE Program Staff					1.000						



Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	35,374	0		0	23,125	12,249	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	51,890	0		0	34,312	17,578	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
35   Pupil Safety	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	87,264	0		0	57,437	29,827	0	0	0	0
FTE Program Staff					0.936					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	35,374	0		0	23,125	12,249	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	1,095,440	0		518,833	250,046	321,561	0	5,000	0	0
29   Pmt to SD	0							0		
31   InstProDev	37,860	0		32,699	0	5,161	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,168,674	0		551,532	273,171	338,971	0	5,000	0	0
FTE Program Staff				4.150	4.971					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	263,524	0		242,206	0	21,318	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
Total	263,524	0		242,206	0	21,318	0	0	0	0
FTE Program Staff				0.000						

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

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



Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	30,000	0		0	0	0	0	30,000	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
35	Pupil Safety	0	0		0	0	0	0	0	0	0
Total		30,000	0		0	0	0	0	30,000	0	0

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	85,987	0		0	59,523	26,464	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	653,160	0		173,424	254,114	215,622	0	10,000	0	0
29   Pmt to SD	0							0		
31   InstProDev	13,101	0		11,316	0	1,785	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
Total	752,248	0		184,740	313,637	243,871	0	10,000	0	0
FTE Program Staff				1.400	5.271					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0



Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	86,956	0		66,216	0	10,740	10,000	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	1,708	0		1,471	0	237	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
Total	88,664	0		67,687	0	10,977	10,000	0	0	0
FTE Program Staff				0.800						

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity		(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	226,580	0		104,607	63,303	58,670	0	0	0	0
25   Pupil M/S	33,489	0		0	14,976	18,513	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	1,103,492	0		0	54,176	49,316	0	1,000,000	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	2,386	0		2,055	0	331	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
35   Pupil Safety	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
66   E-Rate	0	0					0	0		0
68   Insurance	0	0						0		
91   Publ Actv	0	0		0	0	0	0	0	0	0
Total	1,365,947	0		106,662	132,455	126,830	0	1,000,000	0	0
FTE Program Staff				1.000	2.035					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

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

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

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



Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity		(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	259,000	0			0	0	27,000	222,000	10,000	0
12   Supt Off	618,444	0		249,417	154,274	106,753	5,000	99,500	3,500	0
13   Busns Off	923,408	0		0	647,491	194,417	27,500	50,500	3,500	0
14   HR	406,592	0		192,276	105,789	78,027	1,500	27,000	2,000	0
15   Pblc Rltn	37,500	0		0	0	0	2,500	35,000	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
35   Pupil Safety	0	0		0	0	0	0	0	0	0
61   Supv Bldg	218,404	0		0	156,524	57,380	3,000	0	1,500	0
62   Grnd Mnt	264,923	0			144,373	59,550	37,500	8,500	0	15,000
63   Oper Bldg	2,145,873	0			1,318,990	512,883	130,000	178,500	500	5,000
64   Maintnce	606,715	0	0		181,418	64,797	57,500	253,000	0	50,000
65   Utilities	1,197,500	0	0		0	0	0	1,197,500	0	0
67   Bldg Secu	75,000	0			0	0	75,000	0	0	0
68   Insurance	876,317	0					0	876,317		0
69   Dep Fac Mnt	0	0			0	0	0	0		0
72   Info Sys	930,738	0	0	0	0	0	10,000	920,738	0	0
73   Printing	1,000	0	0	0	0	0	0	1,000	0	0
74   Warehouse	6,053	0	0	0	5,525	528	0	0	0	0
75   Mtr Pool	30,000	0	0	0	0	0	30,000	0	0	0
83   Interest	1,000							1,000		
84   Principal	12,750							12,750		
85   Debt Expn	0		0					0		0
Total	8,611,217	0	0	441,693	2,714,384	1,074,335	406,500	3,883,305	21,000	70,000
FTE Program Staff				2.000	30.981					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25   Pupil M/S	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
35   Pupil Safety	0	0		0	0	0	0	0	0	0
41   Supervisn	190,732	0		0	131,094	54,638	5,000	0	0	0
42   Food	568,500	0					568,500	0		
44   Operation	836,151	0			422,611	349,540	40,000	8,500	500	15,000
49   Transfers	0		0							
Total	1,595,383	0	0	0	553,705	404,178	613,500	8,500	500	15,000
FTE Program Staff					8.432					

Lynden School District No.504

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25   Pupil M/S	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
35   Pupil Safety	0	0		0	0	0	0	0	0	0
51   Supervisn	327,693	0		0	233,159	86,534	1,500	5,500	1,000	0
52   Operation	1,560,957	0			843,832	524,625	171,000	21,000	500	0
53   Maintnce	311,055	0			149,594	56,461	55,000	50,000	0	0
56   Insurance	113,509							113,509		
58   Remote Learning Operations	0	0			0	0	0	0		
59   Transfers	-76,500		-76,500							
Total	2,236,714	0	-76,500	0	1,226,585	667,620	227,500	190,009	1,500	0
FTE Program Staff					15.618					

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	191,676	191,676	191,676.00	191,676	191,676	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	600	600	0
ACTIVITY CODE 21 TOTAL		1.000				192,276	192,276	0
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	25,000	0	25,000
01-23-210	ELEMENTARY PRINCIPAL	3.000	173,059	167,113	169,630.67	508,892	508,892	0
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,800	1,800	0
01-23-230	SECONDARY PRINCIPAL	2.000	191,677	180,175	185,926.00	371,852	371,852	0
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,200	1,200	0
01-23-240	SECONDARY VICE PRINCIPAL	3.000	172,898	167,113	169,684.33	509,053	509,053	0
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,800	1,800	0
ACTIVITY CODE 23 TOTAL		8.000				1,419,597	1,394,597	25,000
01-24-420	COUNSELOR	8.500	126,260	88,004	119,760.12	1,017,961	1,017,961	0
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,165	13,165	0
ACTIVITY CODE 24 TOTAL		8.500				1,031,126	1,031,126	0
01-26-470	NURSE	2.000	81,586	67,531	74,558.50	149,117	149,117	0
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,867	5,867	0
ACTIVITY CODE 26 TOTAL		2.000				154,984	154,984	0
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	999,999	624,999	375,000
01-27-310	ELEMENTARY HOMEROOM TEACHER	71.800	126,260	68,440	108,648.82	7,800,985	7,800,985	0
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,500	0	5,500
01-27-320	SECONDARY TEACHER	49.596	126,260	67,531	111,118.05	5,511,011	5,511,011	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,500	0	9,500

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,352	2,352	0
01-27-330	OTHER TEACHER	2.000	126,260	69,306	98,949.00	197,898	197,898	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,000	0	2,000
01-27-340	ELEMENTARY SPECIALIST TEACHER	9.900	126,260	82,769	112,139.60	1,110,182	1,110,182	0
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,127	2,127	0
01-27-400	OTHER SUPPORT PERSONNEL	2.600	126,260	64,010	82,777.31	215,221	215,221	0
ACTIVITY CODE 27 TOTAL		135.896				15,856,775	15,464,775	392,000
01-28-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	22,725	0	22,725
01-28-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,382	0	3,382
01-28-510	EXTRACURRICULAR	1.000	126,260	126,260	126,260.00	126,260	0	126,260
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,200	0	1,200
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,451	0	4,451
ACTIVITY CODE 28 TOTAL		1.000				158,018	0	158,018
01-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,929	1,929	0
01-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	338,040	338,040	0
01-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,016	2,016	0
01-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	253,262	253,262	0
01-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,990	7,990	0
01-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	50,986	50,986	0
01-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,749	7,749	0

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-31-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	42,557	42,557	0
01-31-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,313	3,313	0
01-31-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,989	9,989	0
ACTIVITY CODE 31 TOTAL		0.000				717,831	717,831	0
01-33-120	DEPUTY/ASSISTANT SUPERINTENDENT	1.000	200,777	200,777	200,777.00	200,777	200,777	0
01-33-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	600	600	0
ACTIVITY CODE 33 TOTAL		1.000				201,377	201,377	0
PROGRAM TOTAL		157.396				19,731,984	19,156,966	575,018

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

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

3/ Use three decimal places.

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

PROGRAM 02 - Alternative Learning Experience

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	171,451	171,451	171,452.00	85,726	85,726	0
02-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	300	300	0
02-23-230	SECONDARY PRINCIPAL	0.500	171,451	171,451	171,452.00	85,726	85,726	0
02-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	300	300	0
ACTIVITY CODE 23 TOTAL		1.000				172,052	172,052	0
02-24-420	COUNSELOR	0.500	88,891	88,891	88,892.00	44,446	44,446	0
ACTIVITY CODE 24 TOTAL		0.500				44,446	44,446	0
02-27-310	ELEMENTARY HOMEROOM TEACHER	5.155	126,260	64,872	112,680.12	580,866	580,866	0
02-27-320	SECONDARY TEACHER	4.845	126,260	77,281	103,989.89	503,831	503,831	0
02-27-330	OTHER TEACHER	1.000	126,260	126,260	126,260.00	126,260	126,260	0
ACTIVITY CODE 27 TOTAL		11.000				1,210,957	1,210,957	0
02-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	39,145	39,145	0
02-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,565	13,565	0
02-31-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	988	988	0
ACTIVITY CODE 31 TOTAL		0.000				53,698	53,698	0
PROGRAM TOTAL		12.500				1,481,153	1,481,153	0

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

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

3/ Use three decimal places.

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

PROGRAM 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.



## PROGRAM 09 - Transition to Kindergarten

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

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

3/ Use three decimal places.

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

PROGRAM 21 - Special Education, Supplemental, State

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
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	191,676	191,676	191,676.00	191,676	191,676	0
21-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	600	600	0
ACTIVITY CODE 21 TOTAL		1.000				192,276	192,276	0
21-26-430	OCCUPATIONAL THERAPIST	3.900	126,260	92,479	104,351.28	406,970	406,970	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	7.500	126,260	90,676	105,424.27	790,682	790,682	0
21-26-460	PSYCHOLOGIST	5.000	126,260	90,719	105,527.40	527,637	527,637	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	23,155	23,155	0
ACTIVITY CODE 26 TOTAL		16.400				1,748,444	1,748,444	0
21-27-310	ELEMENTARY HOMEROOM TEACHER	1.000	126,260	126,260	126,260.00	126,260	126,260	0
21-27-330	OTHER TEACHER	19.950	126,260	67,531	106,383.51	2,122,351	2,122,351	0
ACTIVITY CODE 27 TOTAL		20.950				2,248,611	2,248,611	0
21-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	110,571	110,571	0
21-31-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,635	12,635	0
21-31-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	22,745	22,745	0
21-31-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	26,092	26,092	0
ACTIVITY CODE 31 TOTAL		0.000				172,043	172,043	0
PROGRAM TOTAL		38.350				4,361,374	4,361,374	0

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

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

3/ Use three decimal places.

