



## **Citizens' Budget**

**Fiscal Year 2021-22**

**Form F-195**

### **Lake Stevens School Board**

Mari J. Taylor, President, Director District No. 3

John Boerger, Vice President, District No. 5

David Iseminger, Director District No. 1

Paul Lund, Legislative Representative, District No. 2

Brian Kesler, Director District No. 4

Superintendent: Ken Collins, Ed. D.

**August 11, 2021**

**Lake Stevens School District #4  
Citizens' Budget FY 2021-22  
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**Lake Stevens School District #4**  
**Citizens' Budget**  
**Fiscal Year 9/1/2021 – 8/31/2022**

The Lake Stevens School District's annual budget is perhaps one of the most important publications that the District can present to the local citizens. It is the instrument that sets forth a financial plan for the achievement of the goals and objectives of the school district. It is also the community's educational plan expressed in dollars.

The purpose of a budget is to provide a statement expressed in financial terms, which serves as the primary tool for planning and controlling operations. To achieve this basic purpose, the comprehensive budget is integrated with the District's financial accounting system to ensure that objectives of planning, coordinating, evaluating, and controlling are attained.

The period, which is covered by the official budget, is the fiscal year September 1, 2021 through August 31, 2022. Some projects, grants, or programs have a funding period that may differ from this fiscal year. It is necessary to include only the estimated revenues and expenditures occurring during the period covered by the official budget for these activities. The Lake Stevens School District uses the modified accrual basis of accounting for revenue and expenditure recognition in its budgeting, accounting, and financial reporting as prescribed by RCW 28A.505.020. The District's budget is divided into separate funds as required by law. These funds include the General Fund, the Capital Projects Fund, the Debt Service Fund, the Associated Student Body Fund, and the Transportation Vehicle Fund. The purpose of each fund is explained further in this document.

The official budget documents, Form F-195 and F-195F, are prepared for adoption by the School Board for submission to the Office of the Superintendent of Public Instruction (OSPI) as prescribed by RCW's. This Citizens' Budget provides a summary of the official F-195 document with additional charts and narrative information to provide clarifying information about the budget. Beginning January 1, 2018, RCW 28A.505.040 required the District to provide a high-level four year budget summary plan and four-year enrollment projection to include the following school years: 2021-22; 2022-23; 2023-24; 2024-25. Citizens may review the official F-195 and the F-195F document online at <http://www.k12.wa.us/SAFS/reports.asp> or at the Educational Service Center, 12309 22<sup>nd</sup> St. NE, Lake Stevens, WA 98258. Questions regarding the budget may be directed to the Assistant Superintendent of Business and Operations at (425) 335-1503.

One of our foundational principles is "Financial Stewardship that promotes trust by ensuring the responsive and optimal use of district resources in a manner that is understandable and transparent to all stakeholders, and supports the goals of the district" (Lake Stevens School District. *Foundation for Excellence 2016-19*).

Thank you for your continued support of our students. Together, we can ensure our students will be contributing members of society and lifelong learners, pursuing their passions and interests in an ever-changing world.

## **General Information Budget Year 2021-22**

Lake Stevens School District No. 4 is a municipal corporation that provides elementary and secondary educational services. The District encompasses the incorporated City of Lake Stevens, a portion of incorporated City of Marysville and portions of unincorporated Snohomish County. According to the 2020 estimate by the Washington State Office of Financial Management, the District has a current estimated population of 34,150 and encompasses 28.5 square miles. The District operates seven elementary schools, two middle schools, one mid high school, one high school, one cooperative alternative high school, and Homelink, a parent partnership program.

A Board of Directors that is elected by the voters of the school district governs the District. The Board of Directors is made up of the following people:

Mari J. Taylor, President, Director District No. 3  
John Boerger, Vice President, District No. 5  
Paul Lund, Legislative Representative, District No. 2  
David Iseminger, Director District No. 1  
Brian Kesler, Director District No. 4

The Board of Directors selects the District's administrative staff. The staff includes:

Ken Collins Ed. D., Superintendent  
Teresa Main, Assistant Superintendent, Business & Operations  
John Balmer Ed. D., Assistant Superintendent, Human Resource Services  
Gina Anderson, Chief Academic Officer, Teaching & Learning  
Mike Snow, Executive Director of Secondary, Teaching & Learning  
Steve Burleigh, Executive Director of Elementary, Teaching & Learning  
Miriam Tencate Ed. D., Executive Director, Special Services  
Sarah Danielson, Executive Director, Student Intervention  
Robb Stanton, Executive Director, Operations Services  
Jayme Taylor, Executive Director, Communications & Community Services  
Mike Weatherbie, Executive Director, Educational Technology & State Assessment  
Keri Joseph, Director, Special Services  
Monica Meadows PhD, Director, Equity, Diversity & Inclusion

The District employs just under 1,250 full and part time employees which equates to 957 full-time equivalent (FTE); approximately 62% is certificated staff. The majority of employees, who are eligible under state law to be represented by a labor organization, are employed under provisions of negotiated contracts within one of five bargaining groups.

## Enrollment History Budget Year 2021-22

Lake Stevens School District has experienced a steady rate of growth over the last decade. Between the years 2011 and 2021, we have seen the District grow from 7,676 full-time equivalent (FTE) students to 8,794 FTE, a 14.6% increase. The enrollment is conservatively projected using rollup at grades K-8 and a 5-year cohort survival method at grades 9-12.

Though the enrollment is conservatively projected, our actual enrollment historically has been higher. The exception was in the 2020/21 school year where the COVID-19 pandemic negatively affected our enrollment. We saw a significant decline in the elementary and middle school enrollments.

The enrollment projection for the 2021-22 school year is 8,794 FTE. The projection for the 2021-22 enrollment reflects a decline at the elementary and middle school levels, but greater increases at Cavelero Mid High and Lake Stevens High Schools, with the High School seeing the most growth. We are cautiously optimistic that our students will return to an in-person learning model, which will improve our enrollment.

See Figure 1 for the growth history chart by year and grade group.

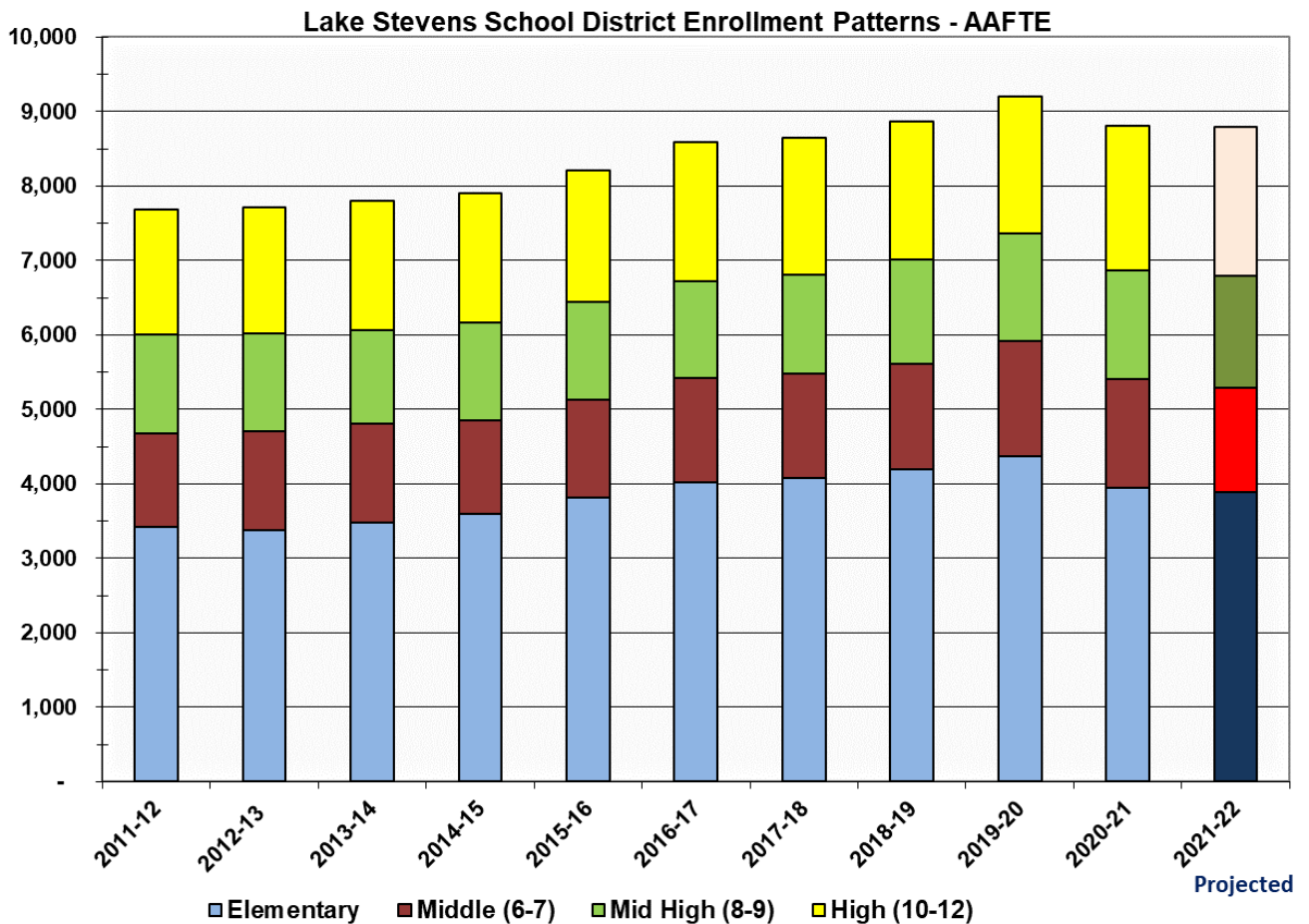


Figure 1

## Budget Summary Budget Year 2021-22

### OUR BUDGET HAS FIVE PARTS (FUNDS)

*General Fund*, the operating budget which guides our day-to-day activities;

*Associated Student Body Fund (ASB)*, which accounts for each school's extracurricular activities;

*Debt Service Fund*, which we use to pay the principal and interest on bonds we issue to finance school construction and renovation;

*Capital Projects*, which covers our long-term school construction and repair needs and cannot be spent on school operations; and

*Transportation Vehicle Fund*, which provides for the purchase of yellow school buses.

Lake Stevens School District Budget Summary					
Fund	General	ASB	Debt Service	Capital Projects	Transportation
Total Revenues	\$142,168,541	\$1,121,544	\$13,115,118	\$11,175,460	\$371,710
Total Expenditures	152,874,640	1,212,243	12,963,000	15,753,878	863,900
Operating Trans. (Out)					
Operating Trans. (In)					
Revenue less Expenditure	(10,706,099)	(90,699)	152,118	(4,578,418)	(492,190)
Beginning Balance	\$22,013,675	\$ 601,004	\$5,834,000	\$ 4,777,862	\$925,390
Ending Balance	\$11,307,576	\$ 510,305	\$5,986,118	\$ 199,444	\$433,200
% Expected Ending Balance	7.4%				

## **General Fund Budget Year 2021-22**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is financed from local, state, and federal sources. These revenues are generally used for financing the current, ordinary, normal and recurring operations of the District, such as programs of instruction for the students, food services, maintenance, data processing, printing, and pupil transportation.