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

PROGRAM 24 - Special Education, Supplemental, Federal

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
24-27-330	OTHER TEACHER	3.000	126,260	74,541	95,110.00	285,330	285,330	0
ACTIVITY CODE 27 TOTAL		3.000				285,330	285,330	0
24-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,732	7,732	0
ACTIVITY CODE 31 TOTAL		0.000				7,732	7,732	0
PROGRAM TOTAL		3.000				293,062	293,062	0

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

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

3/ Use three decimal places.

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

PROGRAM 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	126,260	126,260	126,260.00	63,130	63,130	0
31-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	600	600	0
31-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,640	7,640	0
ACTIVITY CODE 21 TOTAL		0.500				71,370	71,370	0
31-27-320	SECONDARY TEACHER	8.200	126,260	70,200	113,315.49	929,187	929,187	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	100,704	100,704	0
ACTIVITY CODE 27 TOTAL		8.200				1,029,891	1,029,891	0
31-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	60,957	60,957	0
ACTIVITY CODE 31 TOTAL		0.000				60,957	60,957	0
PROGRAM TOTAL		8.700				1,162,218	1,162,218	0

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

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

3/ Use three decimal places.

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

PROGRAM 34 - Middle School Career and Technical Education, State

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
34-27-320	SECONDARY TEACHER	0.800	115,021	115,021	115,021.25	92,017	92,017	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,158	3,158	0
ACTIVITY CODE 27 TOTAL		0.800				95,175	95,175	0
34-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,045	2,045	0
ACTIVITY CODE 31 TOTAL		0.000				2,045	2,045	0
PROGRAM TOTAL		0.800				97,220	97,220	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

PROGRAM 38 - Vocational, Federal

[illegible]

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

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

3/ Use three decimal places.

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

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-27-340	ELEMENTARY SPECIALIST TEACHER	1.400	126,260	109,560	121,488.57	170,084	170,084	0
ACTIVITY CODE 27 TOTAL		1.400				170,084	170,084	0
51-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,497	2,497	0
51-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,570	5,570	0
ACTIVITY CODE 31 TOTAL		0.000				8,067	8,067	0
PROGRAM TOTAL		1.400				178,151	178,151	0

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

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

3/ Use three decimal places.

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

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-31-340	ELEMENTARY SPECIALIST TEACHER	1.000	126,260	126,260	126,260.00	126,260	126,260	0
52-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,989	9,989	0
ACTIVITY CODE 31 TOTAL		1.000				136,249	136,249	0
PROGRAM TOTAL		1.000				136,249	136,249	0

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

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

3/ Use three decimal places.



## Lynden School District No.504

## SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

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.

PROGRAM 55 - Learning Assistance Program (LAP), State

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

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

3/ Use three decimal places.

Lynden School District No.504

## SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

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

3/ Use three decimal places.

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

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	44,458	44,458	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	75,888	75,888	0
58-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	121,860	121,860	0
ACTIVITY CODE 27 TOTAL		0.000				242,206	242,206	0
PROGRAM TOTAL		0.000				242,206	242,206	0

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

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

3/ Use three decimal places.

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

PROGRAM 64 - Limited English Proficiency, Federal

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

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

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

3/ Use three decimal places.

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

PROGRAM 65 - Transitional Bilingual, State

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
65-27-320	SECONDARY TEACHER	1.200	126,260	126,260	126,260.00	151,512	151,512	0
65-27-340	ELEMENTARY SPECIALIST TEACHER	0.200	109,560	109,560	109,560.00	21,912	21,912	0
ACTIVITY CODE 27 TOTAL		1.400				173,424	173,424	0
65-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,829	10,829	0
65-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	487	487	0
ACTIVITY CODE 31 TOTAL		0.000				11,316	11,316	0
PROGRAM TOTAL		1.400				184,740	184,740	0

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

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

3/ Use three decimal places.

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

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	82,769	82,769	82,770.00	41,385	41,385	0
74-27-320	SECONDARY TEACHER	0.300	82,769	82,769	82,770.00	24,831	24,831	0
ACTIVITY CODE 27 TOTAL		0.800				66,216	66,216	0
74-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,471	1,471	0
ACTIVITY CODE 31 TOTAL		0.000				1,471	1,471	0
PROGRAM TOTAL		0.800				67,687	67,687	0

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

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

3/ Use three decimal places.

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

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-24-440	SOCIAL WORKER	1.000	92,479	92,479	92,479.00	92,479	92,479	0
79-24-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,128	12,128	0
ACTIVITY CODE 24 TOTAL		1.000				104,607	104,607	0
79-31-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,055	2,055	0
ACTIVITY CODE 31 TOTAL		0.000				2,055	2,055	0
PROGRAM TOTAL		1.000				106,662	106,662	0

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

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

3/ Use three decimal places.



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

PROGRAM 97 - District-wide Support

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
97-12-110	SUPERINTENDENT	1.000	226,071	226,071	226,071.00	226,071	226,071	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,346	23,346	0
ACTIVITY CODE 12 TOTAL		1.000				249,417	249,417	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	1.000	191,676	191,676	191,676.00	191,676	191,676	0
97-14-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	600	600	0
ACTIVITY CODE 14 TOTAL		1.000				192,276	192,276	0
PROGRAM TOTAL		2.000				441,693	441,693	0

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

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

3/ Use three decimal places.

Lynden School District No.504

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

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

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

3/ Use three decimal places.

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

PROGRAM 99 - Pupil Transportation

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

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

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-940	OFFICE/CLERICAL	1.500	3,120.00	53.40	35.43	41.42	129,230	129,230	0
ACTIVITY CODE 21 TOTAL		1.500					129,230	129,230	0
01-22-910	AIDES	3.280	6,825.00	28.88	25.68	27.16	185,340	185,340	0
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	12,252	12,252	0
ACTIVITY CODE 22 TOTAL		3.280					197,592	197,592	0
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	119,866	0	119,866
01-23-940	OFFICE/CLERICAL	12.404	25,798.00	35.43	0.78	28.34	731,236	731,236	0
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	48,627	48,627	0
ACTIVITY CODE 23 TOTAL		12.404					899,729	779,863	119,866
01-24-910	AIDES	0.705	1,465.60	37.66	37.66	37.66	55,189	55,189	0
01-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,488	3,488	0
ACTIVITY CODE 24 TOTAL		0.705					58,677	58,677	0
01-25-910	AIDES	4.005	8,335.61	29.35	21.00	24.83	206,967	206,967	0
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	9,814	9,814	0
01-25-970	SERVICE WORKERS	0.643	1,337.00	25.61	25.61	25.61	34,241	34,241	0
01-25-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,433	1,433	0
ACTIVITY CODE 25 TOTAL		4.648					252,455	252,455	0
01-26-960	PROFESSIONAL	3.004	6,247.00	38.34	27.29	35.93	224,466	224,466	0
ACTIVITY CODE 26 TOTAL		3.004					224,466	224,466	0
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	265,418	0	265,418
01-27-910	AIDES	8.231	17,124.18	39.26	23.85	27.56	471,996	412,007	59,989
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	25,251	19,682	5,569
01-27-940	OFFICE/CLERICAL	0.500	1,040.00	53.40	53.40	53.40	55,536	55,536	0

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,042	8,042	0
ACTIVITY CODE 27 TOTAL		8.731					826,243	495,267	330,976
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	128,428	0	128,428
01-28-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	649	0	649
01-28-940	OFFICE/CLERICAL	0.954	1,984.00	32.44	28.84	30.37	60,257	0	60,257
01-28-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,200	0	4,200
01-28-960	PROFESSIONAL	0.650	1,352.00	167.39	167.39	167.39	226,311	0	226,311
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	432,354	0	432,354
ACTIVITY CODE 28 TOTAL		1.604					852,199	0	852,199
01-33-940	OFFICE/CLERICAL	1.000	2,080.00	41.40	41.40	41.40	86,112	86,112	0
ACTIVITY CODE 33 TOTAL		1.000					86,112	86,112	0
PROGRAM TOTAL		36.876					3,526,703	2,223,662	1,303,041

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

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

3/ Use three decimal places.

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

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-940	OFFICE/CLERICAL	1.703	3,541.50	32.44	27.02	29.64	104,973	104,973	0
02-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,940	6,940	0
ACTIVITY CODE 23 TOTAL		1.703					111,913	111,913	0
02-25-910	AIDES	0.184	382.00	24.01	24.01	24.01	9,172	9,172	0
ACTIVITY CODE 25 TOTAL		0.184					9,172	9,172	0
02-27-910	AIDES	2.533	5,267.78	28.35	23.54	25.00	131,709	131,709	0
02-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	5,400	5,400	0
02-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	29,272	29,272	0
ACTIVITY CODE 27 TOTAL		2.533					166,381	166,381	0
PROGRAM TOTAL		4.420					287,466	287,466	0

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

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

3/ Use three decimal places.

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

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 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	

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

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

3/ Use three decimal places.

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

PROGRAM 09 - Transition to Kindergarten

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
09-27-910	AIDES	4.959	10,314.00	33.15	26.96	28.81	297,112	297,112	0
09-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	11,859	11,859	0
ACTIVITY CODE 27 TOTAL		4.959					308,971	308,971	0
PROGRAM TOTAL		4.959					308,971	308,971	0

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

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

3/ Use three decimal places.



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

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	1.612	3,352.00	34.41	30.88	32.58	109,214	109,214	0
21-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,707	8,707	0
ACTIVITY CODE 21 TOTAL		1.612					117,921	117,921	0
21-23-940	OFFICE/CLERICAL	0.365	760.00	27.73	27.73	27.73	21,075	21,075	0
21-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	891	891	0
ACTIVITY CODE 23 TOTAL		0.365					21,966	21,966	0
21-26-910	AIDES	0.775	1,612.04	41.24	34.59	39.00	62,873	62,873	0
21-26-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,558	3,558	0
ACTIVITY CODE 26 TOTAL		0.775					66,431	66,431	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	119,866	119,866	0
21-27-910	AIDES	27.092	56,352.17	34.59	22.94	28.10	1,583,484	1,583,484	0
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	63,539	63,539	0
ACTIVITY CODE 27 TOTAL		27.092					1,766,889	1,766,889	0
PROGRAM TOTAL		29.844					1,973,207	1,973,207	0

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

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

3/ Use three decimal places.

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

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-910	AIDES	3.873	8,054.47	34.64	28.35	30.53	245,873	245,873	0
24-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	12,629	12,629	0
ACTIVITY CODE 27 TOTAL		3.873					258,502	258,502	0
PROGRAM TOTAL		3.873					258,502	258,502	0

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

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

3/ Use three decimal places.

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

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-24-910	AIDES	0.661	1,375.20	35.95	35.95	35.95	49,438	49,438	0
31-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,108	3,108	0
ACTIVITY CODE 24 TOTAL		0.661					52,546	52,546	0
31-27-910	AIDES	0.643	1,337.00	28.22	28.22	28.22	37,730	37,730	0
31-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,579	1,579	0
ACTIVITY CODE 27 TOTAL		0.643					39,309	39,309	0
31-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,441	3,441	0
ACTIVITY CODE 28 TOTAL		0.000					3,441	3,441	0
PROGRAM TOTAL		1.304					95,296	95,296	0

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

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

3/ Use three decimal places.

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

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-24-910	AIDES	0.073	152.80	35.95	35.95	35.95	5,493	5,493	0
34-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	345	345	0
ACTIVITY CODE 24 TOTAL		0.073					5,838	5,838	0
PROGRAM TOTAL		0.073					5,838	5,838	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.

PROGRAM 38 - Vocational, Federal

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

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

3/ Use three decimal places.

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

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-24-910	AIDES	0.360	748.40	37.66	28.17	32.81	24,558	24,558	0
51-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,548	1,548	0
ACTIVITY CODE 24 TOTAL		0.360					26,106	26,106	0
51-27-910	AIDES	3.030	6,303.00	29.50	22.94	25.41	160,141	160,141	0
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	8,133	8,133	0
ACTIVITY CODE 27 TOTAL		3.030					168,274	168,274	0
PROGRAM TOTAL		3.390					194,380	194,380	0

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

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

3/ Use three decimal places.

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

PROGRAM 52 - Other Title Grants under ESEA-Federal

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

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

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

3/ Use three decimal places.

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

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-940	OFFICE/CLERICAL	0.385	800.00	27.73	27.73	27.73	22,184	22,184	0
53-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	941	941	0
ACTIVITY CODE 21 TOTAL		0.385					23,125	23,125	0
53-24-910	AIDES	0.551	1,146.00	28.17	28.17	28.17	32,283	32,283	0
53-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,029	2,029	0
ACTIVITY CODE 24 TOTAL		0.551					34,312	34,312	0
PROGRAM TOTAL		0.936					57,437	57,437	0

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

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

3/ Use three decimal places.



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

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-940	OFFICE/CLERICAL	0.385	800.00	27.73	27.73	27.73	22,184	22,184	0
55-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	941	941	0
ACTIVITY CODE 21 TOTAL		0.385					23,125	23,125	0
55-27-910	AIDES	4.586	9,542.82	29.50	21.10	25.13	239,813	239,813	0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	10,233	10,233	0
ACTIVITY CODE 27 TOTAL		4.586					250,046	250,046	0
PROGRAM TOTAL		4.971					273,171	273,171	0

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

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

3/ Use three decimal places.

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

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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

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

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

3/ Use three decimal places.

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

PROGRAM 58 - Special and Pilot Programs, State

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

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

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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

PROGRAM 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 EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.776	1,616.00	34.61	34.61	34.61	55,930	55,930	0
65-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,593	3,593	0
ACTIVITY CODE 21 TOTAL		0.776					59,523	59,523	0
65-27-910	AIDES	4.495	9,351.36	28.17	25.17	26.03	243,411	243,411	0
65-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	10,703	10,703	0
ACTIVITY CODE 27 TOTAL		4.495					254,114	254,114	0
PROGRAM TOTAL		5.271					313,637	313,637	0

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

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

3/ Use three decimal places.

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

PROGRAM 74 - Highly Capable

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

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

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

3/ Use three decimal places.

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

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-24-910	AIDES	0.773	1,608.00	37.79	37.79	37.79	60,766	60,766	0
79-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,537	2,537	0
ACTIVITY CODE 24 TOTAL		0.773					63,303	63,303	0
79-25-910	AIDES	0.253	525.25	26.88	26.88	26.88	14,119	14,119	0
79-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	857	857	0
ACTIVITY CODE 25 TOTAL		0.253					14,976	14,976	0
79-27-910	AIDES	1.009	2,101.00	27.01	22.94	24.50	51,467	51,467	0
79-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,709	2,709	0
ACTIVITY CODE 27 TOTAL		1.009					54,176	54,176	0
PROGRAM TOTAL		2.035					132,455	132,455	0

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

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

3/ Use three decimal places.

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

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	2.000	4,160.00	42.65	31.52	37.09	154,274	154,274	0
ACTIVITY CODE 12 TOTAL		2.000					154,274	154,274	0
97-13-940	OFFICE/CLERICAL	3.000	6,240.00	49.46	41.19	43.95	274,227	274,227	0
97-13-960	PROFESSIONAL	0.750	1,560.00	47.04	47.04	47.04	73,382	73,382	0
97-13-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	93.31	50.86	72.09	299,882	299,882	0
ACTIVITY CODE 13 TOTAL		5.750					647,491	647,491	0
97-14-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	50.86	50.86	50.86	105,789	105,789	0
ACTIVITY CODE 14 TOTAL		1.000					105,789	105,789	0
97-61-940	OFFICE/CLERICAL	0.750	1,560.00	28.55	28.55	28.55	44,538	44,538	0
97-61-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	600	0
97-61-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	53.55	53.55	53.55	111,386	111,386	0
ACTIVITY CODE 61 TOTAL		1.750					156,524	156,524	0
97-62-970	SERVICE WORKERS	2.000	4,160.00	38.40	31.01	34.71	144,373	144,373	0
ACTIVITY CODE 62 TOTAL		2.000					144,373	144,373	0
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	222,609	0	222,609
97-63-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	11,172	11,172	0
97-63-970	SERVICE WORKERS	16.367	34,044.00	39.57	23.00	31.86	1,084,529	1,084,529	0
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	680	680	0
ACTIVITY CODE 63 TOTAL		16.367					1,318,990	1,096,381	222,609
97-64-920	CRAFTS/TRADES	1.000	2,080.00	42.46	42.46	42.46	88,317	88,317	0
97-64-970	SERVICE WORKERS	1.000	2,080.00	44.01	44.01	44.01	91,541	91,541	0
97-64-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	960	0	960



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

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-64-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	600	0
ACTIVITY CODE 64 TOTAL		2.000					181,418	180,458	960
97-74-970	SERVICE WORKERS	0.114	236.25	21.24	21.24	21.24	5,019	5,019	0
97-74-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	506	506	0
ACTIVITY CODE 74 TOTAL		0.114					5,525	5,525	0
PROGRAM TOTAL		30.981					2,714,384	2,490,815	223,569

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

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

3/ Use three decimal places.

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

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-940	OFFICE/CLERICAL	0.320	665.00	27.73	27.73	27.73	18,440	18,440	0
98-41-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,268	1,268	0
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	53.55	53.55	53.55	111,386	111,386	0
ACTIVITY CODE 41 TOTAL		1.320					131,094	131,094	0
98-44-960	PROFESSIONAL	0.230	477.50	25.23	25.23	25.23	12,047	12,047	0
98-44-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,691	9,691	0
98-44-970	SERVICE WORKERS	6.882	14,312.25	273.81	22.46	26.62	381,023	381,023	0
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	19,850	19,850	0
ACTIVITY CODE 44 TOTAL		7.112					422,611	422,611	0
PROGRAM TOTAL		8.432					553,705	553,705	0

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

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

3/ Use three decimal places.

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

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-940	OFFICE/CLERICAL	1.616	3,360.00	34.40	33.07	33.74	113,350	113,350	0
99-51-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,423	8,423	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	53.55	53.55	53.55	111,386	111,386	0
ACTIVITY CODE 51 TOTAL		2.616					233,159	233,159	0
99-52-950	OPERATORS	11.499	23,922.73	40.05	32.89	35.27	843,832	843,832	0
ACTIVITY CODE 52 TOTAL		11.499					843,832	843,832	0
99-53-920	CRAFTS/TRADES	1.503	3,126.00	49.50	44.01	47.66	148,994	148,994	0
99-53-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600	600	0
ACTIVITY CODE 53 TOTAL		1.503					149,594	149,594	0
PROGRAM TOTAL		15.618					1,226,585	1,226,585	0

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

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

3/ Use three decimal places.

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	235,391	XXXXX	76,500	XXXXX	76,500	XXXXX
(1) Credit Transfers	-235,391	XXXXX	-76,500	XXXXX	-76,500	XXXXX
(2) Certificated Salaries	25,845,104	44.79	27,940,082	42.99	29,590,850	43.71
(3) Classified Salaries	9,423,930	16.33	10,580,202	16.28	11,921,737	17.61
(4) Employee Benefits and Payroll Taxes	12,499,348	21.66	14,044,370	21.61	14,653,966	21.65
(5) Supplies and Materials	2,747,837	4.76	3,973,346	6.11	3,385,250	5.00
(7) Purchased Services	6,701,379	11.61	8,297,461	12.77	8,034,506	11.87
(8) Travel	149,366	0.26	78,000	0.12	28,000	0.04
(9) Capital Outlay	334,264	0.58	85,000	0.13	85,000	0.13
TOTAL EXPENDITURES	57,701,227	100.00	64,998,461	100.00	67,699,309	100.00

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	32,855,971	56.94	38,558,419	59.32	39,878,925	58.91
28   Extracur	1,104,231	1.91	1,158,705	1.78	1,501,007	2.22
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>33,960,202</b>	<b>58.86</b>	<b>39,717,124</b>	<b>61.10</b>	<b>41,379,932</b>	<b>61.12</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	307,236	0.53	302,333	0.47	319,668	0.47
24   Guid/Coun	1,554,296	2.69	1,887,925	2.90	1,920,501	2.84
25   Pupil M/S	489,674	0.85	493,970	0.76	564,916	0.83
26   Health	3,293,491	5.71	3,108,645	4.78	3,338,644	4.93
31   InstProDev	1,072,455	1.86	1,140,586	1.75	1,716,492	2.54
32   Inst Tech	348,688	0.60	183,000	0.28	245,000	0.36
33   Curriculum	759,253	1.32	1,001,475	1.54	1,002,952	1.48
34   Prof Lrng St	386,472	0.67	0	0.00	0	0.00
35   Pupil Safety	0	0.00	939,982	1.45	0	0.00
<b>TOTAL TEACHING SUPPORT</b>	<b>7,825,093</b>	<b>13.56</b>	<b>9,057,916</b>	<b>13.94</b>	<b>9,108,173</b>	<b>13.45</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	581,451	1.01	568,500	0.87	568,500	0.84
44   Operation	817,270	1.42	825,111	1.27	836,151	1.24
49   Transfers	0	0.00	0	0.00	0	0.00
52   Operation	1,635,659	2.83	1,473,141	2.27	1,560,957	2.31
53   Maintnce	269,374	0.47	298,892	0.46	311,055	0.46
56   Insurance	86,443	0.15	100,187	0.15	113,509	0.17
58   Remote Learning Operations	0	0.00	0	0.00	0	0.00
59   Transfers	-205,849	-0.36	-76,500	-0.12	-76,500	-0.11
62   Grnd Mnt	239,183	0.41	251,492	0.39	264,923	0.39
63   Oper Bldg	1,577,958	2.73	2,054,249	3.16	2,145,873	3.17
64   Maintnce	759,925	1.32	598,292	0.92	606,715	0.90
65   Utilities	1,075,938	1.86	1,167,500	1.80	1,197,500	1.77
66   E-Rate	759,253	1.32	0	0.00	0	0.00
67   Bldg Secu	138,144	0.24	100,000	0.15	75,000	0.11
68   Insurance	671,419	1.16	776,911	1.20	876,317	1.29