The 2021-22 fiscal year General Fund budget revenue for the District totals \$142.1 million, with the expenditure budget totaling \$152.8 million. With the State adhering to the McCleary decision, our District received a healthy, one-time increase in revenues in the 2018-19 school year. Since then, the State has provided revenue to maintain their funding allocations while reducing regionalization revenue by 2% each year thereafter through 2022/23. These revenues are expected to sustain increases in expenditures over the next few years as no additional revenue increases to this level are expected. Additional capacity has been built into the expenditures to accommodate some unexpected growth if necessary. The Board has a directive setting a minimum budgeted ending fund balance of 5% of expenditures, which is necessary to accommodate normal cash flow and contingencies, however as we project four years out, this may be difficult to maintain as greater increased expenditures are expected.

Approximately 78.2% of the District's General Fund revenues come from the State for basic education and special programs. The funding received from the State is based on the prototypical school model. It's a scalable model that allocates staffing and other revenues based on enrollment. Another 10.8% of the revenue comes from the citizens through the levy of voter approved taxes, student food and nutrition program, traffic safety program, and rental fees. The balance of the budgeted revenues comes from a variety of sources including federal funds, local receipts, and grants from agencies, associations and foundations.

The expenditure budget reflects that 78.9% is spent on direct instructional programs. The remaining expenditure budget is spent in other support services and community education. Other support services include maintenance, operations, grounds, utilities, central administration, food services, and transportation of students.

The District's budget includes staffing of 591.1 full-time equivalent certified staff and 365.9 full-time equivalent classified staff. A certified staff member is considered to be a full-time equivalent if they work at least 180 full time contracted days and reported on the 1801 personnel report. A classified staff member is considered to be a full-time equivalent if they are paid for eight hours a day for the full 12-month year and reported on the 1801 personnel report. Approximately 84.6% of the expenditures are payment of salaries and benefits for the employees of the district. The balance of the expenditure budget is used in the areas of supplies and materials, purchased services, travel, and capital outlay.

The Lake Stevens School District's budget differs from many school districts with the operation of a Transportation Co-op with Granite Falls School District. Most of the expenditures for both school districts' transportation expenses flow through the Lake Stevens School District's budget. Granite Falls School District reimburses the District for their share of the expenses, which is reflected in the revenue portion of the budget.

**Revenue comes from four main sources: Local, State, Federal, Other**

	<u>REVENUE ACCOUNT</u>	<u>2019/20 Actual</u>	<u>2020/21 Budget</u>	<u>2021/22 Budget</u>
1100	LOCAL PROPERTY TAX	\$10,242,380	\$11,316,472	\$13,620,365
1500	TIMBER EXCISE TAX	\$163	\$187	\$127
	<b>\$13,620,492</b>			
2100	STUDENT FEES	\$7,072	\$15,648	\$14,300
2171	TRAFFIC SAFETY FEES	\$97,395	\$70,150	\$115,000
2173	SUMMER SCHOOL TUITIONS/FEES	\$0	\$8,000	\$8,000
2186	COMMUNITY SCHOOL	\$85,920	\$100,650	\$165,000
2200	SALES Unassigned	\$61,570	\$51,095	\$66,500
2289	OTHER COMMUNITY SERVICE	\$2,104	\$12,029	\$18,900
2298	FOOD SERVICES	\$1,111,303	\$1,184,860	\$8,000
2300	INVESTMENT EARNINGS	\$186,494	\$100,000	\$50,000
2500	GIFTS & DONATIONS	\$96,317	\$56,650	\$56,650
2600	FINES DAMAGES & REFUNDS	\$7,692	\$20,758	\$15,600
2700	RENTAL OF PROPERTY	\$69,523	\$85,310	\$132,500
2800	INSURANCE RECOVERIES	\$95,170	\$112,700	\$112,700
2900	OTHER LOCAL REIMBURSEMENT	\$58,794	\$44,082	\$883,707
2910	E-RATE	\$73,746	\$73,746	\$73,788
	<b>\$1,720,645</b>			
3100	APPORTIONMENT - (BEA)	\$86,073,470	\$87,224,709	\$84,244,909
3121	SPECIAL ED-GEN. APPORTIONMENT	\$3,361,028	\$3,358,254	\$3,080,908
3300	LOCAL EFFORT ASSISTANCE	\$3,988,619	\$3,704,180	\$2,427,509
	<b>\$89,753,326</b>			
4121	SPECIAL EDUCATION	\$14,233,450	\$13,941,399	\$12,622,093
4122	SPECIAL EDUCATION - INFANTS/TODDLERS	\$1,051,355	\$0	\$0
4155	LEARNING ASSISTANCE PROGRAM (LAP)	\$1,633,210	\$1,674,665	\$1,503,699
4158	SPECIAL & PILOT PROG	\$508,263	\$364,029	\$435,613
4165	TRANSITIONAL BILINGUAL	\$800,190	\$908,416	\$926,341
4174	HIGHLY CAPABLE	\$244,986	\$305,602	\$291,146
4198	SCHOOL FOOD SERVICE	\$30,074	\$23,536	\$0
4199	TRANSPORTATION OPERATIONS	\$5,638,631	\$5,238,867	\$5,638,631
4321	SPED-MEDICAID REIMBURSEMENT	\$10,995	\$6,100	\$10,000
	<b>\$21,427,523</b>			
5500	FEDERAL FORESTS	\$21,311	\$5,000	\$5,000
	<b>\$5,000</b>			
6100	SPECIAL PURPOSE, OSPI CARES ACT	\$0	\$620,213	\$0
6112	ESSER II	\$0	\$0	\$1,271,962
6113	ESSER III	\$0	\$0	\$5,384,000
6124	SPECIAL EDUCATION - SUPPLEMENTAL	\$1,604,388	\$1,693,088	\$1,469,645
6138	VOCATIONAL EDUCATION	\$28,038	\$32,000	\$40,000
6151	DISADVANTAGED - TITLE I	\$676,845	\$809,981	\$764,911
6152	SCHOOL IMPROVEMENT	\$143,799	\$274,984	\$351,515
6164	LIMITED ENGLISH PROFICIENCY	\$34,667	\$78,259	\$103,364
6176	TARGETED ASSISTANCE - ESSER	\$117,762	\$0	\$0
6189	COMMUNITY SERVICE - FOOD SERVICE	\$518,003	\$7,000	\$0
6198	SCHOOL FOOD SERVICE	\$798,270	\$935,200	\$2,328,115
6300	FED GRANTS OTHER AGENCIES	\$51,010	\$0	\$54,000
6321	SPECIAL ED-MEDICAID REIMB	\$31,002	\$18,300	\$40,000
6998	USDA COMMODITIES	\$219,658	\$230,000	\$260,000
	<b>\$12,067,512</b>			
7189	OTHER COMMUNITY SERVICES	\$21,671	\$ 25,469	\$28,900
7199	PROGRAM PARTICIPATION, GFSD Transp	\$1,450,131	\$1,556,127	\$ 1,623,100
	<b>\$1,652,000</b>			
8188	CHILDCARE (ECEAP)	\$558,478	\$862,843	\$870,100
	<b>\$870,100</b>			
9300	SALE OF EQUIPMENT	\$2,672	\$0	\$0
9500	LONG-TERM FINANCING	\$0	\$0	\$1,051,943
	<b>\$1,051,943</b>			
<b>TOTAL REVENUES &amp; OTH FIN. SOURCES</b>		<b>\$136,047,616</b>	<b>\$137,150,558</b>	<b>\$142,168,541</b>



## General Fund Levy

### \*\*\*\* GENERAL FUND LEVY ASSUMPTIONS \*\*\*\*

Levy Amount:	2021 Calendar Year	\$12,704,912
	2022 Calendar Year	\$14,521,800

Levy Collection Percentage:	Fall	47.05%
	Spring	52.63%

	< == First Year Data == >		< == Second Year Data == >	
	Total Assessed	Timber	Total Assessed	Timber
	Valuation	Valuation	Valuation	Valuation
	-----	-----	-----	-----
Snohomish County	\$7,630,994,168	\$66,541	\$7,630,994,168	\$66,541
Total	\$7,630,994,168	\$66,541	\$7,630,994,168	\$66,541

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

Local property tax collections (Accounts 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of 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

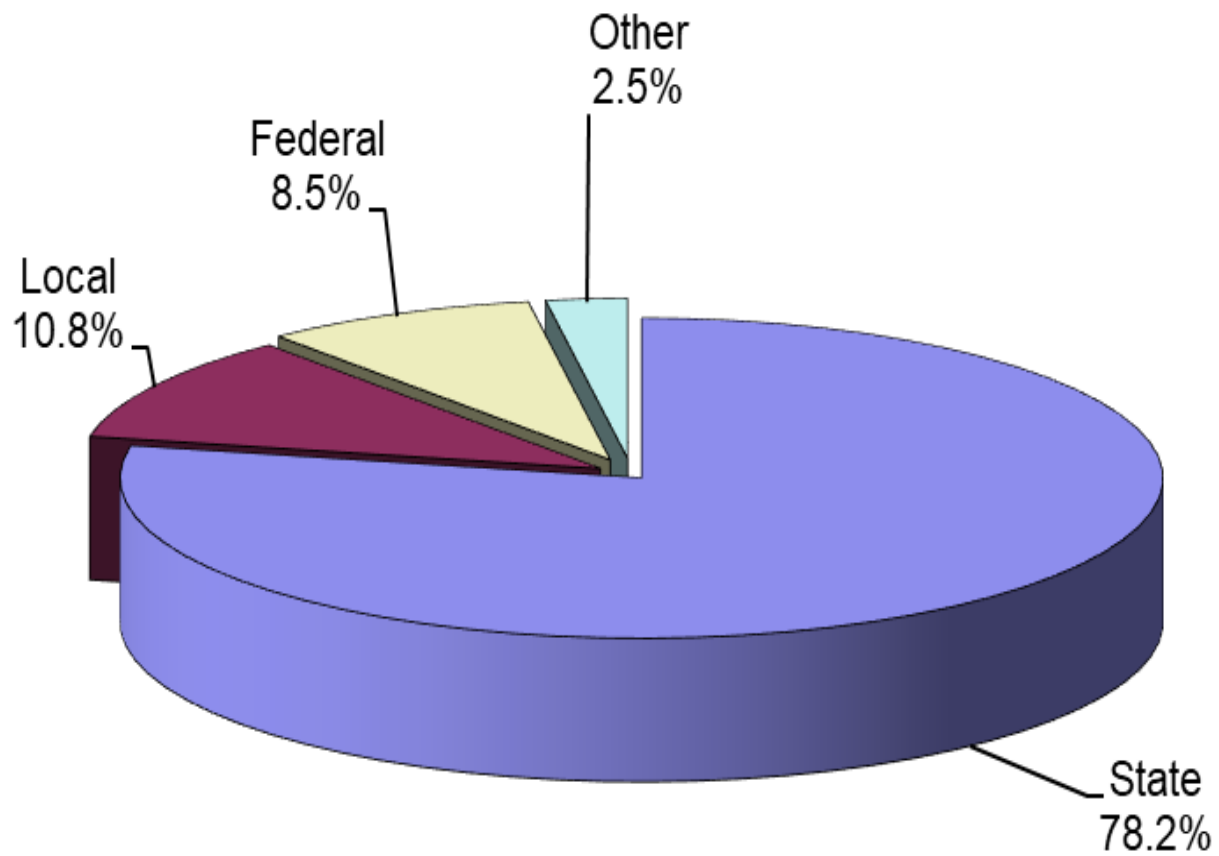
	(1) Excess Levy Amount	(2) Estimated Timber Levy	(3) Net Levy Amount	(4) Collection Percentage	(5) Amount Budgeted
	-----	-----	-----	-----	-----
FALL 2021			(1) - (2)		(3) x (4)
	\$12,704,912	\$111	\$12,704,801	47.05%	\$5,977,609
	\$0	\$0	\$0	0.00%	\$0
	<u>\$12,704,912</u>	<u>\$111</u>	<u>\$12,704,801</u>		<u>\$5,977,609</u>
SPRING 2022					
	\$14,521,800	\$127	\$14,521,673	52.63%	\$7,642,756
	\$0	\$0	\$0	0.00%	\$0
	<u>\$14,521,800</u>	<u>\$127</u>	<u>\$14,521,673</u>		<u>\$7,642,756</u>
1100 TOTAL LOCAL TAXES:					<u>13,620,365</u>