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72   Info Sys	889,037	1.54	908,418	1.40	930,738	1.37
73   Printing	144	0.00	1,000	0.00	1,000	0.00
74   Warehouse	10,674	0.02	19,817	0.03	6,053	0.01
75   Mtr Pool	3,324	0.01	30,000	0.05	30,000	0.04
83   Interest	46,703	0.08	1,000	0.00	1,000	0.00
84   Principal	263,056	0.46	12,750	0.02	12,750	0.02
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	0	0.00	0	0.00	0	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>8,859,854</b>	<b>15.35</b>	<b>9,110,760</b>	<b>14.02</b>	<b>9,461,541</b>	<b>13.98</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	3,020,967	5.24	3,504,944	5.39	3,694,495	5.46
<b>TOTAL UNIT ADMINISTRATION</b>	<b>3,020,967</b>	<b>5.24</b>	<b>3,504,944</b>	<b>5.39</b>	<b>3,694,495</b>	<b>5.46</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	300,177	0.52	189,000	0.29	259,000	0.38
12   Supt Off	559,617	0.97	597,953	0.92	618,444	0.91
13   Busns Off	815,674	1.41	758,912	1.17	923,408	1.36
14   HR	283,654	0.49	381,194	0.59	406,592	0.60
15   Pblc Rltn	30,075	0.05	37,500	0.06	37,500	0.06
21   Supv Inst	1,035,083	1.79	995,844	1.53	1,073,395	1.59
41   Supervisn	142,647	0.25	142,916	0.22	190,732	0.28
51   Supervisn	283,635	0.49	311,269	0.48	327,693	0.48
61   Supv Bldg	198,079	0.34	193,129	0.30	218,404	0.32
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>3,648,640</b>	<b>6.32</b>	<b>3,607,717</b>	<b>5.55</b>	<b>4,055,168</b>	<b>5.99</b>
<b>TOTAL EXPENDITURES</b>	<b>57,701,227</b>	<b>100.00</b>	<b>64,998,461</b>	<b>100.00</b>	<b>67,699,309</b>	<b>100.00</b>

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 2025	10,264,853	439	10,264,414	44.00	4,516,342
Spring 2026	10,750,000	439	10,749,561	55.00	5,912,259
1100 TOTAL LOCAL TAXES:					10,428,600

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 2025	231,628	1.897	439	0.00	XXXXX
Spring 2026	231,628	1.897	439	100.00	439
1500 TIMBER EXCISE TAXES:					439

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, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (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 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

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

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

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



Lynden School District No.504

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	192.596	81.09	60.951	39.84
28   Extracurricular	1.000	0.42	1.604	1.05
<b>TOTAL TEACHING ACTIVITIES</b>	<b>193.596</b>	<b>81.52</b>	<b>62.555</b>	<b>40.89</b>
<b>TEACHING SUPPORT</b>				
22   Learning Resources	0.000	0.00	3.280	2.14
24   Guidance and Counseling	10.000	4.21	3.123	2.04
25   Pupil Management and Safety	0.000	0.00	5.085	3.32
26   Health/Related Services	18.400	7.75	3.779	2.47
31   InstProDev	1.000	0.42	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	0.000	0.00
33   Curriculum	1.000	0.42	1.000	0.65
34   Professional Learning - State	0.000	0.00	XXXXX	XXXXX
<b>35   Pupil Safety</b>	<b>0.000</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>
<b>TOTAL TEACHING SUPPORT</b>	<b>30.400</b>	<b>12.80</b>	<b>16.267</b>	<b>10.63</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	7.112	4.65
52   Operations	XXXXX	XXXXX	11.499	7.52
53   Maintenance	XXXXX	XXXXX	1.503	0.98
58   Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62   Grounds--Maintenance	0.000	0.00	2.000	1.31
63   Operation of Buildings	0.000	0.00	16.367	10.70
64   Maintenance	0.000	0.00	2.000	1.31
65   Utilities	XXXXX	XXXXX	0.000	0.00
67   Building Security	0.000	0.00	0.000	0.00
72   Information Systems	0.000	0.00	0.000	0.00
73   Printing	0.000	0.00	0.000	0.00
74   Warehousing and Distribution	0.000	0.00	0.114	0.07
75   Motor Pool	0.000	0.00	0.000	0.00
91   Public Activities	0.000	0.00	0.000	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.000</b>	<b>0.00</b>	<b>40.595</b>	<b>26.54</b>

Lynden School District No.504

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	9.000	3.79	14.472	9.46
<b>TOTAL UNIT ADMINISTRATION</b>	<b>9.000</b>	<b>3.79</b>	<b>14.472</b>	<b>9.46</b>
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.42	2.000	1.31
13   Business Office	0.000	0.00	5.750	3.76
14   Human Resources	1.000	0.42	1.000	0.65
15   Public Relations	0.000	0.00	0.000	0.00
21   Supervision - Instruction	2.500	1.05	4.658	3.04
41   Supervision - Nutrition Services	0.000	0.00	1.320	0.86
51   Supervision - Transportation	0.000	0.00	2.616	1.71
61   Supervision - Building	0.000	0.00	1.750	1.14
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>4.500</b>	<b>1.89</b>	<b>19.094</b>	<b>12.48</b>
<b>TOTAL FTE STAFF</b>	<b>237.496</b>	<b>100.00</b>	<b>152.983</b>	<b>100.00</b>

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES</b>			
100   General Student Body	292,824	229,400	407,029
200   Athletics	5,073	50,000	0
300   Classes	18,807	51,072	0
400   Clubs	221,370	446,508	196,255
600   Private Moneys	3,727	9,800	60,269
<b>A. TOTAL REVENUES</b>	<b>541,802</b>	<b>786,780</b>	<b>663,553</b>
<b>EXPENDITURES</b>			
100   General Student Body	104,829	5,000	454,445
200   Athletics	101,664	148,200	118,812
300   Classes	12,895	46,045	0
400   Clubs	216,306	391,776	30,527
600   Private Moneys	5,712	19,800	59,769
<b>B. TOTAL EXPENDITURES</b>	<b>441,407</b>	<b>610,821</b>	<b>663,553</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>100,395</b>	<b>175,959</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	397,633	551,442	550,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	11,809	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>409,442</b>	<b>551,442</b>	<b>550,000</b>
<b>E. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	490,357	727,401	550,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	19,480	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 ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	509,837	727,401	550,000

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	3,126,012	3,186,757	3,244,127
2000   Local Nontax Support	35,627	37,000	37,000
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	491,529	286,454	278,086
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>3,653,168</b>	<b>3,510,211</b>	<b>3,559,213</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	2,130,888	2,554,333	2,466,193
Interest on Bonds	1,443,162	1,463,740	1,257,442
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,800	25,500	500
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	25,000
<b>B. TOTAL EXPENDITURES</b>	<b>3,575,850</b>	<b>4,043,573</b>	<b>3,749,135</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>77,318</b>	<b>-533,361</b>	<b>-189,921</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,127,683	2,185,423	2,023,958
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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,127,683</b>	<b>2,185,423</b>	<b>2,023,958</b>
<b>G. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,205,001	1,652,061	1,834,036
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,205,001	1,652,061	1,834,036

Lynden School District No.504

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	3,125,704	3,186,613	3,243,982
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	308	143	145
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   TOTAL LOCAL TAXES	3,126,012	3,186,757	3,244,127
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	35,627	37,000	37,000
2450   Other Interest Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2000   TOTAL LOCAL NONTAX SUPPORT	35,627	37,000	37,000
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   TOTAL STATE, GENERAL PURPOSE	0	0	0
<b>FEDERAL, GENERAL PURPOSE</b>			
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
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000   TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	25,000
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0

Lynden School District No.504

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901   Transfers (local resources)	491,529	286,454	253,086
9000   TOTAL OTHER FINANCING SOURCES	491,529	286,454	278,086
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,653,168	3,510,211	3,559,213



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 2025	3,299,264	145	3,299,119	44.00	1,451,612
Spring 2026	3,259,000	145	3,258,855	55.00	1,792,370
1100 TOTAL LOCAL TAXES:					3,243,982

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 2025	238,945	0.609	146	0.00	XXXXX
Spring 2026	238,945	0.609	146	100.00	146
1500 TIMBER EXCISE TAXES:					145

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 1,2025
08-10-2016	22,060,000	16,680,000
04-22-2025	13,650,000	13,650,000
TOTAL VOTED BONDS	35,710,000	30,330,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2025
01-26-2015	600,000	81,193
03-19-2020	1,500,000	750,000
TOTAL NONVOTED BONDS	2,100,000	831,193
TOTAL ALL BONDS	37,810,000	31,161,193 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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	805,479	351,983	0
2000   Local Nontax Support	16,778	22,500	5,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	0	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	1,100,000	500,000
9000   Other Financing Sources	0	1,175,000	250,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>822,257</b>	<b>2,649,483</b>	<b>755,000</b>
<b>EXPENDITURES</b>			
10   Sites	0	0	0
20   Buildings	164,817	1,927,288	175,000
30   Equipment	0	249,071	700,000
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>314,085</b>	<b>2,176,359</b>	<b>875,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>343,931</b>	<b>150,000</b>	<b>150,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>164,241</b>	<b>323,124</b>	<b>-270,000</b>
<b>BEGINNING FUND BALANCE</b>			
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	-4,857	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863 Restricted from State Proceeds	226,049	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	303,474	626,598
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>139,233</b>	<b>303,474</b>	<b>626,598</b>
<b>G. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	226,049	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	77,425	626,598	356,598
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>303,474</b>	<b>626,598</b>	<b>356,598</b>

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

Lynden School District No.504

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

- 2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.
- 3/ Line H must be equal to or greater than all restricted fund balances.