#### PART II - TIMBER EXCISE TAX

	(1) 100% Timber Assessed Valuation	(2) \$ per Thousand	(3) Estimated Timber Levy	(4) Collection Percentage	(5) Amount Budgeted
	-----	-----	-----	-----	-----
FALL 2021			(1) x (2)/1000		(3) x (4)
	\$66,541	\$1.665	\$111	0.00%	XXXXXX
	\$0	\$0.000	\$0	0.00%	XXXXXX
	<u>\$66,541</u>	<u>\$1.665</u>	<u>\$111</u>		<u>XXXXXX</u>
SPRING 2022					
	\$66,541	\$1.903	\$127	100.00%	\$127
	\$0	\$0.000	\$0	100.00%	\$0
	<u>\$66,541</u>	<u>\$1.903</u>	<u>\$127</u>		<u>\$127</u>
1500 TIMBER EXCISE TAX					<u>\$127</u>

**General Fund  
Revenue Analysis by Source  
Budget Year 2021-22**

	2021/22		2020/21	
		Rev %		Rev %
State	\$ 111,180,849	78.2%	\$ 116,749,757	85.1%
Local	\$ 15,341,137	10.8%	\$ 13,252,337	9.7%
Federal	\$ 12,072,512	8.5%	\$ 4,704,025	3.4%
Other	<u>\$ 3,574,043</u>	2.5%	<u>\$ 2,444,439</u>	1.8%
Total	\$ 142,168,541	100.0%	\$ 137,150,558	100.0%



**General Fund  
Expenditure Detail  
Budget Year 2021-22**

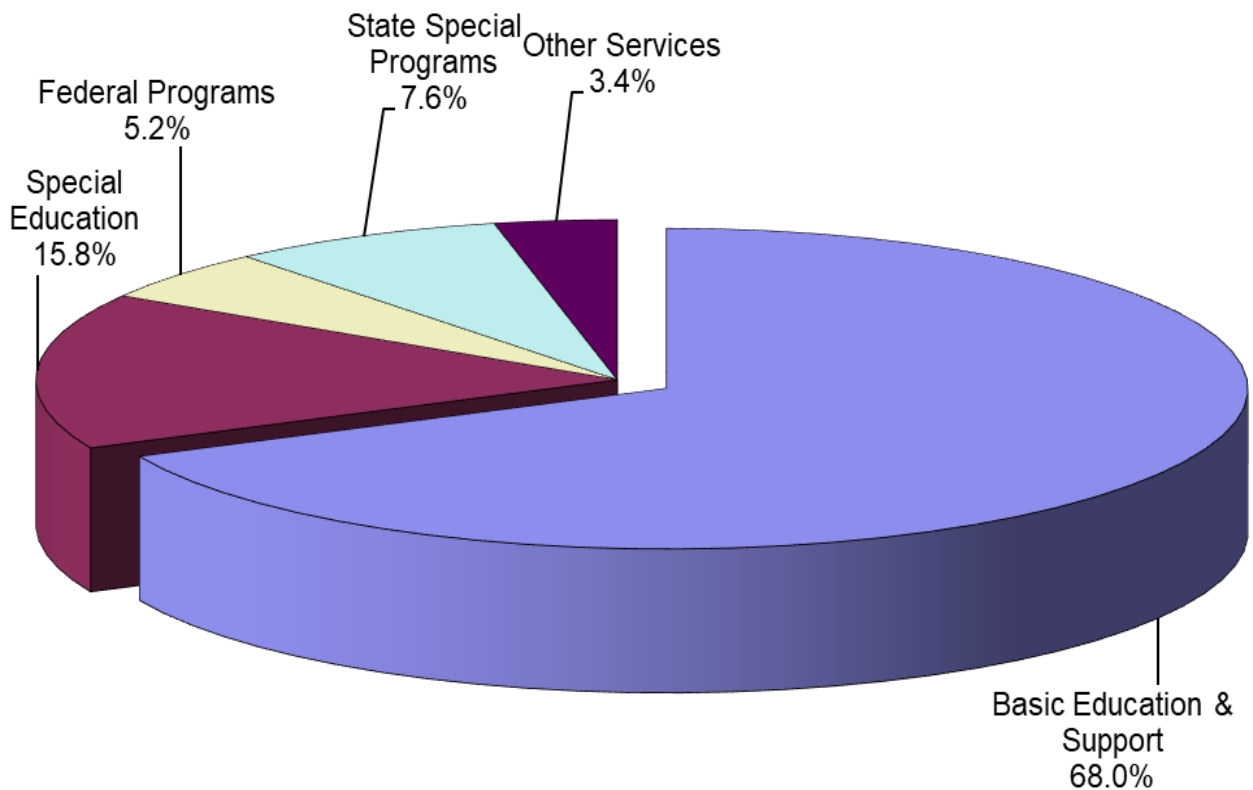
The majority of the general fund pays for basic education that support student learning for all students.

	<b>EXPENDITURE ACCOUNT</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2021/22 Budget</b>
01	Basic Education	73,494,456	83,421,680	<b>79,576,069</b>
02	Basic Education - Alternative Learning Exp.	524,065	797,083	<b>461,451</b>
31	State Vocational	3,745,198	4,411,203	<b>4,079,121</b>
34	State Vocational - Middle School	967,885	1,104,448	<b>1,156,002</b>
97	General Support Services	16,261,179	16,771,448	<b>18,642,626</b>
	<b>Basic Education Sub Total</b>	<b>94,992,784</b>	<b>106,505,862</b>	<b>103,915,269</b>
21	State Special Education	17,543,799	20,499,002	<b>22,616,256</b>
22	State Special Ed - Infant and Toddler	932,858	0	<b>0</b>
24	Federal IDEA	1,604,388	1,693,088	<b>1,469,645</b>
	<b>Special Education Sub Total</b>	<b>20,081,044</b>	<b>22,192,090</b>	<b>24,085,901</b>
12	ESSER II	0	0	<b>1,271,962</b>
13	ESSER III	0	0	<b>5,384,000</b>
38	Federal Vocational	28,038	32,000	<b>40,000</b>
51	Title I	676,845	809,981	<b>764,911</b>
52	Title IIA - School Improvement -Federal	143,799	274,984	<b>351,515</b>
64	Title III - Limited English Proficiency	34,667	78,259	<b>103,364</b>
	<b>Federal Sub Total</b>	<b>883,349</b>	<b>1,195,224</b>	<b>7,915,752</b>
55	LAP Learning Assistance	1,591,774	1,675,835	<b>1,519,156</b>
56	State Institution - Sno Co Youth Center	12,341	10,000	<b>9,000</b>
58	Special/Pilot Programs	508,308	364,029	<b>435,613</b>
65	Transitional Bilingual	700,753	908,416	<b>926,341</b>
71	Traffic Safety	83,651	91,581	<b>132,300</b>
74	Highly Capable	214,542	305,602	<b>291,146</b>
79	Other Instructional	675,580	1,316,424	<b>747,312</b>
99	Pupil Transportation	7,244,623	6,925,874	<b>7,594,287</b>
	<b>State Sub Total</b>	<b>11,031,574</b>	<b>11,597,761</b>	<b>11,655,155</b>
73	Summer School	0	17,114	<b>21,148</b>
86	Community Schools	295,255	380,588	<b>464,634</b>
88	Child Care	605,416	862,843	<b>870,100</b>
89	Other Community Service	1,077,714	278,587	<b>324,302</b>
98	Food Services	2,108,917	3,529,707	<b>3,622,379</b>
	<b>Other Services Sub Total</b>	<b>4,087,302</b>	<b>5,068,839</b>	<b>5,302,563</b>
	<b>Budget Totals</b>	<b>\$131,076,053</b>	<b>\$146,559,776</b>	<b>\$152,874,640</b>

**General Fund  
Expenditures by Program  
Budget Year 2021-22**

Educational programs consist of activities of a school district which are directly involved in the instruction and education of students.

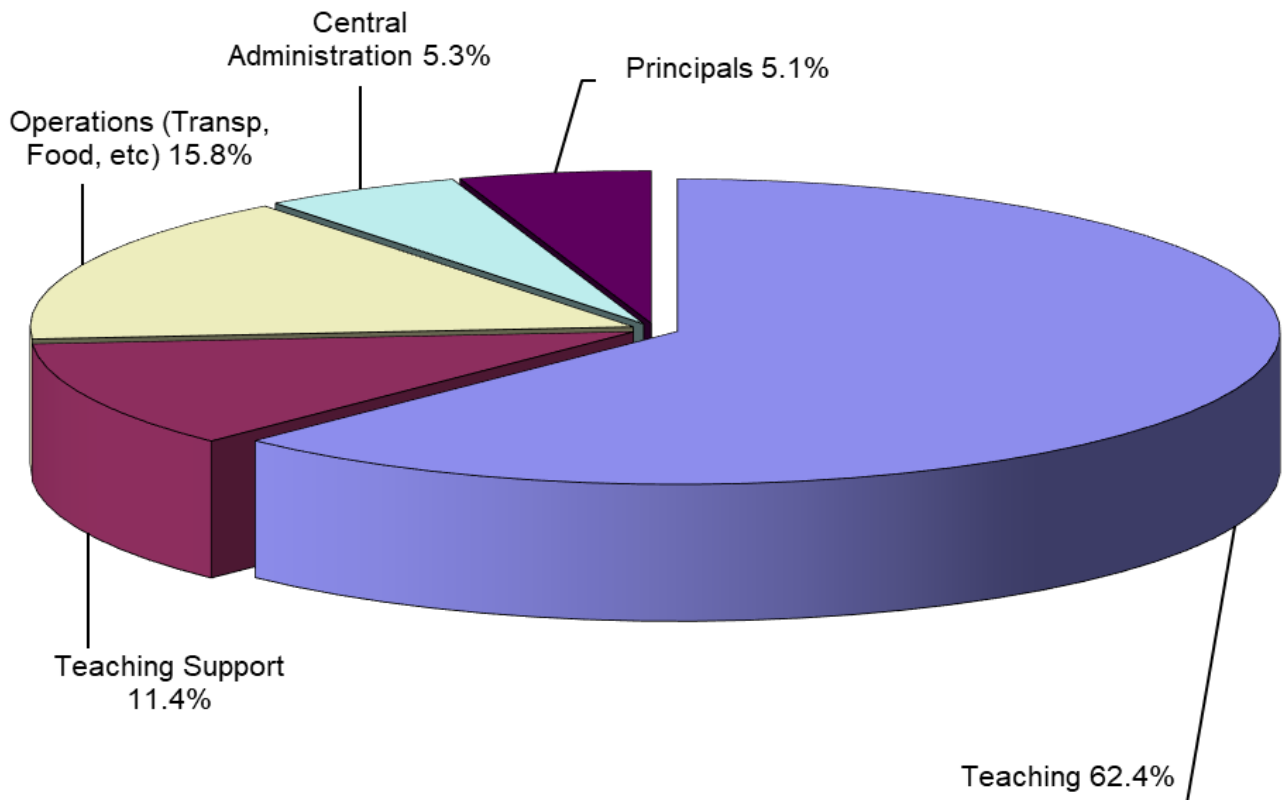
	2021/22		2020/21	
		Exp %		Exp %
Basic Education & Support	\$ 103,915,269	68.0%	\$ 106,505,862	72.7%
Special Education	\$ 24,085,901	15.8%	\$ 22,192,090	15.1%
Federal Programs	\$ 7,915,752	5.2%	\$ 1,195,224	0.8%
State Special Programs	\$ 11,655,155	7.6%	\$ 11,597,761	7.9%
Other Services	\$ 5,302,563	3.4%	\$ 5,068,839	3.5%
<b>Totals</b>	<b>\$ 152,874,640</b>	<b>100.0%</b>	<b>\$ 146,559,776</b>	<b>100.0%</b>



**General Fund  
Expenditures by Activity  
Budget Year 2021-22**

Expenditures by activity refers to the kind of work done in a school district.

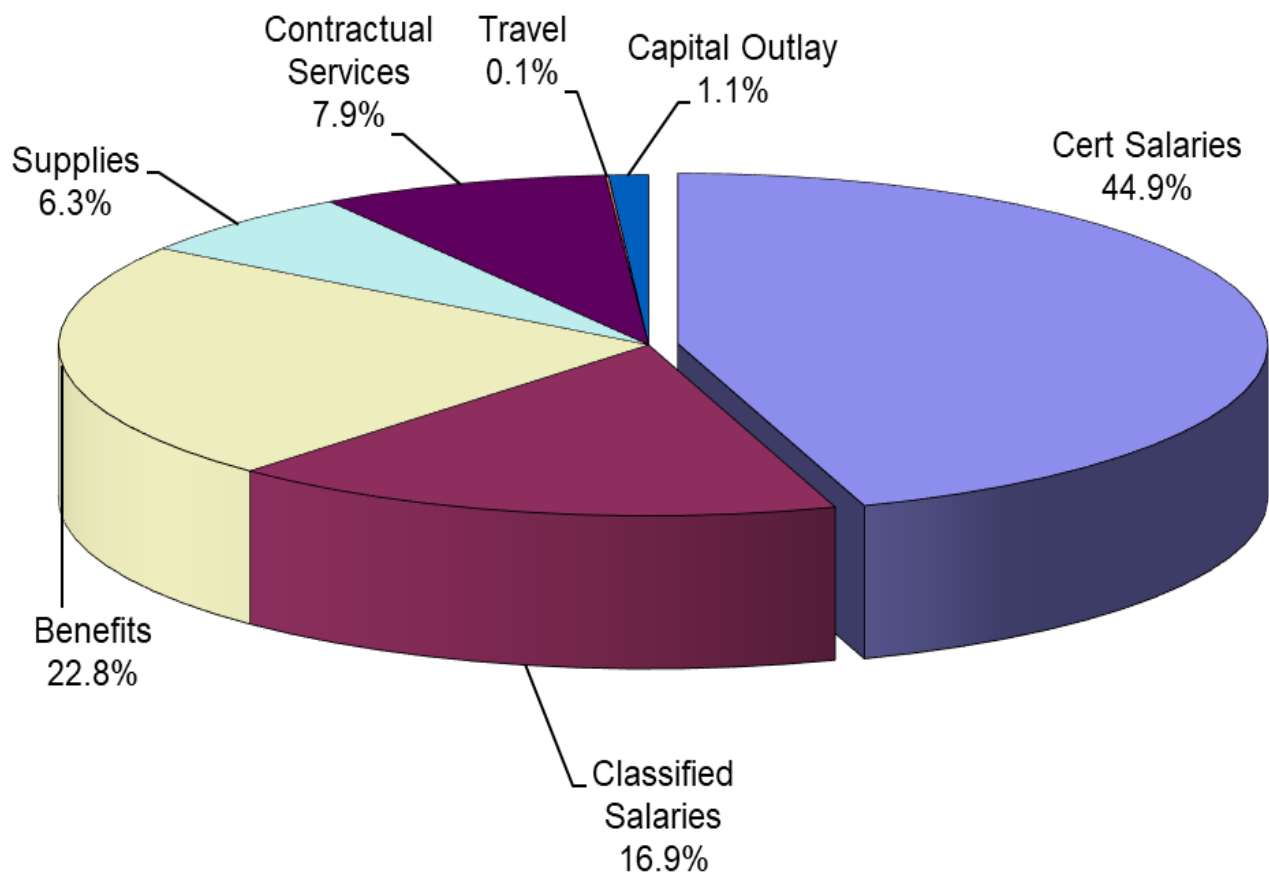
	2021/22		2020/21	
		Exp %		Exp %
Teaching	\$ 95,417,254	62.4%	\$ 94,519,071	64.5%
Teaching Support	\$ 17,268,166	11.4%	\$ 15,713,339	10.7%
Operations (Transp., Util., Food)	\$ 24,181,206	15.8%	\$ 21,764,375	14.8%
Central Administration	\$ 8,143,543	5.3%	\$ 7,713,649	5.3%
Principals	\$ 7,864,471	5.1%	\$ 6,849,342	4.7%
<b>Totals</b>	<b>\$ 152,874,640</b>	<b>100.0%</b>	<b>\$ 146,559,776</b>	<b>100.0%</b>



**General Fund  
Expenditures by Object  
Budget Year 2021-22**

Expenditures by object defines what the district spends its resources on.

	2021/22		2020/21	
		Exp %		Exp %
Certificated Salaries	\$ 68,625,568	44.9%	\$ 66,793,212	45.6%
Classified Salaries	\$ 25,828,005	16.9%	\$ 23,839,645	16.3%
Benefits	\$ 34,838,679	22.8%	\$ 35,887,196	24.5%
Supplies	\$ 9,678,218	6.3%	\$ 9,594,539	6.5%
Contractual Services	\$ 12,106,932	7.9%	\$ 9,897,903	6.7%
Travel	\$ 128,730	0.1%	\$ 99,000	0.1%
Capital Outlay	\$ 1,668,508	1.1%	\$ 448,281	.3%
<b>Totals</b>	<b>\$ 152,874,640</b>	<b>100%</b>	<b>\$ 146,559,776</b>	<b>100%</b>



**General Fund  
Resource to Expenditure Comparison  
Budget Year 2021-22**

Resource to Expenditure report details what revenue will cover the program expenditures.

Expenditures			Revenues			
			Local	State	Federal	Cash Balance
01	Basic Education	79,576,069	10,679,126	60,175,138	59,000	8,662,805
02	Basic Education - ALE	461,451	175,493	285,958		
31	State Vocational	4,079,121		4,079,121		
34	State Vocational - Middle School	1,156,002		1,156,002		
97	General Support Services	18,642,626	2,501,845	14,097,487		2,043,294
	<b>Basic Education Sub Total</b>	<b>103,915,269</b>	<b>13,356,464</b>	<b>79,793,706</b>	<b>59,000</b>	<b>10,706,099</b>
21	State Handicapped	22,616,256		22,576,256	40,000	
24	Handicapped 94-142	1,469,645			1,469,645	
	<b>Handicapped Sub Total</b>	<b>24,085,901</b>	<b>-</b>	<b>22,576,256</b>	<b>1,509,645</b>	<b>-</b>
12	ESSER II	1,271,962			1,271,962	
13	ESSER III	5,384,000			5,384,000	
38	Federal Vocational	40,000			40,000	
51	Title I	764,911			764,911	
52	Teacher Quality & Innovative Prg	351,515			351,515	
64	Limited English Prof.	103,364			103,364	
	<b>Federal Sub Total</b>	<b>7,915,752</b>	<b>-</b>	<b>-</b>	<b>7,915,752</b>	<b>-</b>
55	LAP Learning Assistance	1,519,156		1,519,156		
56	State Institution	9,000	9,000			
58	Special/Pilot Programs	435,613		435,613		
65	Transitional Bilingual	926,341		926,341		
71	Traffic Safety	132,300	132,300			
74	Highly Capable	291,146		291,146		
79	Other Instructional	747,312	747,312			
99	Pupil Transportation	7,594,287	1,955,656	5,638,631		
	<b>State Sub Total</b>	<b>11,655,155</b>	<b>2,844,268</b>	<b>8,810,887</b>	<b>-</b>	<b>-</b>
73	Summer School	21,148	21,148			
86	Community Schools	464,634	464,634			
88	Childcare – ECEAP	870,100	870,100			
89	Other Community Service	324,302	324,302			
98	Food Services	3,622,379	1,034,264		2,588,115	
	<b>Other Services Sub Total</b>	<b>5,302,563</b>	<b>2,714,448</b>	<b>-</b>	<b>2,588,115</b>	<b>-</b>
	<b>Budget Totals</b>	<b>152,874,640</b>	<b>18,915,180</b>	<b>111,180,849</b>	<b>12,072,512</b>	<b>10,706,099</b>