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>LOCAL TAXES</b>			
1100   Local Property Tax	805,400	351,983	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	80	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   <b>TOTAL LOCAL TAXES</b>	<b>805,479</b>	<b>351,983</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	16,778	22,500	5,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Judgement and Settlements	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2000   <b>TOTAL LOCAL NONTAX SUPPORT</b>	<b>16,778</b>	<b>22,500</b>	<b>5,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   <b>TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
4000   <b>TOTAL STATE, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000   TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111   Federal Special Purpose-SLFRF	0	0	0
6112   Federal Special Purpose-ESSER II	0	0	0
6113   Federal Special Purpose-ESSER III	0	0	0
6114   Federal Special Purpose ESSER III Learning Loss	0	0	0
6118   Federal Special Purpose-Reserved G	0	0	0
6119   Federal Special Purpose-Cares Act - Other	0	0	0
6140   Impact Aid-Construction	0	0	0
6176   Targeted Assistance ESSER I	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6210   E-Rate	0	0	0
6211   Federal Special Purpose-SLFRF	0	0	0
6212   Federal Special Purpose-ESSER II	0	0	0
6213   Federal Special Purpose-ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose-Reserved G	0	0	0
6219   Federal Special Purpose-Cares Act - Other	0	0	0
6240   Impact Aid-Construction	0	0	0
6276   Targeted Assistance ESSER I	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6311   Federal Special Purpose-SLFRF	0	0	0
6312   Federal Special Purpose-ESSER II	0	0	0
6313   Federal Special Purpose-ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose-Reserved G	0	0	0
6319   Federal Special Purpose-Cares Act - Other	0	0	0
6340   Impact Aid-Construction	0	0	0

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376   Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100   Program Participation, Unassigned	0	0	0
7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100   Governmental Entities	0	1,100,000	500,000
8101   Governmental Entities-Enrichment	0	0	0
8500   Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	1,100,000	500,000
OTHER FINANCING SOURCES			
9100   Sale of Bonds	0	500,000	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Insurance Recoveries	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	675,000	250,000
9000 TOTAL OTHER FINANCING SOURCES	0	1,175,000	250,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	822,257	2,649,483	755,000



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 2025	0	0	0	44.00	0
Spring 2026	0	0	0	55.00	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 2025	0	0.000	0	0.00	XXXXX
Spring 2026	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 2025-2026

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
25/26 Useful Life	175,000	0	175,000	0	0	0	0	0	0
25/26 1:1 Devices	200,000	0	0	0	200,000	0	0	0	0
25/26 Budget Capacity	500,000	0	0	500,000	0	0	0	0	0
TOTAL EXPENDITURES	875,000	0	175,000	500,000	200,000	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, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (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 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	28,953	4,000	4,000
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Judgement and Settlements	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	374,922	425,000	375,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	25,000
8101   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	3,000	0	0
9400   Insurance Recoveries	0	0	0

Lynden School District No.504

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500   Long-Term Financing	0	0	0
9901   Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	406,875	429,000	404,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	406,875	429,000	404,000
EXPENDITURES			
33 Transportation Equipment Purchases	214,918	1,268,780	1,050,000
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	214,918	1,268,780	1,050,000
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)	191,957	-839,780	-646,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	911,923	1,056,420	905,788
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	911,923	1,056,420	905,788
I. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,103,881	216,640	259,788

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,103,881	216,640	259,788

- 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 2025	0	0	0	44.00	0
Spring 2026	0	0	0	55.00	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 2025	0	0.000	0	0.00	XXXXX
Spring 2026	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, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (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 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

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

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

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

Lynden School District No. 504  
Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	8,097,361.00	9,639,952.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	1,100,000.00	949,874.00
Informational	1.716	On report GF4, Revenue Account 6153 + 6253 + 6353; on report GF8, expenditures for Program 53.	0.00	87,264.00
Informational	1.718	On report GF4, Revenue Account 4156 + 4356; on report GF8, expenditures for Program 56.	0.00	5,000.00
Informational	1.723	On report GF4, Revenue Account 6164 + 6264 + 6364; on report GF8, expenditures for Program 64.	0.00	30,000.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

Lynden School District No. 504  
Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	37,590,480.56	37,590,481.00	-0.44
	3121	1,148,324.50	1,148,325.00	-0.50
	3600	0.00	0.00	0.00
	4121	6,849,036.29	6,849,036.00	0.29
	4155	1,116,764.44	1,116,764.00	0.44
	4165	891,940.59	891,941.00	-0.41
	4174	122,608.87	122,609.00	-0.13
	4198	0.00	375,000.00	-375,000.00
	4199	2,254,594.00	2,254,594.00	0.00
	4499	375,000.00	375,000.00	0.00
	5400	0.00	0.00	0.00
	Total	50,348,749.25	50,723,750.00	-375,000.75

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	375,000.00	0.00

  

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	6,292,960.00	5,840,681.50

## Lynden School District No. 504

## Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$5,000.	905,788.00	529,827.66
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	626,598.00	483,196.69
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	550,000.00	518,211.18

## Superintendent of Public Instruction

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Summary Report

CCDDD 37504

Lynden SD 25/26 Budget

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	37,590,480.56
3121	Z288	Special Education, Gen Apportionment	1,148,324.50
4121	N7	Special Education	6,849,036.29
4155	071a	Learning Assistance Program	1,116,764.44
4165	Z477	Transitional Bilingual	891,940.59
4174	Z095	Highly Capable	122,608.87
4199	I4	Transportation - Operations	2,254,594.00
4499	J1	Transportation Reimbursement	375,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	158,536.98
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,108,193.57
n/a	V13	Estimated Next Year LEA	0
n/a	TKM49S	Transition to Kindergarten State Funding	1,013,807.45

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	158.78	10.66	169.44
District Generated			
Total	158.78	10.66	169.44
CIS Salary Allocation			
School Generated	14,255,762.93	956,734.90	15,212,497.83
District Generated			
Total	14,255,762.93	956,734.90	15,212,497.83
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	8.60	0.81	9.41
District Generated	2.81		2.81
Total	11.41	0.81	12.22
CAS Salary Allocation			
School Generated	1,145,883.66	107,684.81	1,253,568.47
District Generated	374,897.74		374,897.74
Total	1,520,781.40	107,684.81	1,628,466.21
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	33.41	3.32	36.73
District Generated	15.84		15.84
Total	49.26	3.32	52.57
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	2,151,994.75	213,640.80	2,365,635.55
District Generated	1,020,477.82		1,020,477.82
Total	3,172,472.57	213,640.80	3,386,113.37

**Student Enrollment****Student Enrollment**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
B1	Enroll SpEd 3-PK	55.00
TKB2	Enroll SpEd TK	16.00
B2	Enroll SpEd K-22	463.00
Z271	Enroll K	185.00
A6A1	Enroll 1	193.00
A6A2	Enroll 2	231.00
A6A3	Enroll 3	257.00
A39	Enroll K-3	866.00
A7a	Enroll 4	236.00
A8a5	Enroll 5	230.00
A8a6	Enroll 6	241.00
A40	Enroll 5-6	471.00
A11a7	Enroll 7	240.00
A11a8	Enroll 8	261.00
A12	Enroll 7-8	501.00
A13a9	Enroll 9	246.00
A13a10	Enroll 10	253.00
A13a11	Enroll 11	189.00
A13a12	Enroll 12	173.00
A41	Enroll 9-12	861.00
Z298	Enroll K-8	2,074.00
Z472	Enroll Total Entered	2,935.00
A42	Enroll Total	2,935.00
A14	Enroll ALE K-6	224.00
A14B	Enroll ALE 7-8	79.00
A18	Enroll ALE 9-12	95.00
A16	Enroll Run Start	100.00
A15	Enroll Run Start CTE	25.00
A60	Enroll Program 1418 Reg	31.00
A61	Enroll Program 1418 CTE	5.00
A17	Enroll Total w/ Run Start and Dropout and ALE	3,494.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	320.83
A49	Enroll R&N 7	0.00

**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	120.00
A64	Enroll TBIP 9-12	45.17
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	43.00

**Other Enrollment****Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	15.00
E55	Enroll 9-12 CTE exp	175.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

**Other Staff Factors****Other Staff Factors**

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.120
A33r	Regionalization	1.120
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

**Estimated Revenues****Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	3,505.00
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	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00



**Estimated Revenues****Grants, Allocations and Awards**

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

**Levies and Levy Transfers**

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

**Transportation Allocation and Depreciation**

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	2,254,594.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	375,000.00

**Estimate of Deductible Revenues**

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

**Transition To Kindergarten**

Item Code	Item Name	Amount
TKZ271	Enroll TTK	76.00

Lynden School District  
Whatcom County

F-203 Worksheet Report  
Lynden SD 25/26 Budget

Northwest Educational Service District 189  
CCDDD 37504

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
A33rb A33r A33re	A. District-Wide Regionalization	
	1. District-Wide Regionalization Base	1.120
	2. District-Wide Regionalization	1.120
	3. District-Wide Regionalization Experience	0.000
Z344  Z345  Z346	B. School Generated – Certificated Instructional Staff (CIS)	
	1. School CIS Salary Maint Total	\$ 13,908,100.43
	[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	158.779 * 78,209.00 * 1.120	
	2. School CIS Salary Increase	\$ 347,662.50
	((( [School Generated CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total])	
Z347  Z348  Z349	((158.779 * 80,164.00) * (1.120 + 0.000)) - 13,908,100.43	
	3. Subtotal School Generated CIS Salary	\$ 14,255,762.93
	[School CIS Salary Maint Total] + [School CIS Salary Inc Total]	
	13,908,100.43 + 347,662.50	
Z347  Z348  Z349	C. School Generated – Certificated Administrative Staff (CAS)	
	1. School CAS Salary Maintenance Total	\$ 1,117,938.10
	[School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
	8.598 * 116,092.00 * 1.120	
	2. School CAS Salary Increase Total	\$ 27,945.56
	[School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]	
Z347  Z348  Z349	8.598 * 118,994.00 * 1.120 - 1,117,938.10	
	3. Subtotal School Generated CAS Salary	\$ 1,145,883.66
	[School CAS Salary Maint Total] + [School CAS Salary Inc Total]	
	1,117,938.10 + 27,945.56	

Lynden School District  
Whatcom CountyF-203 Worksheet Report  
Lynden SD 25/26 BudgetNorthwest Educational Service District 189  
CCDDD 37504

Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  33.412 * 56,105.00 * 1.120	\$ 2,099,529.89
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total]  33.412 * 57,507.00 * 1.120 - 2,099,529.89	\$ 52,464.86
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total]  2,099,529.89 + 52,464.86	\$ 2,151,994.75
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate]  139.479 * 4.000 * 151.86	\$ 84,725.12
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate]  0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