**General Fund - Staff Budget  
Budget Year 2021-22**

<b>Budget 2021/22</b>			
	<b>Certified FTE</b>	<b>Classified FTE</b>	<b>Combined Salary and Benefits</b>
Supt Office/Board	1.000	1.000	596,315
Business & Operations	0.000	9.500	1,318,662
Human Resources	1.000	4.000	777,325
Public Relations	0.000	2.500	290,984
Supervision - Instruction	8.000	6.573	2,390,547
Library	5.680	0.000	913,719
Principal Offices	21.500	26.181	6,898,989
Counseling	20.500	5.324	3,744,083
Pupil Management	0.000	4.650	512,343
Health Services	34.700	19.789	7,398,122
Teaching	496.720	121.208	85,528,217
CoCurricular	1.000	1.894	1,235,541
Instructional Professional Dev	0.500	0.000	629,879
Instructional Technology	0.000	0.000	61,541
Food Services Supervision	0.000	1.601	259,659
Food Services Staff	0.000	23.623	1,958,867
Transportation Office	0.000	5.177	733,092
Bus Drivers	0.000	48.505	5,391,197
Mechanics	0.000	5.000	512,280
Supervision -- Plant	0.000	4.600	764,340
Grounds	0.000	5.000	487,120
Custodial	0.000	48.900	4,352,815
Maintenance	0.000	6.000	666,815
Utilities	0.000	0.000	2,982
Information Services	0.500	13.310	1,658,202
Warehousing	0.000	1.092	93,997
Public Activities	0.000	0.500	114,619
<b>Totals</b>	<b>591.100</b>	<b>365.927</b>	<b>129,292,252</b>
<b>Staffing Percentage of Budget</b>			<b>84.6%</b>
<b>Budget 2020/21</b>			
	<b>Certified FTE</b>	<b>Classified FTE</b>	<b>Combined Salary and Benefits</b>
Supt Office/Board	1.000	1.000	633,433
Business & Operations	0.000	9.500	1,265,072
Human Resources	1.000	4.000	753,726
Public Relations	0.000	2.750	305,015
Supervision - Instruction	7.000	7.291	2,257,818
Library	6.680	0.000	854,692
Principal Offices	21.500	25.893	6,788,042
Counseling	22.500	4.370	3,576,643
Pupil Management	0.000	4.747	472,415
Health Services	40.467	15.902	7,023,427
Teaching	507.820	122.883	84,545,678
CoCurricular	1.000	1.890	1,196,880
Instructional Professional Dev	0.500	0.000	868,811
Instructional Technology	0.000	0.000	34,297
Food Services Supervision	0.000	1.599	234,611
Food Services Staff	0.000	22.423	1,860,634
Transportation Office	0.000	5.161	653,296
Bus Drivers	0.000	50.200	5,055,220
Mechanics	0.000	5.000	494,508
Supervision -- Plant	0.000	4.600	740,612
Grounds	0.000	5.000	476,836
Custodial	0.000	48.397	4,184,568
Maintenance	0.000	6.000	641,031
Utilities	0.000	0.000	2,991
Information Services	0.500	11.308	1,391,294
Warehousing	0.000	1.085	96,968
Public Activities	0.000	0.500	111,536
<b>Totals</b>	<b>609.967</b>	<b>361.499</b>	<b>126,520,053</b>
<b>Staffing Percentage of Budget</b>			<b>86.4%</b>



## **Capital Projects Fund Budget Year 2021-22**

The Capital Projects Fund can be used for the acquisition of land or existing facilities, construction of buildings, purchase of equipment, conducting energy audits, and making capital improvements which are cost effective as determined by energy audits. In addition, improvements to buildings and/or grounds, remodeling of buildings and the replacement of roofs, carpets, and service systems are included in the Capital Projects Fund; all items that can extend the life of the facility. Capital Projects Fund may not be used for general maintenance work.

The Capital Projects Fund is generally financed from the proceeds of the sale of bonds, state matching revenues, and special levies. In addition, mitigation fees may be set by local governments to provide funds to be used for capital fund expenses related to the impact of local growth.

On February 9, 2016, voters approved a \$116 million dollar bond to build a new elementary school #7 and an Early Learning Center, replace and expand selected buildings at Lake Stevens High School, make district-wide improvements to school safety, security, health, educational areas and infrastructure. On June 30, 2016, the District sold \$67.740 million dollars of bonds to begin construction. On September 14, 2017, the District sold the remaining \$37.265 million dollars of bonds to finish financing all the projects. To date, the Early Learning Center and Stevens Creek Elementary have completed construction and are occupied. Construction is well underway on the High School remodel including a completed three-story academic wing as well as many other smaller projects throughout the District.

On June 3, 2016, Lake Stevens School District was awarded a \$24.4 million dollar K-3 Class-Sized Reduction Grant from OSPI. This grant is to be used to add 50 permanent classrooms to achieve progress towards the average class size objectives for the 2017-18 school year and beyond for grades K-3 and/or to develop space for all-day kindergarten. To date, we have added numerous K-3 classrooms through constructing Stevens Creek, added two new kindergarten classrooms at each of the existing six elementary schools, remodeled an older building located on the Hillcrest campus to house second and third grade classrooms and added 10 modular classrooms on the Skyline and Glenwood campuses. We have since exhausted our K-3 building capacity.

The 2021-22 Capital Projects Fund budget reflects a beginning fund balance of \$4,777,862. This opening balance is derived from the sale of bonds, impact fees that are restricted to use for growth related issues and a residual of the capital technology levy.

Revenues of \$11,175,460 are projected to come from state match, impact fees, K-3 grant, e-rate, earnings from investments and the capital technology levy. In February 2018, the voters approved a 4-year, \$2,000,000 per year, Capital Levy for Technology Improvements. Beginning 2020, the Capital Projects Fund will collect technology levy revenue which is approximately \$2,000,162. As the current Capital Projects Technology Levy expires, we are planning to renew this levy for another four years in February 2022. If successful, the first year of collection will be April 2023.

Expenditures of \$15,753,878 are budgeted for remodeling the high school, K-3 construction, making safety, security and infrastructure improvements throughout the District and for the replacement technology levy projects. The projects planned with the Technology Levy include but are not limited to student computing devices, infrastructure maintenance, professional learning and support and the purchase of new technologies. There are also expenses budgeted for miscellaneous expansion projects.

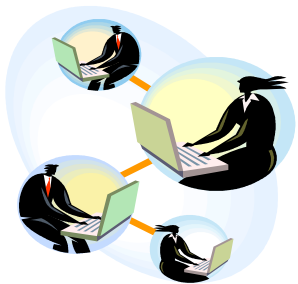
The Ending Fund Balance is projected to be \$199,444.

**Capital Projects Fund  
Budget Year 2021-22**

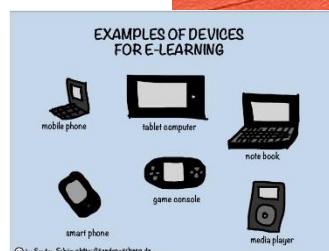
REVENUES AND OTHER FINANCING SOURCES	Actual 2019/20	Budget 2020/21	Budget 2021/22
1000 Local Taxes	\$2,000,238	\$1,914,831	\$2,000,162
2000 Local Nontax	\$5,637,439	\$889,368	\$1,437,626
3000 State, General Purpose	\$0	\$0	\$0
4000 State, Special Purpose	\$1,216,699	\$8,897,817	\$7,737,672
5000 Federal, 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 Agencies and Assoc.	\$0	\$0	\$0
9000 Other Financing Sources	\$205,764	\$0	\$0
A. Total REVENUES & OTHER FINANCING SOURCES	\$9,060,140	\$11,702,016	\$11,175,460
EXPENDITURES			
10 Sites	\$167,132	\$0	\$0
20 Buildings	\$24,045,446	\$24,168,630	\$13,321,117
30 Equipment	\$2,765,176	\$2,884,462	\$2,432,761
40 Energy	\$0	\$0	\$0
50 Sales and Lease Expenditures	\$41	\$0	\$0
60 Bond Issuance Expenditures	\$6,754	\$0	\$0
90 Debt	\$0	\$0	\$0
B. Total EXPENDITURES	\$26,984,549	\$27,053,092	\$15,753,878
C. G.L. 536 OTHER FINANCING USES - TRFS OUT (to the General Fund)	\$0	\$0	\$0
D. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXP. & OTHER FIN. USES (A - B - C)	(\$17,924,409)	(\$15,351,076)	(\$4,578,418)
BEGINNING FUND BALANCE			
G.L.861 Restricted from Bond Proceeds	\$35,140,353	\$10,955,122	\$2,129,682
G.L.862 Committed from Levy Proceeds	\$772,470	\$1,335,194	\$1,044,471
G.L.863 Restricted from State Proceeds	\$0	\$0	\$0
G.L.866 Restricted from Impact Fees	\$1,781,424	\$3,960,760	\$1,603,709
G.L.867 Restricted from Mitigation Fees	\$0	\$0	\$0
G.L.889 Assigned to Fund Purposes	\$0	\$0	\$0
E. Total BEGINNING FUND BALANCE	\$37,694,247	\$16,251,076	\$4,777,862
ENDING FUND BALANCE			
G.L.861 Restricted from Bond Proceeds	\$17,630,228	\$0	\$0
G.L.862 Committed from Levy Proceeds	\$1,574,129	\$900,000	\$199,444
G.L.863 Restricted from State Proceeds	\$0	\$0	\$0
G.L.866 Restricted from Impact Fees	\$565,480	\$0	\$0
G.L.867 Restricted from Mitigation Fees	\$0	\$0	\$0
G.L.889 Assigned to Fund Purposes	\$0	\$0	\$0
I. Total ENDING FUND BALANCE	\$19,769,838	\$900,000	\$199,444

## Capital Projects Budget Year 2021-22

PROJECT DESCRIPTION	Total	Sites (10)	Buildings (20)	Equipment & Instr. Tech (30)	Energy (40)	Sales & Lease Expend (50)	Bond Issuance Expend. (60)	Debt (90)
Lake Stevens High School	8,054,758		8,054,758					
K-3 Construction	2,973,837		2,863,937	109,900				
Infrastructure Improvements	1,238,849		1,238,849					
Safety & Security Improvements	357,234		339,373	17,861				
Portables	49,200		49,200					
Technology	3,080,000		775,000	2,305,000				
<b>TOTAL EXPENDITURES</b>	<b>15,753,878</b>	<b>0</b>	<b>13,321,117</b>	<b>2,432,761</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Emerging  
Technologies in  
Education



## Capital Projects Technology Levy

### \*\*\*\* CAPITAL PROJECTS LEVY ASSUMPTIONS \*\*\*\*

Levy Amount:	First Calendar Year	2021	\$2,013,948	
	Second Calendar Year	2022	\$2,000,000	
Levy Collection Percentage:		Fall	47.05	%
		Spring	52.63	%
	< == First Year Data == >		< == Second Year Data == >	
	Total Assessed Valuation	Timber Valuation	Total Assessed Valuation	Timber Valuation
Snohomish County	\$7,630,994,168	\$133,082	\$7,630,994,168	\$133,082
Total	\$7,630,994,168	\$133,082	\$7,630,994,168	\$133,082

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

Local property tax collections (Acct 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of the Timber Excise Tax collection (Revenue Acct 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) Estimated Timber Levy	(3) Net Levy Amount	(4) Collection Percentage	(5) Amount Budgeted
			(1) - (2)		(3) x (4)
FALL 2021	\$2,013,948	\$35	\$2,013,913	47.05%	\$947,546
	\$2,013,948	\$35	\$2,013,913		\$947,546
SPRING 2022	\$2,000,000	\$35	\$1,999,965	52.63%	\$1,052,581
	\$2,000,000	\$35	\$1,999,965		\$1,052,581
			1100 TOTAL LOCAL TAXES:		\$2,000,127

#### PART II - TIMBER EXCISE TAX

	(1) 100% Timber Assessed Valuation	(2) \$ per Thousand	(3) Estimated Timber Levy	(4) Collection Percentage	(5) Amount Budgeted
			(1) x (2) / 1000		(3) x (4)
	\$133,082	\$0.264	\$35	0.00%	XXXXXX
FALL 2021	\$133,082	\$0.264	\$35		XXXXXX
	\$133,082	\$0.262	\$35	100.00%	\$35
SPRING 2022	\$133,082	\$0.262	\$35		\$35
			1500 TIMBER EXCISE TAX:		\$35

## **Debt Service Fund Budget Year 2021-22**

The Debt Service Fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and the expenditures related to the redemption of outstanding bonds and notes, as well as other long-term liabilities.

Provision must be made annually for a levy sufficient to meet the payments of principal, interest, and related expenditures for voted debt. The levy should be sufficient to cover tax payment delinquencies. Levy amounts are also based on leaving sufficient fund balance at the end of the fiscal year to provide between 40% and 60% of the funds needed for obligations from September 1 through March 31 of the following year.

The Lake Stevens School District has a total outstanding Voted Debt of \$114,800,000 as of September 1, 2021. The largest part of that debt is the \$67,740,000 issue that was sold in June of 2016 for the first phase of a long-range construction project that includes the building of Stevens Creek Elementary and the Early Learning Center. The next largest part of the debt is the \$37,265,000 that was sold in September 2017 to replace and expand selected buildings at Lake Stevens High School, make district-wide improvements to school safety, security, health, educational areas and infrastructure. Principal payments for the 2021-22 budget year total \$8,335,000 and interest payments total \$4,528,000.

Non-voted bonds are also serviced in the Debt Service Fund rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, an operating transfer must be used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the Debt Service Fund.

Currently, the District does not have any non-voted bond issues outstanding.

**Debt Service Fund  
Budget Year 2021-22**

	Actual 2019/20	Budget 2020/21	Budget 2021/22
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000 Local Taxes	\$12,789,857	\$12,360,075	\$13,110,187
2000 Local Nontax	\$51,529	\$22,779	\$4,931
3000 State, General Purpose	\$0	\$0	\$0
5000 Federal, General Purpose	\$0	\$0	\$0
9000 Other Financing Sources	\$0	\$0	\$0
<b>A. Total REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$12,841,386</b>	<b>\$12,382,854</b>	<b>\$13,115,118</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	\$7,440,000	\$7,890,000	\$8,335,000
Interest on Bonds	\$5,026,025	\$4,797,900	\$4,528,000
Interfund Loan Interest	\$0	\$0	\$0
Bond Transfer Fees	\$0	\$0	\$0
Arbitrage Rebate	\$0	\$0	\$0
Underwriter's Fees	\$0	\$100,000	\$100,000
<b>B. Total EXPENDITURES</b>	<b>\$12,466,025</b>	<b>\$12,787,900</b>	<b>\$12,963,000</b>
<b>C. G.L. OTHER FINANCING USES (GL 536)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>D. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES (A - B - C)</b>	<b>\$375,361</b>	<b>(\$405,046)</b>	<b>\$152,118</b>
<b>BEGINNING FUND BALANCE</b>			
G.L. 810 Restricted for Other Items	\$0	\$0	\$0
G.L. 830 Restricted for Debt Service	\$5,429,587	\$5,562,000	\$5,834,000
G.L. 835 Restricted for Arbitrage Rebate	\$0	\$0	\$0
G.L. 889 Assigned to Fund Purposes	\$0	\$0	\$0
<b>E. Total BEGINNING FUND BALANCE</b>	<b>\$5,429,587</b>	<b>\$5,562,000</b>	<b>\$5,834,000</b>
<b>F. G.L. 898 PRIOR YEAR ADJUSTMENTS (+ or -)</b>			<b>XXXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L. 810 Restricted for Other Items	\$0	\$0	\$0
G.L. 830 Restricted for Debt Service	\$5,804,948	\$5,156,954	\$5,986,118
G.L. 835 Restricted for Arbitrage Rebate	\$0	\$0	\$0
G.L. 889 Assigned to Fund Purposes	\$0	\$0	\$0
<b>I. Total ENDING FUND BALANCE (D + E + or - F)</b>	<b>\$5,804,948</b>	<b>\$5,156,954</b>	<b>\$5,986,118</b>

# **Debt Service Fund Budget Year 2021-22**

## **DETAIL OF OUTSTANDING BONDS**

<b>Date of Issue</b>	<b>Amount of Original Issue</b>	<b>Estimated Amount Outstanding September 1, 2021</b>
<b>A. VOTED BONDS</b>		
2005 Gen Obligation Bond - Refund 4/24/12	\$10,000,000	\$8,320,000
2006 Gen Obligation Bond - Refund 2/13/14	\$9,990,000	\$9,455,000
2005 & 2006 Gen Obligation Bond – Refund 5/19/15	\$9,935,000	\$3,605,000
2016 Gen Obligation Bond – P-5, LSHS, Other 6/30/16	\$67,740,000	\$61,745,000
2017 Gen Obligation Bond - P-5, LSHS, Other 9/14/17	\$37,265,000	\$31,675,000
<b>TOTAL VOTED BONDS</b>	<b>\$134,930,000</b>	<b>\$114,800,000</b>
<b>B. NON-VOTED BONDS</b>		
	\$0	\$0
<b>TOTAL NON-VOTED BONDS</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ALL BONDS</b>	<b>\$134,930,000</b>	<b>\$114,800,000</b>

## Debt Service Levy Assumptions

**** DEBT SERVICE LEVY ASSUMPTIONS ****			
Levy Amount:	First Calendar Year	2021	\$13,116,784
	Second Calendar Year	2022	\$13,184,000

Levy Collection Percentage:	Fall	47.05	%
	Spring	52.63	%

	< = = First Year Data = =>		< = = Second Year Data = =>	
	Total Assessed Valuation	Timber Valuation	Total Assessed Valuation	Timber Valuation
Snohomish County	\$7,630,994,168	\$133,082	\$7,630,994,168	\$133,082
Total	\$7,630,994,168	\$133,082	\$7,630,994,168	\$133,082

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

Local property tax collections (Acct 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of the Timber Excise Tax collection (Revenue Acct 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) Estimated Timber Levy	(3) Net Levy Amount	(4) Collection Percentage	(5) Amount Budgeted
			(1) - (2)		(3) x (4)
FALL 2021	\$13,116,784	\$229	\$13,116,555	47.05%	\$6,171,339
SPRING 2022	\$13,184,000	\$230	\$13,183,770	52.63%	\$6,938,618
1100 TOTAL LOCAL TAXES:					\$13,109,957
					=====

#### PART II - TIMBER EXCISE TAX

	(1) 100% Timber Assessed Valuation	(2) \$ per Thousand	(3) Estimated Timber Levy	(4) Collection Percentage	(5) Amount Budgeted
			(1) x (2)/1000		(3) x (4)
FALL 2021	\$133,082	\$1.719	\$229	0.00%	XXXXXX
SPRING 2022	\$133,082	\$1.728	\$230	100.00%	\$230
1500 TIMBER EXCISE TAX					\$230
					=====



## **Associated Student Body Fund Budget Year 2021-22**

The Associated Student Body (ASB) Fund is designated as a special revenue fund. Fees collected from students and non-students, as a condition of their attendance at any optional, non-credit, extracurricular event of the District finance this fund, along with other student initiated fund raising.

One of the stated purposes in the rules and regulations issued by OSPI is to encourage the supervised self-government of Associated Student Bodies. The Lake Stevens School District Board of Directors has developed policies and procedures to promote this goal. Except for moneys held in trust in the fund, the financial resources of the ASB fund are for the extracurricular benefit of the students. Their involvement in decision-making processes is an integral part of Associated Student Body government. The students have adult supervision to administer the ASB programs, and the students must participate in determining the uses of ASB resources. Final approval of ASB activities rests with the Board of Directors; however, the students determine what activities will constitute the ASB program. According to the rules and regulations governing the Associated Student Body program, "the Associated Student Bodies participate in the determination of the purposes for which Associated Student Body financial resources shall be budgeted and disbursed."

In the ASB Fund each student activity group prepares a budget for the fiscal year. The budgets for all the student activity groups combine to constitute the Associated Student Body Fund budget for each school. After the student council and the primary advisor approve the budget, it is sent to the District's Assistant Superintendent for approval and consolidation with all other Associated Student Body budgets of the District. These budgets are consolidated and presented to the School District's Board of Directors as the proposed ASB Fund budget for the district.

It is important to note that no student activity group is allowed to have a negative ending balance. This means that no student activity group can disburse money unless the money is available in the student activity group's account. Therefore, even if an activity group has budgeted for expenditures within its budget, it may not expend any funds until they have been deposited into its account to cover the expenditures.

District ASB expenditures are budgeted at \$1,212,243 and revenue is budgeted at \$1,121,544. The ASB fund balance reserves of \$510,305 will be used to offset the expenditures if they exceed the revenue.

**Associated Student Body Fund  
Budget Year 2021-22**

REVENUES	Actual 2019/20	Budget 2020/21	Budget 2021/22
1000 General Student Body	\$502,063	\$745,530	\$817,830
2000 Athletics	\$8,247	\$30,969	\$23,219
3000 Classes	\$22,187	\$60,500	\$59,500
4000 Clubs	\$41,027	\$188,515	\$175,345
6000 Private Moneys	\$8,888	\$37,600	\$45,650
<b>A. Total REVENUES</b>	<b>\$582,411</b>	<b>\$1,063,114</b>	<b>\$1,121,544</b>
EXPENDITURES			
1000 General Student Body	\$263,395	\$622,752	\$645,194
2000 Athletics	\$172,563	\$234,931	\$206,371
3000 Classes	\$19,100	\$56,290	\$56,290
4000 Clubs	\$69,164	\$284,192	\$256,168
6000 Private Moneys	\$9,916	\$37,100	\$48,220
<b>B. Total EXPENDITURES</b>	<b>\$534,138</b>	<b>\$1,235,265</b>	<b>\$1,212,243</b>
<b>C. EXCESS of REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$48,273</b>	<b>(\$172,151)</b>	<b>(\$90,699)</b>
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	\$0	\$0	\$0
G.L.819 Restricted for Fund Purposes	\$709,918	\$703,230	\$601,004
G.L.840 Nonspendable FB-Inventory & Prepaid	\$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
<b>D. Total BEGINNING FUND BALANCE</b>	<b>\$709,918</b>	<b>\$703,230</b>	<b>\$601,004</b>
<b>E. G.L. 898 PRIOR YEAR ADJUSTMENTS (+ or -)</b>	<b>\$0</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	\$0	\$0	\$0
G.L.819 Restricted for Fund Purposes	\$757,581	\$531,079	\$510,305
G.L.840 Nonspendable FB-Inventory & Prepaid	\$610	\$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
<b>F. Total ENDING FUND BALANCE (C + D + or - E)</b>	<b>\$758,191</b>	<b>\$531,079</b>	<b>\$510,305</b>