**II. Computation for Guaranteed District-Generated Entitlement**

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base]  4.977 * 56,105.00 * 1.120	\$ 312,742.74
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total]  4.977 * 57,507.00 * 1.120 - 312,742.74	\$ 7,815.08
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total]  312,742.74 + 7,815.08	\$ 320,557.82

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base]  0.911 * 56,105.00 * 1.120	\$ 57,245.05
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total]  0.911 * 57,507.00 * 1.120 - 57,245.05	\$ 1,430.49
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]  57,245.05 + 1,430.49	\$ 58,675.54
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base]  1.724 * 56,105.00 * 1.120	\$ 108,332.02
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total]  1.724 * 57,507.00 * 1.120 - 108,332.02	\$ 2,707.10
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total]  108,332.02 + 2,707.10	\$ 111,039.12
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  8.232 * 56,105.00 * 1.120	\$ 517,279.12
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total]  8.232 * 57,507.00 * 1.120 - 517,279.12	\$ 12,926.22
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total]  517,279.12 + 12,926.22	\$ 530,205.34

Lynden School District  
Whatcom CountyF-203 Worksheet Report  
Lynden SD 25/26 BudgetNorthwest Educational Service District 189  
CCDDD 37504

Z366	E. Central Admin – Certificated Administrative Staff (CAS)	
	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  2.813 * 116,092.00 * 1.120	\$ 365,754.81
	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]  2.813 * 118,994.00 * 1.120 - 365,754.81	\$ 9,142.93
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]  365,754.81 + 9,142.93	\$ 374,897.74

**III. Summary and Benefits**

Item Code		Amount
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  158.779 * 78,209.00 * 1.120	\$ 13,908,100.43
	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]  ((158.779 * 80,164.00) * (1.120 + 0.000)) - 13,908,100.43	\$ 347,662.50
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]  365,754.81 + 1,117,938.10	\$ 1,483,692.91
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]  9,142.93 + 27,945.56	\$ 37,088.49
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]  2,099,529.89 + 312,742.74 + 57,245.05 + 108,332.02 + 517,279.12	\$ 3,095,128.82
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]  52,464.86 + 7,815.08 + 1,430.49 + 2,707.10 + 12,926.22	\$ 77,343.75
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]  13,908,100.43 + 347,662.50 + 1,483,692.91 + 37,088.49 + 3,095,128.82 + 77,343.75	\$ 18,949,016.90

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

	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] (158.779 + 11.411) * 14,136.00	\$ 2,405,805.84
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] ((158.779 + 11.411) * (15,684.00 * 1.02)) - 2,405,805.84	\$ 316,839.32
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 49.256 * 14,136.00	\$ 696,282.82
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (49.256 * 15,684.00 * 1.430) - 696,282.82	\$ 408,436.66
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (13,908,100.43 + 1,483,692.91) * 0.16020	\$ 2,465,765.29
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (347,662.50 + 37,088.49) * 0.15390	\$ 59,213.18
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 3,095,128.82 * 0.18070	\$ 559,289.78
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 77,343.75 * 0.14720	\$ 11,385.00
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 2,405,805.84 + 316,839.32 + 696,282.82 + 408,436.66 + 2,465,765.29 + 59,213.18 + 559,289.78 + 11,385.00	\$ 6,923,017.89

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Worksheet Report

CCDDD 37504

Lynden SD 25/26 Budget

Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((158.779 * 80,164.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 237,596.05
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc]  237,596.05 * 0.15390	\$ 36,566.03
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits]  237,596.05 + 36,566.03	\$ 274,162.08
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate]  100.00 * 10,291.15	\$ 1,029,115.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate]  25.00 * 11,156.93	\$ 278,923.25
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE]  1,029,115.00 + 278,923.25	\$ 1,308,038.25
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate]  31.00 * 10,291.15	\$ 319,025.65
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate]  5.00 * 11,156.93	\$ 55,784.65
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE]  319,025.65 + 55,784.65	\$ 374,810.30
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate]  (224.00 + 79.00 + 95.00) * 10,291.15	\$ 4,095,877.70

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

M8T	G. Materials, Supplies, and Operating Costs (MSOC)	
	1. Regular Instruction: Total Allocated MSOC	4,431,198.60
	[Regular Students] * [MSOC -Reg Inst per Student]	
	2,745.00 * 1,614.28	
M16T	2. Grades 9-12 Additional: Total Allocated MSOC	\$ 184,977.24
	[LabSci Students] * [MSOC 9-12 Additional per Student]	
	861.00 * 214.84	
M91	3. Small School District and Remote & Necessary MSOC enhancement	\$ 0.00
	[(SS RN CIS FTE) + [SS RN CAS FTE]] * [MSOC -SSRN]	
	(0.000 + 0.000) * 14,141.10	
Z390	4. Total GenEd MSOC	\$ 4,616,175.84
	[Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN]	
	4,431,198.60 + 184,977.24 + 0.00	
Z123	H. Career & Technical Education and Skills Centers	
	1. CTE 7-8 Total	\$ 166,881.03
	[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]	
	75,597.86 + 8,396.22 + 16,939.26 + 36,866.54 + 27,151.65 + 475.63 + 1,453.87	
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total	\$ 1,946,099.95
	[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]	
	881,137.04 + 99,288.59 + 196,701.54 + 429,711.86 + 316,769.25 + 5,545.93 +	
	16,945.74	
Z109	3. Skills Center Total	\$ 0.00
	[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills	
	insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] +	
	[Total Program 45 PD]	
	0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	
144A	4. Total Middle School CTE, High School CTE, and Skill Center	\$ 2,112,980.98
	[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]	
	166,881.03 + 1,946,099.95 + 0.00	



## Superintendent of Public Instruction

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Worksheet Report

CCDDD 37504

Lynden SD 25/26 Budget

**IV. Guaranteed Entitlement**

Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement $[\text{Substitutes}] + [\text{SS RN Substitutes}] + [\text{TOTAL Salaries}] + [\text{TOTAL Benefits}] + [\text{Total Run Start}] + [\text{Total Reengage}] + [\text{Total ALE}] + [\text{Total GenEd MSOC}] + [\text{Skills Center Total}] + [\text{CTE 7-8 Total}] + [\text{CTE 9-12 Total}] + [\text{Total 3100 PD}]$ $84,725.12 + 0.00 + 18,949,016.90 + 6,923,017.89 + 1,308,038.25 + 374,810.30 + 4,095,877.70 + 4,616,175.84 + 0.00 + 166,881.03 + 1,946,099.95 + 274,162.08$	\$ 38,738,805.06
Z457	2. Guar Entlmt per Student $[\text{Total Guaranteed Entitlement}] / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $38,738,805.06 / 3,494.00$	\$ 11,087.24
Z246	3. BEA Rate for Special Education $[\text{TOTAL Salary BEA}] + [\text{TOTAL Benefits BEA}] + [\text{Substitutes BEA}] + [\text{MSOC BEA Per Student}] + [\text{Total SpEd BEA PD}]$ $6,789.00 + 2,482.51 + 31.56 + 1,699.73 + 97.83$	\$ 11,100.63
	4. Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible Revenue $[1400 \text{ Local In-Lieu-of Taxes}] + [5400 \text{ Federal In-Lieu-of Taxes}]$ $0.00 + 0.00$	\$ 0.00
A34	b. BEA Reduce/Delay	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 $[\text{SpEd Gen Apport Instruct}] * [\text{State \% for 3121 Calculations}]$ $4,593,298.00 * 0.25000$	\$ 1,148,324.50
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment $[\text{Enroll Fire Dist}] * [\text{Fire Dist Rate}]$ $0.00 * 1.10$	\$ 0.00
M70	g. Total Amount to be Paid Sept. 2025 - Aug 2026 in Account 3100 $[\text{Total Guaranteed Entitlement}] - [\text{Local Deductible Revenue Sources}] - [\text{BEA Reduce/Delay}] - [\text{Gen Apport 3121}] - [\text{5500 Federal Forests}] + [\text{Fire Dist Payment}]$ $38,738,805.06 - 0.00 - 0.00 - 1,148,324.50 - 0.00 + 0.00$	\$ 37,590,480.56

Lynden School District  
Whatcom CountyF-203 Worksheet Report  
Lynden SD 25/26 BudgetNorthwest Educational Service District 189  
CCDDD 37504**1191 SC – Skill Center**

Item Code	Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total
Z096	1. Skill CIS Salary Maint $[\text{Skills Center CIS FTE}] * [\text{CIS Biennial Base Sal}] * [\text{Regionalization Base}]$ $0.000 * 78,209.00 * 1.120$
Z097	2. Skill CIS Salary Inc $(([\text{Skills Center CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])) - [\text{Skills CIS Salary Maint}]$ $((0.000 * 80,164.00) * (1.120 + 0.000)) - 0.00$
Z098	3. Skill CIS Salary Total $[\text{Skills CIS Salary Maint}] + [\text{Skills CIS Salary Inc}]$ $0.00 + 0.00$
	B. Skill Center – Certificated Administrative Staff (CAS)
Z099	1. Skill CAS Salary Maint $[\text{Skills Center CAS FTE}] * [\text{CAS - Salary Maint}] * [\text{Regionalization Base}]$ $0.000 * 116,092.00 * 1.120$
Z100	2. Skill CAS Salary Inc $[\text{Skills Center CAS FTE}] * [\text{CAS - Salary Inc}] * [\text{Regionalization}] - [\text{Skills CAS Salary Maint}]$ $0.000 * 118,994.00 * 1.120 - 0.00$
Z101	3. Skill CAS Salary Total $[\text{Skills CAS Salary Maint}] + [\text{Skills CAS Salary Inc}]$ $0.00 + 0.00$
	C. Skill Center - Classified Staff (CLS)
111A	1. Skill CLS Salary Maint Total $[\text{Skills Center CLS FTE}] * [\text{CLS - Salary Maint}] * [\text{Regionalization Base}]$ $0.000 * 56,105.00 * 1.120$
110A	2. CAS Salary Increase $[\text{Skills Center CLS FTE}] * [\text{CLS - Salary Inc}] * [\text{Regionalization}] - [\text{Skills CLS Salary Maint}]$ $0.000 * 57,507.00 * 1.120 - 0.00$
112A	3. Subtotal CTE CAS Salary $[\text{Skills CLS Salary Maint}] + [\text{Skills CLS Salary Inc}]$ $0.00 + 0.00$

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance]  0.000 * 14,136.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance]  (0.000 * 15,684.00 * 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) * 0.16020	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (0.00 + 0.00) * 0.15390	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance]  0.000 * 14,136.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance]  (0.000 * 15,684.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint]  0.00 * 0.18070	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc]  0.00 * 0.14720	\$ 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

Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries ((( [Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((0.000 * 80,164.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc]  0.00 * 0.15390	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits]  0.00 + 0.00	\$ 0.00
M40T	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student]  0.00 * 1,810.11	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate]  0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Lynden School District  
Whatcom CountyF-203 Worksheet Report  
Lynden SD 25/26 BudgetNorthwest Educational Service District 189  
CCDDD 37504**1191 MSCTE****Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint $[CTE\ 7-8\ CIS\ FTE] * [CIS\ Biennial\ Base\ Sal] * [Regionalization\ Base]$ $0.842 * 78,209.00 * 1.120$	\$ 73,754.22
Z111	2. CTE 7-8 CIS Salary Inc $(([CTE\ 7-8\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) - [CTE\ 7-8\ CIS\ Salary\ Maint]$ $((0.842 * 80,164.00) * (1.120 + 0.000)) - 73,754.22$	\$ 1,843.64
Z112	3. CTE 7-8 CIS Salary Total $[CTE\ 7-8\ CIS\ Salary\ Maint] + [CTE\ 7-8\ CIS\ Salary\ Inc]$ $73,754.22 + 1,843.64$	\$ 75,597.86
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Maint] * [Regionalization\ Base]$ $0.063 * 116,092.00 * 1.120$	\$ 8,191.45
Z114	2. CTE 7-8 CAS Salary Inc $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CAS\ Salary\ Maint]$ $0.063 * 118,994.00 * 1.120 - 8,191.45$	\$ 204.77
Z115	3. CTE 7-8 CAS Salary Total $[CTE\ 7-8\ CAS\ Salary\ Maint] + [CTE\ 7-8\ CAS\ Salary\ Inc]$ $8,191.45 + 204.77$	\$ 8,396.22
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Maint] * [Regionalization\ Base]$ $0.263 * 56,105.00 * 1.120$	\$ 16,526.29
020A	2. CLS Salary Increase $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CLS\ Salary\ Maint]$ $0.263 * 57,507.00 * 1.120 - 16,526.29$	\$ 412.97
022A	3. Subtotal CTE CLS Salary $[CTE\ 7-8\ CLS\ Salary\ Maint] + [CTE\ 7-8\ CLS\ Salary\ Inc]$ $16,526.29 + 412.97$	\$ 16,939.26

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance]  0.905 * 14,136.00	\$ 12,793.08
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]  (0.905 * 15,684.00 * 1.02) - 12,793.08	\$ 1,684.82
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (73,754.22 + 8,191.45) * 0.16020	\$ 13,127.70
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (1,843.64 + 204.77) * 0.15390	\$ 315.25
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance]  0.263 * 14,136.00	\$ 3,717.77
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance]  (0.263 * 15,684.00 * 1.430) - 3,717.77	\$ 2,180.83
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint]  16,526.29 * 0.18070	\$ 2,986.30
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc]  412.97 * 0.14720	\$ 60.79
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]  12,793.08 + 1,684.82 + 13,127.70 + 315.25 + 3,717.77 + 2,180.83 + 2,986.30 + 60.79	\$ 36,866.54

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries ((( [CTE 7-8 CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((0.842 * 80,164.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 1,259.96
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]  1,259.96 * 0.15390	\$ 193.91
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]  1,259.96 + 193.91	\$ 1,453.87
Z164T	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student]  15.00 * 1,810.11	\$ 27,151.65
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]  0.783 * 4.000 * 151.86	\$ 475.63
Z123	G. Grades 7-8 Exploratory Career & Technical Education – Total 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]  75,597.86 + 8,396.22 + 16,939.26 + 36,866.54 + 27,151.65 + 475.63 + 1,453.87	\$ 166,881.03

Lynden School District  
Whatcom CountyF-203 Worksheet Report  
Lynden SD 25/26 BudgetNorthwest Educational Service District 189  
CCDDD 37504**1191 CTE****Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

<b>Item Code</b>		<b>Amount</b>
	<b>A. Grades 9 - 12 Career &amp; Technical Education (Exploratory and Preparatory)</b>	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  9.814 * 78,209.00 * 1.120	\$ 859,648.30
Z125	2. CTE 9-12 CIS Salary Inc ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 9-12 CIS Salary Maint]  ((9.814 * 80,164.00) * (1.120 + 0.000)) - 859,648.30	\$ 21,488.74
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc]  859,648.30 + 21,488.74	\$ 881,137.04
	<b>B. Grades 9 - 12 Career &amp; Technical Education (Exploratory and Preparatory)</b>	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  0.745 * 116,092.00 * 1.120	\$ 96,867.16
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint]  0.745 * 118,994.00 * 1.120 - 96,867.16	\$ 2,421.43
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc]  96,867.16 + 2,421.43	\$ 99,288.59
	<b>C. CTE 9-12 - Classified Staff (CLS)</b>	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  3.054 * 56,105.00 * 1.120	\$ 191,906.03
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint]  3.054 * 57,507.00 * 1.120 - 191,906.03	\$ 4,795.51
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc]  191,906.03 + 4,795.51	\$ 196,701.54



Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance]  10.559 * 14,136.00	\$ 149,262.02
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance]  (10.559 * 15,684.00 * 1.02) - 149,262.02	\$ 19,657.48
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (859,648.30 + 96,867.16) * 0.16020	\$ 153,233.78
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (21,488.74 + 2,421.43) * 0.15390	\$ 3,679.78
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance]  3.054 * 14,136.00	\$ 43,171.34
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance]  (3.054 * 15,684.00 * 1.430) - 43,171.34	\$ 25,324.14
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint]  191,906.03 * 0.18070	\$ 34,677.42
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc]  4,795.51 * 0.14720	\$ 705.90
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]  149,262.02 + 19,657.48 + 153,233.78 + 3,679.78 + 43,171.34 + 25,324.14 + 34,677.42 + 705.90	\$ 429,711.86

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Worksheet Report

CCDDD 37504

Lynden SD 25/26 Budget

Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries ((( [CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((9.814 * 80,164.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 14,685.62
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]  14,685.62 * 0.15390	\$ 2,260.12
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]  14,685.62 + 2,260.12	\$ 16,945.74
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep]  316,769.25 + 0.00	\$ 316,769.25
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate])  (9.130 + 0.000) * (4.000 * 151.86)	\$ 5,545.93
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]  881,137.04 + 99,288.59 + 196,701.54 + 429,711.86 + 316,769.25 + 5,545.93 + 16,945.74	\$ 1,946,099.95

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	55.00
TKB2	B. TK Resident Special Education Enrollment	16.00
B2	C. Age K-22 Resident Special Education Enrollment	463.00
Z272	E. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 76.00 + 3,494.00 + 0.00	3,570.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (16.00 + 463.00) / 3,570.00	0.1342
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0  IF 0.1342 > 1.00000 THEN 0.1342 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,789.00 + 2,482.51 + 31.56 + 1,699.73 + 97.83	\$ 11,100.63
Z277	H. Age 3-PreK 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 55.00 * 0.00 * 1.20 ELSE (55.00 * 11,100.63 * 1.20)	\$ 732,641.58
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.33
TKZ280	2. TK Allocation  IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE ([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate] * [Enroll SpEd TK]  IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.33) * 16.00 ELSE ((11,100.63 * 1.1600) - 21.33) * 16.00	\$ 205,686.41

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22]  IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.33) * 463.00 ELSE ((11,100.63 * 1.1600) - 21.33) * 463.00	\$ 5,952,050.57
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN ((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0  IF 0.1342 > 1.00000 THEN (((0 + 5,952,050.57) * -1) / 0.1342) * 0.0000 ELSE 0	\$ 0.00

2025-2026 School Year

State of Washington

Run October 02, 2025 12:55 PM

Superintendent of Public Instruction

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Worksheet Report

CCDDD 37504

Lynden SD 25/26 Budget

B4	J. State Safety Net	\$ 0.00
B5	K. Home Hospital Allocation	\$ 0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc]  732,641.58 + 205,686.41 + 5,952,050.57 + 0.00 + 0.00 + 0.00	\$ 6,890,378.56
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor]  6,890,378.56 * 0.0060	\$ 41,342.27
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount]  6,890,378.56 - 41,342.27	\$ 6,849,036.29

**Account 3121 Special Education, General Apportionment**

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK]  463.00 + 16.00	479.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22]  IF 0.00 > 0 THEN 0.00 * 479.00 ELSE 11,100.63 * 479.00	\$ 5,317,201.77
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1576

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow])  5,317,201.77 / (1 + 0.1576)	\$ 4,593,298.00
B8S	S. Percent used in Special Education Instruction	0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations]  4,593,298.00 * 0.25000	\$ 1,148,324.50
Z291	Total program 21 [Total 4121] + [Gen Apport 3121]  6,849,036.29 + 1,148,324.50	\$ 7,997,360.79

Lynden School District  
Whatcom CountyF-203 Worksheet Report  
Lynden SD 25/26 BudgetNorthwest Educational Service District 189  
CCDDD 37504**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 76.00 * 0.074582	5.668
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (185.00 + 193.00 + 231.00 + 257.00) * 0.074582	64.588
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 236.00 * 0.04941	11.663
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 471.00 * 0.04941	23.276
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 501.00 * 0.04954	24.824
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] (861.00 + 224.00 + 79.00 + 95.00 + 31.00 + 5.00 + 100.00 + 25.00) * 0.05088	72.252
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [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] + [Enroll TTK]) (5.668 + 64.588 + 11.663 + 23.276 + 24.824 + 72.252) / (3,494.00 + 76.00)	0.056659
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 76.00 * 0.004385	0.333
Z555	CAS BEA FTE K-3	3.797

	$([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(185.00 + 193.00 + 231.00 + 257.00) * 0.004385$	
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $236.00 * 0.00404$	0.955
Z555Z6	CAS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CAS\ BEA\ Ratio\ 5-6]$ $471.00 * 0.00404$	1.906

2025-2026 School Year

State of Washington

Run October 02, 2025 12:55 PM

Superintendent of Public Instruction

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Worksheet Report

CCDDD 37504

Lynden SD 25/26 Budget

Z555Z8	CAS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CAS\ BEA\ Ratio\ 7-8]$ $501.00 * 0.00404$	2.026
Z555Z12	CAS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CAS\ BEA\ Ratio\ 9-12]$ $(861.00 + 224.00 + 79.00 + 95.00 + 31.00 + 5.00 + 100.00 + 25.00) * 0.00406$	5.767
593X	CAS Special Ed BEA Rate (K-12) $([CAS\ BEA\ FTE\ TTK] + [CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12]) / ([Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE] + [Enroll\ TTK])$ $(0.333 + 3.797 + 0.955 + 1.906 + 2.026 + 5.767) / (3,494.00 + 76.00)$	0.004141
TKZ556	CLS BEA FTE TTK $[Enroll\ TTK] * [SpEd\ CLS\ BEA\ Ratio\ TTK]$ $76.00 * 0.018734$	1.424
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K-3]$ $(185.00 + 193.00 + 231.00 + 257.00) * 0.018734$	16.224
Z556Z4	CLS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4]$ $236.00 * 0.01774$	4.187
Z556Z6	CLS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6]$ $471.00 * 0.01774$	8.356