ASB FUND SUMMARY	Lake Stevens High School	Cavelero Mid-High	Prove Alt.	North Lake Middle School	Lake Stevens Middle School	Home-link K - 12	Glenwood	Highland	Hillcrest	Mt. Pilchuck	Skyline	Stevens Creek	Sunny-crest	TOTAL
	-----Elementary Schools-----													
<b>REVENUES</b>														
1000 GENERAL STUDENT BODY	407,550	109,500	0	42,400	83,100	0	18,280	44,000	18,200	14,000	17,200	43,000	20,600	<b>817,830</b>
2000 ATHLETICS	9,000	4,869	0	350	9,000	0	0	0	0	0	0	0	0	<b>23,219</b>
3000 CLASSES	56,500	2,000	0	0	1,000	0	0	0	0	0	0	0	0	<b>59,500</b>
4000 CLUBS	126,660	28,485	0	1,000	10,800	0	6,500	0	0	0	0	1,000	900	<b>175,345</b>
6000 PRIVATE MONIES	33,600	8,000	0	250	1,800	0	0	0	0	0	1,000	1,000	0	<b>45,650</b>
<b>(A) TOTAL REVENUES</b>	<b>633,310</b>	<b>152,854</b>	<b>0</b>	<b>44,000</b>	<b>105,700</b>	<b>0</b>	<b>24,780</b>	<b>44,000</b>	<b>18,200</b>	<b>14,000</b>	<b>18,200</b>	<b>45,000</b>	<b>21,500</b>	<b>1,121,544</b>
<b>EXPENDITURES</b>														
1000 GENERAL STUDENT BODY	316,114	95,250	0	39,700	59,800	0	17,000	31,050	11,000	10,880	17,200	27,000	20,200	<b>645,194</b>
2000 ATHLETICS	116,715	68,656	0	14,300	6,700	0	0	0	0	0	0	0	0	<b>206,371</b>
3000 CLASSES	54,690	1,000	0	0	600	0	0	0	0	0	0	0	0	<b>56,290</b>
4000 CLUBS	178,216	43,002	0	8,000	10,800	0	6,500	1,850	0	0	0	1,000	6,800	<b>256,168</b>
6000 PRIVATE MONIES	35,600	8,000	0	900	1,720	0	0	0	0	0	1,000	1,000	0	<b>48,220</b>
<b>(B) TOTAL EXPENDITURES</b>	<b>701,335</b>	<b>215,908</b>	<b>0</b>	<b>62,900</b>	<b>79,620</b>	<b>0</b>	<b>23,500</b>	<b>32,900</b>	<b>11,000</b>	<b>10,880</b>	<b>18,200</b>	<b>29,000</b>	<b>27,000</b>	<b>1,212,243</b>
<b>(C) EXCESS REV OVER OR UNDER EXP (A-B)</b>	<b>(68,025)</b>	<b>(63,054)</b>	<b>0</b>	<b>(18,900)</b>	26,080	0	1,280	11,100	7,200	3,120	0	16,000	<b>(5,500)</b>	<b>(90,699)</b>
BEGINNING FUND BALANCE														
GL819 Restrict. Fund Purpose	<b>226,574</b>	<b>149,990</b>	<b>14,029</b>	<b>41,884</b>	<b>61,238</b>	<b>2,016</b>	<b>25,927</b>	<b>14,110</b>	<b>19,900</b>	<b>10,308</b>	<b>7,763</b>	<b>16,065</b>	<b>11,200</b>	<b>601,004</b>
<b>(D) TOTAL BEG. FUND BAL</b>	<b>226,574</b>	<b>149,990</b>	<b>14,029</b>	<b>41,884</b>	<b>61,238</b>	<b>2,016</b>	<b>25,927</b>	<b>14,110</b>	<b>19,900</b>	<b>10,308</b>	<b>7,763</b>	<b>16,065</b>	<b>11,200</b>	<b>601,004</b>
<b>(E) ADJUST. TO FUND BAL</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
GL819 Restrict Fund Purpose	\$158,549	\$86,936	\$14,029	\$22,984	\$87,318	\$2,016	\$27,207	\$25,210	\$27,100	\$13,428	\$7,763	\$32,065	\$5,700	\$510,305
<b>(F) TOTAL END FUND BAL</b>	<b>\$158,549</b>	<b>\$86,936</b>	<b>\$14,029</b>	<b>\$22,984</b>	<b>\$87,318</b>	<b>\$2,016</b>	<b>\$27,207</b>	<b>\$25,210</b>	<b>\$27,100</b>	<b>\$13,428</b>	<b>\$7,763</b>	<b>\$32,065</b>	<b>\$5,700</b>	<b>\$510,305</b>

## **Transportation Vehicle Fund Budget Year 2021-22**

The Lake Stevens School District currently has ninety-four (94) buses in its fleet. Twenty-two (22) of the buses are equipped for special needs students. Currently there are seven (7) buses over 20 years old and fifty-four percent (54%) of the fleet is 2010 or newer.

According to Section 505(6) of the Washington State Operating Budget (3ESHB 212), the superintendent of public instruction shall base depreciation payments for school district buses on the pre-sales tax five-year average of lowest bids in the appropriate category of bus. In the final year on the depreciation schedule, the depreciation payment shall be based on the lowest bid in the appropriate bus category for that school year. Of the District's ninety-four buses, thirty-eight buses (41% of the fleet) are completely depreciated off the State's Depreciation Schedule.

Depreciation for the 2021-22 fiscal year is estimated by OSPI and we have used their numbers for our budget. For 2021-22, revenue that will be deposited from depreciation reimbursements are projected to be \$371,650. Any new buses purchased and placed on routes will get a monthly allowance that will be added to the Transportation Vehicle fund.

The State's formula for funding of the Transportation Vehicle Fund does not provide for the needs of a district impacted by growth. Funding the growth of the Lake Stevens School District's bus fleet has been partially through the use of depreciation funds.

The 2021-22 Transportation Vehicle Fund Expenditure budget includes an authorization to purchase up to six (6) buses, if needed. The District has plans to purchase five (5) transit and one (1) special needs bus during the 2021-22 fiscal year without the need to surplus any buses. The remaining will be capacity to replace buses in an emergent or growth situation. The total budgeted expenditures are projected to be \$863,900.

The Ending Fund Balance is projected to be \$433,200.

**Transportation Vehicle Fund  
Budget Year 2021-22**

REVENUES AND OTHER FINANCING SOURCES	Actual 2019/20	Budget 2020/21	Budget 2021/22
1100 Local Property Tax	\$0	\$0	\$0
2300 Investment Earnings	\$9,777	\$500	\$60
2800 Insurance Recoveries	\$0	\$0	\$0
4499 Transportation Reimburse Depreciation	\$358,223	\$400,300	\$371,650
9100 Sale of Bonds	\$0	\$0	\$0
9300 Sale of Equipment	\$0	\$0	\$0
<b>A. REVENUES, OTHER FINANCING SOURCES (LESS TRANSFERS)</b>	<b>\$368,000</b>	<b>\$400,800</b>	<b>\$371,710</b>
<b>B. 9900 OPERATING TRANSFERS IN (from Gen Fund)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>C. Total REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$368,000</b>	<b>\$400,800</b>	<b>\$371,710</b>
<b>EXPENDITURES</b>			
Program 99 Pupil Transportation			
Act. 33 Transportation Equipment Purchases	\$270,468	\$880,000	\$863,900
Act. 34 Transportation Equipment Major Repair	\$0	\$0	\$0
Act. 61 Bond/Levy Issuance and/or Election	\$0	\$0	\$0
Act. 91 Principal	\$0	\$0	\$0
Act. 92 Interest	\$0	\$0	\$0
Act. 93 Arbitrage Rebate	\$0	\$0	\$0
<b>D. Total EXPENDITURES</b>	<b>\$270,468</b>	<b>\$880,000</b>	<b>\$863,900</b>
<b>E. G L 536 OTHER FINANCING USES- TRF OUT (to the Debt Service Fund)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F. G L 535 OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>G. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER/(UNDER) EXP &amp; OTHER FIN. USES (C - D - E - F)</b>	<b>\$97,532</b>	<b>(\$479,200)</b>	<b>(\$492,190)</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.819 Restricted for Fund Purposes	\$876,646	\$975,469	\$925,390
G.L.890 Unassigned Fund Balance	\$0	\$0	\$0
<b>H. Total BEGINNING FUND BALANCE</b>	<b>\$876,646</b>	<b>\$975,469</b>	<b>\$925,390</b>
<b>I. G.L. 898 PRIOR YEAR ADJUSTMENTS (+ or -)</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.819 Restricted for Fund Purposes	\$974,178	\$496,269	\$433,200
G.L.889 Assigned to Fund Purposes	\$0	\$0	\$0
<b>J. Total ENDING FUND BALANCE (G+H, + or - I)</b>	<b>\$974,178</b>	<b>\$496,269</b>	<b>\$433,200</b>

## **Four Year Budgets Budget Years 2021-22 through 2024-25**

Beginning January 1, 2018, RCW 28A.505.040 required the District to provide a high-level four year budget summary plan and four-year enrollment projection to include the following school years: 2021-22; 2022-23; 2023-24; 2024-25.

On or before the tenth day of July in each year, all school districts shall prepare their budget for the ensuing fiscal year. The annual budget development process shall include the development or update of a four-year budget plan that includes a four-year enrollment projection. The four-year budget plan must include an estimate of funding necessary to maintain the continuing costs of program and service levels and any existing supplemental contract obligations. The completed budget must include a summary of the four-year budget plan and set forth the complete financial plan of the district for the ensuing fiscal year.

Upon completion of their budgets, every school district shall electronically publish a notice stating that the district has completed the budget, posted it electronically, placed it on file in the school district administration office, and that a copy of the budget and a summary of the four-year budget plan will be furnished to any person who calls upon the district for it.

School districts shall submit one copy of their budget and the four-year budget plan summary to their educational service districts and the office of the superintendent of public instruction for review and comment by July 10th. The superintendent of public instruction may delay the date in this section if the state's operating budget is not finally approved by the legislature until after June 1st.

The office of the superintendent of public instruction shall consider the information provided when ranking each school district by the school district's financial health in order to provide information for districts to avoid potential financial difficulty, insolvency, or binding conditions.

General Fund (10)					
Four Year Budget					
2021-22 to 2024-25					
		Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
<b>Revenues:</b>					
1000	Local Taxes	\$13,620,492	\$16,422,102	\$18,991,793	\$20,701,042
2000	Local Support Nontax	\$1,720,645	\$895,138	\$895,138	\$895,138
3000	State, General Purpose	\$89,753,326	\$90,762,205	\$93,253,795	\$96,055,996
4000	State, Special Purpose	\$21,427,523	\$20,652,037	\$22,514,610	\$23,139,229
5000	Federal, General Purpose	\$5,000	\$5,000	\$5,000	\$5,000
6000	Federal, Special Purpose	\$12,067,512	\$5,040,067	\$5,040,067	\$5,040,067
7000	Revenue From Other School Districts	\$1,652,000	\$1,668,520	\$1,685,205	\$1,702,057
8000	Revenue from Other Entities	\$870,100	\$681,100	\$681,100	\$681,100
9000	Other Financing Sources	\$1,051,943			
	<b>Total Revenue</b>	<b>\$142,168,541</b>	<b>\$136,126,169</b>	<b>\$143,066,708</b>	<b>\$148,219,629</b>
<b>Expenditures:</b>					
00	Regular Instruction	\$80,037,520	\$76,746,553	\$78,347,318	\$80,765,217
10	Federal Stimulus	\$6,655,962			
20	Special Education Instruction	\$24,085,901	\$23,095,542	\$23,577,264	\$24,304,889
30	Vocational Education Instruction	\$5,275,123	\$5,058,222	\$5,163,725	\$5,323,084
40	Skill Center Instruction		\$0	\$0	\$0
50\60	Compensatory Education Instruction	\$4,109,900	\$3,940,910	\$4,023,109	\$4,147,267
70	Other Instructional Programs	\$1,191,906	\$1,142,897	\$1,166,736	\$1,202,743
80	Community Services	\$1,659,036	\$1,590,820	\$1,624,001	\$1,674,120
90	Support Services	\$29,859,292	\$28,631,544	\$29,228,735	\$30,130,771
	<b>Total Expenditures</b>	<b>\$152,874,640</b>	<b>\$140,206,488</b>	<b>\$143,130,888</b>	<b>\$147,548,091</b>
	<b>Other Financing Uses - Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Excess of Revenues/OFS</b>				
	<b>Over(Under) Expenditures/OFU</b>	<b>(\$10,706,099)</b>	<b>(\$4,080,319)</b>	<b>(\$64,180)</b>	<b>\$671,538</b>
898	Prior Year Corrections or Restatements				
	<b>Total Beginning Fund Balance</b>	<b>\$22,013,675</b>	<b>\$11,307,576</b>	<b>\$7,227,257</b>	<b>\$7,163,077</b>
	<b>Total Ending Fund Balance</b>	<b>\$11,307,576</b>	<b>\$7,227,257</b>	<b>\$7,163,077</b>	<b>\$7,834,615</b>
	<i>Fund Balance as % of Expenditures</i>	<i>7.40%</i>	<i>5.15%</i>	<i>5.00%</i>	<i>5.31%</i>
<b>Ending Fund Balance:</b>					
810	Restricted for Other Items				
821	Restricted for Carryover of Restricted Revenue	\$0	\$0	\$0	\$0
840	Nonspendable Fund Balance - Inventory & Prepaid Items	\$240,000	\$240,000	\$240,000	\$240,000
845	Restricted for Self-Insurance (was NBN)				
870	Committed to Other Purposes				
888	Assigned to Other Purposes	\$3,725,128	\$3,829,232	\$3,936,459	\$4,046,903
890	Unassigned Fund Balance	\$7,342,448	\$3,158,025	\$2,986,618	\$3,547,712
	<b>Total Ending Fund Balance</b>	<b>\$11,307,576</b>	<b>\$7,227,257</b>	<b>\$7,163,077</b>	<b>\$7,834,615</b>

Capital Projects Fund (20)					
Four Year Budget					
2021-22 to 2024-25					
		Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
<b>Revenues:</b>					
1000	Local Taxes	\$2,000,162	\$1,993,762	\$1,993,762	\$1,993,762
2000	Local Support Nontax	\$1,437,626	\$1,202,815	\$1,202,815	\$1,202,000
3000	State, General Purpose				
4000	State, Special Purpose	\$7,737,672	\$531,967		
5000	Federal, General Purpose				
6000	Federal, Special Purpose				
7000	Revenue From Other School Districts				
8000	Other Agencies and Associates				
9000	Other Financing Sources				
	<b>Total Revenues/OFS</b>	\$11,175,460	\$3,728,544	\$3,196,577	\$3,195,762
<b>Expenditures:</b>					
10	Sites				
20	Buildings	\$13,321,117	\$1,671,967	\$1,141,400	\$1,140,585
30	Equipment	\$2,432,761	\$2,056,022	\$2,055,177	\$2,055,177
40	Energy				
50	Sales and Lease				
60	Bond Issuance				
90	Debt				
	<b>Total Expenditures</b>	\$15,753,878	\$3,727,989	\$3,196,577	\$3,195,762
	<b>Other Financing Uses - Transfers Out</b>	\$0	\$0	\$0	\$0
	<b>Excess of Revenues/OFS</b>				
	<b>Over(Under) Expenditures/OFU</b>	(\$4,578,418)	\$555	\$0	\$0
	<b>Total Beginning Fund Balance</b>	\$4,777,862	\$199,444	\$199,999	\$199,999
	<b>Total Ending Fund Balance</b>	\$199,444	\$199,999	\$199,999	\$199,999
<b>Ending Fund Balance:</b>					
861	Restricted from Bond Proceeds				
862	Committed from Levy Proceeds	\$199,444	\$199,999	\$199,999	\$199,999
863	Restricted from State Proceeds				
866	Restricted from Impact Fees				
889	Assigned to Fund Purpose				
	<b>Total Ending Fund Balance</b>	\$199,444	\$199,999	\$199,999	\$199,999



Debt Service Fund (30)					
Four Year Budget					
2021-22 to 2024-25					
		Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
<b>Revenues:</b>					
1000	Local Taxes	\$13,110,187	\$13,083,000	\$13,247,000	\$13,378,000
2000	Local Support Nontax	\$4,931	\$4,640	\$4,650	\$4,660
3000	State, General Purpose				
5000	Federal, General Purpose				
9000	Other Financing Sources				
	<b>Total Revenues/OFS</b>	\$13,115,118	\$13,087,640	\$13,251,650	\$13,382,660
<b>Expenditures:</b>					
	Matured Bond Expenditures	\$8,335,000	\$8,820,000	\$9,325,000	\$9,805,000
	Interest on Bonds	\$4,528,000	\$4,176,075	\$3,815,900	\$3,431,575
	Interfund Loan Interest				
	Bond Transfer Fees				
	Arbitrage Rebate				
	Underwriter's Fees	\$100,000			
	<b>Total Expenditures</b>	\$12,963,000	\$12,996,075	\$13,140,900	\$13,236,575
	<b>Other Financing Uses</b>	\$0	\$0	\$0	\$0
	<b>Excess of Revenues/OFS</b>				
	<b>Over(Under) Expenditures</b>	\$152,118	\$91,565	\$110,750	\$146,085
	<b>Total Beginning Fund Balance</b>	\$5,834,000	\$5,986,118	\$6,077,683	\$6,188,433
	<b>Total Ending Fund Balance</b>	\$5,986,118	\$6,077,683	\$6,188,433	\$6,334,518
<b>Ending Fund Balance:</b>					
830	Restricted for Debt Service	\$5,986,118	\$6,077,683	\$6,188,433	\$6,334,518
	<b>Total Ending Fund Balance</b>	\$5,986,118	\$6,077,683	\$6,188,433	\$6,334,518

ASB Fund (40)					
Four Year Budget					
2021-22 to 2024-25					
		Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
<b>Revenues:</b>					
1000	General Student Body	\$817,830	\$720,000	\$720,000	\$720,000
2000	Athletics	\$23,219	\$30,000	\$30,000	\$30,000
3000	Classes	\$59,500	\$70,000	\$70,000	\$70,000
4000	Clubs	\$175,345	\$83,000	\$83,000	\$83,000
6000	Private Moneys	\$45,650	\$15,000	\$15,000	\$15,000
	<b>Total Revenues</b>	<b>\$1,121,544</b>	<b>\$918,000</b>	<b>\$918,000</b>	<b>\$918,000</b>
<b>Expenditures:</b>					
1000	General Student Body	\$645,194	\$475,000	\$522,000	\$522,000
2000	Athletics	\$206,371	\$176,000	\$194,000	\$194,000
3000	Classes	\$56,290	\$74,000	\$81,000	\$81,000
4000	Clubs	\$256,168	\$138,000	\$152,000	\$152,000
6000	Private Moneys	\$48,220	\$15,000	\$17,000	\$17,000
	<b>Total Expenditures</b>	<b>\$1,212,243</b>	<b>\$878,000</b>	<b>\$966,000</b>	<b>\$966,000</b>
<b>Excess of Revenues</b>					
<b>Over(Under) Expenditures</b>		<b>(\$90,699)</b>	<b>\$40,000</b>	<b>(\$48,000)</b>	<b>(\$48,000)</b>
<b>Total Beginning Fund Balance</b>		<b>\$601,004</b>	<b>\$510,305</b>	<b>\$550,305</b>	<b>\$502,305</b>
<b>Total Ending Fund Balance</b>		<b>\$510,305</b>	<b>\$550,305</b>	<b>\$502,305</b>	<b>\$454,305</b>
<b>Ending Fund Balance:</b>					
819	Restricted for Fund Purposes	\$510,305	\$550,305	\$502,305	\$454,305
840	Nonspendable FB - Inventory & Prepaid				
	<b>Total Ending Fund Balance</b>	<b>\$510,305</b>	<b>\$550,305</b>	<b>\$502,305</b>	<b>\$454,305</b>

Transportation Vehicle Fund (90)					
Four Year Budget					
2021-22 to 2024-25					
		Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
<b>Revenues:</b>					
1100	Local Property Taxes				
2300	Investment Earnings	\$60	\$60	\$60	\$60
2800	Insurance Recoveries				
4499	Transportation Reimbursement - Depreciation	\$371,650	\$430,230	\$492,760	\$473,250
9100	Sale of Bonds				
9300	Sale of Equipment				
	<b>Total Revenues/OFS</b>	\$371,710	\$430,290	\$492,820	\$473,310
<b>Expenditures:</b>					
30	Equipment	\$863,900	\$421,100	\$438,000	\$455,600
60	Bond Issuance				
90	Debt				
	<b>Total Expenditures</b>	\$863,900	\$421,100	\$438,000	\$455,600
	<b>Other Financing Uses - Transfers Out</b>	\$0	\$0	\$0	\$0
	<b>Excess of Revenues/OFS</b>				
	<b>Over(Under) Expenditures/OFU</b>	(\$492,190)	\$9,190	\$54,820	\$17,710
	<b>Total Beginning Fund Balance</b>	\$925,390	\$433,200	\$442,390	\$497,210
	<b>Total Ending Fund Balance</b>	\$433,200	\$442,390	\$497,210	\$514,920
<b>Ending Fund Balance:</b>					
819	Restricted for Fund Purpose	\$433,200	\$442,390	\$497,210	\$514,920
	<b>Total Ending Fund Balance</b>	\$433,200	\$442,390	\$497,210	\$514,920

The following people have been designated to address:

Fiscal Compliance Officer

Teresa Main, Assistant Superintendent of Business & Operations  
12309 22<sup>nd</sup> St NE  
Lake Stevens, WA 98258  
425-335-1503

Title IX & Civil Rights Officer

John Balmer Ed. D., Assistant Superintendent of Human Resource Services  
12309 22<sup>nd</sup> St NE  
Lake Stevens, WA 98258  
425-335-1500

ADA Compliance Officer

Miriam Tencate Ed. D., Executive Director of Special Services  
12309 22<sup>nd</sup> St NE  
Lake Stevens, WA 98258  
425-335-1504

Section 504 Compliance Officer

Miriam Tencate Ed. D., Executive Director of Special Services  
12309 22<sup>nd</sup> St NE  
Lake Stevens, WA 98258  
425-335-1504

*Lake Stevens School District does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression or identity, disability, or the use of a trained dog guide or service animal and provides equal access to the Boy Scouts and other designated youth groups. The following employee(s) has been designated to handle questions and complaints of alleged discrimination: John Balmer, Assistant Superintendent of Human Resource Services, 12309 22<sup>nd</sup> St NE, Lake Stevens, WA 98258, 425-335-1500.*