Z556Z8	CLS BEA FTE 7-8  $[\text{Enroll 7-8}] * [\text{SpEd CLS BEA Ratio 7-8}]$  $501.00 * 0.01750$	8.769
Z556Z12	CLS BEA FTE 9-12  $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CLS BEA Ratio 9-12}]$  $(861.00 + 224.00 + 79.00 + 95.00 + 31.00 + 5.00 + 100.00 + 25.00) * 0.01745$	24.785
594X	CLS Special Ed BEA Rate (K-12)  $([\text{CLS BEA FTE TTK}] + [\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$  $(1.424 + 16.224 + 4.187 + 8.356 + 8.769 + 24.785) / (3,494.00 + 76.00)$	0.017856



Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget**Salary Allocation**

<b>Item Code</b>		<b>Amount</b>
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base]  0.056659 * 78,209.00 * 1.120	\$ 4,962.99
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total]  ((0.056659 * 80,164.00) * (1.120 + 0.000)) - 4,962.99	\$ 124.06
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total]  4,962.99 + 124.06	\$ 5,087.05
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base]  0.004141 * 116,092.00 * 1.120	\$ 538.43
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total]  0.004141 * 118,994.00 * 1.120 - 538.43	\$ 13.45
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total]  538.43 + 13.45	\$ 551.88
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base]  0.017856 * 56,105.00 * 1.120	\$ 1,122.03
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total]  0.017856 * 57,507.00 * 1.120 - 1,122.03	\$ 28.04
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total]  1,122.03 + 28.04	\$ 1,150.07
Z234	TOTAL Salary BEA	\$ 6,789.00

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

5,087.05 + 551.88 + 1,150.07

2025-2026 School Year

State of Washington

Run October 02, 2025 12:55 PM

Superintendent of Public Instruction

Lynden School District

Northwest Educational Service District 189

Whatcom County

F-203 Worksheet Report

CCDDD 37504

Lynden SD 25/26 Budget

## Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.056659 + 0.004141) * 14,136.00$	\$ 859.47
Z236	2. CIS/CAS BEA Insurance Inc Total $(([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor])) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.056659 + 0.004141) * (15,684.00 * 1.02)) - 859.47$	\$ 113.19
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017856 * 14,136.00$	\$ 252.41
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017856 * 15,684.00 * 1.430) - 252.41$	\$ 148.07
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,962.99 + 538.43) * 0.16020$	\$ 881.33
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(124.06 + 13.45) * 0.15390$	\$ 21.16
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $1,122.03 * 0.18070$	\$ 202.75
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $28.04 * 0.14720$	\$ 4.13
Z243	9. TOTAL Benefits BEA	\$ 2,482.51

[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]	
---	--

859.47 + 113.19 + 252.41 + 148.07 + 881.33 + 21.16 + 202.75 + 4.13	
--	--

Lynden School District  
Whatcom County

F-203 Worksheet Report  
Lynden SD 25/26 Budget

Northwest Educational Service District 189  
CCDDD 37504

Substitutes BEA

Item Code	Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.056659 * 0.9170) * (4.000 * 151.86)
	\$ 31.56

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student
	\$ 1,699.73
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] (((0.056659 * 80,164.00) * (1.120 + 0.000)) / 180.00) * 3.00
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 84.78 * 0.15390
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 84.78 + 13.05
	\$ 84.78
	\$ 13.05
	\$ 97.83

3. BEA Rate for Special Education

Item Code	Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,789.00 + 2,482.51 + 31.56 + 1,699.73 + 97.83
	\$ 11,100.63

Lynden School District  
Whatcom CountyF-203 Worksheet Report  
Lynden SD 25/26 BudgetNorthwest Educational Service District 189  
CCDDD 37504**IV. Learning Assistance Program (LAP) – Acct 4155****LAP Regular Calculations**

<b>Item Code</b>		<b>Amount</b>
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %]  3,505.00 * 0.4089	1,433.19
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year]  1,433.19 * 2.39750 * 36.00 / 15.00 / 900.00	9.163
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  9.163 * 78,209.00 * 1.120	\$ 802,624.56
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint]  ((9.163 * 80,164.00) * (1.120 + 0.000)) - 802,624.56	\$ 20,063.30
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance]  9.163 * 14,136.00	\$ 129,528.17
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance]  (9.163 * 15,684.00 * 1.02) - 129,528.17	\$ 17,058.57
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]  802,624.56 * 0.16020	\$ 128,580.45
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]  20,063.30 * 0.15390	\$ 3,087.74

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 1,433.19 * 0	\$ 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]  (((9.163 * 80,164.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 13,711.46
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]  13,711.46 * 0.15390	\$ 2,110.19
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits]  13,711.46 + 2,110.19	\$ 15,821.65
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 Base] + [Total LAP Regular PD]  802,624.56 + 20,063.30 + 129,528.17 + 17,058.57 + 128,580.45 + 3,087.74 + 0.00 + 15,821.65	\$ 1,116,764.44

**LAP High Poverty Calculations**

Item Code		Amount
Z076	A. Eligible Students - High Poverty	0.00
Z068A	B. Formulated Staffing Units - High Poverty ((( [LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year]  ((0.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.000
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  0.000 * 78,209.00 * 1.120	\$ 0.00
Z070hp	D. CIS Salary Increase ((( [LAP HiPov CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]  ((0.000 * 80,164.00) * (1.120 + 0.000)) - 0.00	\$ 0.00

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance]  0.000 * 14,136.00	\$ 0.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance]  (0.000 * 15,684.00 * 1.02) - 0.00	\$ 0.00
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint]  0.00 * 0.16020	\$ 0.00
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc]  0.00 * 0.15390	\$ 0.00
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student]  0.00 * 0	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((( [LAP HiPov CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((0.000 * 80,164.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc]  0.00 * 0.15390	\$ 0.00
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits]  0.00 + 0.00	\$ 0.00
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
<b>LAP Program Totals</b>		
071a	Calculated Allotment - Regular & High Poverty  [LAP HiPov TOTAL] + [LAP Regular TOTAL]  0.00 + 1,116,764.44	\$ 1,116,764.44

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget**V. Transitional Bilingual Program (TBIP) – Acct 4165**

<b>Item Code</b>		<b>Amount</b>
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12]  320.83 + 120.00 + 45.17	486.00
A62	B. TBIP Enroll K-6 Subtotal	320.83
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]  320.83 * 4.778 * 36.00 / 15.00 / 900.00	4.088
A63	D. TBIP Enroll 7-8 Subtotal	120.00
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]  120.00 * 6.778 * 36.00 / 15.00 / 900.00	2.169
A64	F. TBIP Enroll 9-12 Subtotal	45.17
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]  45.17 * 6.778 * 36.00 / 15.00 / 900.00	0.816
A65	H. TBIP Exited Kindergarten - Grade 12	43.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]  43.00 * 3.000 * 36.00 / 15.00 / 900.00	0.344
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]  4.088 + 2.169 + 0.816 + 0.344	7.417



Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  7.417 * 78,209.00 * 1.120	\$ 649,685.29
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint]  ((7.417 * 80,164.00) * (1.120 + 0.000)) - 649,685.29	\$ 16,240.26
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance]  7.417 * 14,136.00	\$ 104,846.71
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance]  (7.417 * 15,684.00 * 1.02) - 104,846.71	\$ 13,808.08
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint]  649,685.29 * 0.16020	\$ 104,079.58
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc]  16,240.26 * 0.15390	\$ 2,499.38
M48T	Q. TBIP MSOC [Enroll TBIP K-12] * [MSOC -TBIP per Student]  486.00 * 0	\$ 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]  (((7.417 * 80,164.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 11,098.76
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc]  11,098.76 * 0.15390	\$ 1,708.10
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits]  11,098.76 + 1,708.10	\$ 12,806.86

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget

Z085	S. Total Transitional Bilingual Program $[\text{TBIP CIS Salary Maint}] + [\text{TBIP CIS Salary Inc}] + [\text{TBIP CIS Insurance}] + [\text{TBIP CIS Insurance Inc}] + [\text{TBIP CIS Benefits Maint}] + [\text{TBIP CIS Benefits Inc}] + [\text{TOTAL MSOC -TBIP Program}] + [\text{Total TBIP PD}]$ $649,685.29 + 16,240.26 + 104,846.71 + 13,808.08 + 104,079.58 + 2,499.38 + 0.00 + 12,806.86$	\$ 903,966.16
Z476	T. TBIP WithHold Amount $([\text{TBIP TOTAL}] - [\text{TBIP CIS Salary Inc}] - [\text{TBIP CIS Insurance Inc}] - [\text{TBIP CIS Benefits Inc}]) * [\text{TBIP WithHold Factor}]$ $(903,966.16 - 16,240.26 - 13,808.08 - 2,499.38) * 0.0138$	\$ 12,025.57
Z477	U. TBIP Net Total $[\text{TBIP TOTAL}] - [\text{TBIP WithHold Amount}]$ $903,966.16 - 12,025.57$	\$ 891,940.59

Lynden School District  
Whatcom CountyNorthwest Educational Service District 189  
CCDDD 37504F-203 Worksheet Report  
Lynden SD 25/26 Budget**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	174.70
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year]  174.70 * 2.1590 * 36.00 / 15.00 / 900.00	1.006
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  1.006 * 78,209.00 * 1.120	\$ 88,119.64
Z089	D. HiCap CIS Salary Inc (( [HiCap CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint]  ((1.006 * 80,164.00) * (1.120 + 0.000)) - 88,119.64	\$ 2,202.74
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance]  1.006 * 14,136.00	\$ 14,220.82
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance]  (1.006 * 15,684.00 * 1.02) - 14,220.82	\$ 1,872.85
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]  88,119.64 * 0.16020	\$ 14,116.77
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]  2,202.74 * 0.15390	\$ 339.00
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student]  174.70 * 0	\$ 0.00

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries ((( [HiCap CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((1.006 * 80,164.00) * (1.120 + 0.000)) / 180.00) * 3.00	\$ 1,505.37
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]  1,505.37 * 0.15390	\$ 231.68
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits]  1,505.37 + 231.68	\$ 1,737.05
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 Program] + [Total HiCap PD]  88,119.64 + 2,202.74 + 14,220.82 + 1,872.85 + 14,116.77 + 339.00 + 0.00 + 1,737.05	\$ 122,608.87

VII. 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]  2,254,594.00 + 0.00	\$ 2,254,594.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	0.00	537.00