



# Lind School Dist. Annual Budget



## **Lind School District 2022-23 Budget Summary**

### Enrollment

- Projected enrollment at 189 FTE (2021-22 YE FTE 192.7)
- Special Education K-21 enrollment 25 (2021-22 YE FTE 25.44)

### Fund Balance

- Estimated beginning fund balance of \$1,100,000
- Estimated ending fund balance \$605,690

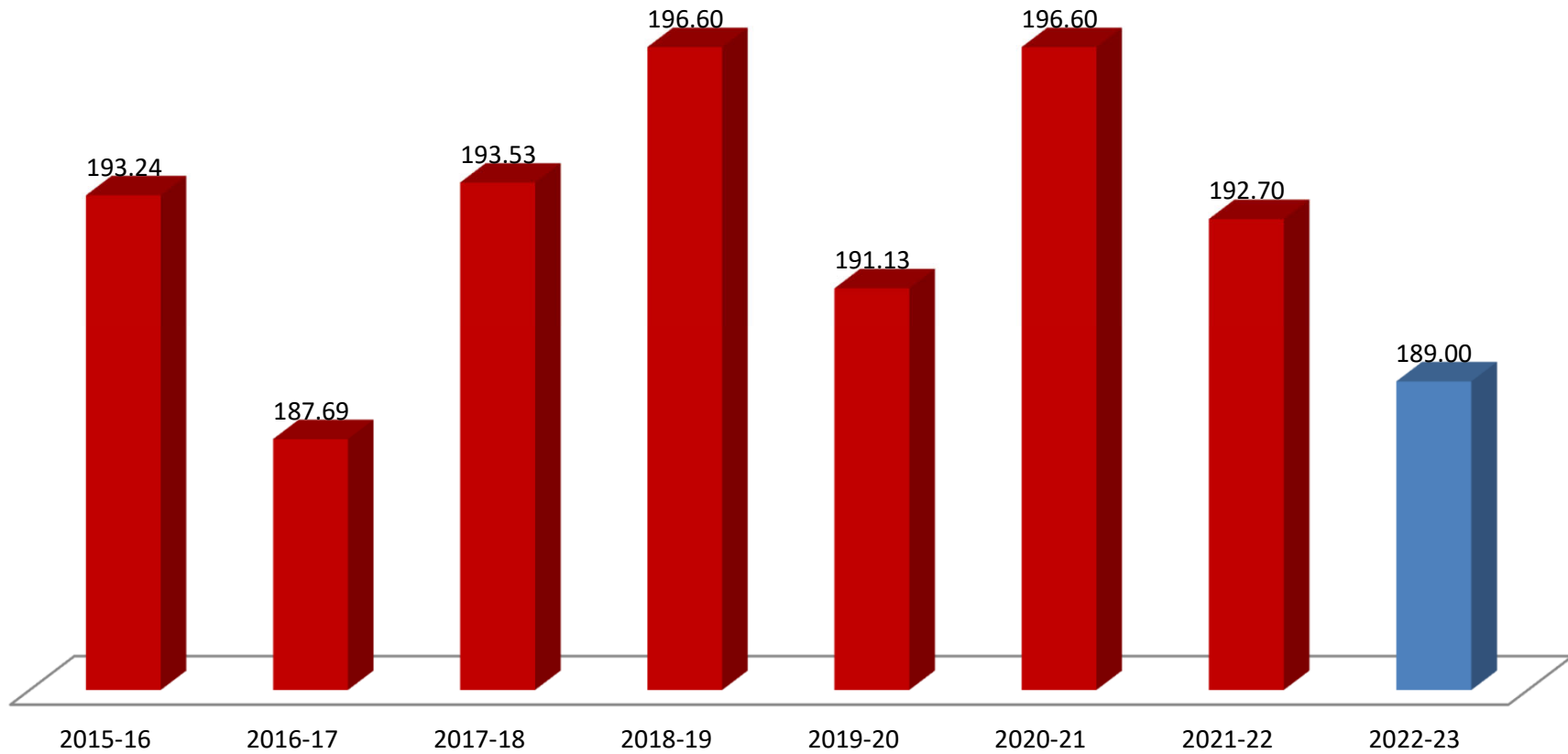
### Personnel

- Salary increases of 5.5% (received state funding for state funded staff allocations, not for local or grant funded positions)
- Step/experience increases
- 2 new certificated position (teacher and counselor)
- SEBB Insurance rate up from \$965 to \$1,026
- Retirement rates increased for TRS to 14.69% (up 1.87%), other plans stayed constant
- Salaries and benefits up roughly \$570,000 from 2021-22 Budget for reasons noted above
- Salaries and Benefits represent 78% of total annual budgeted expenditures

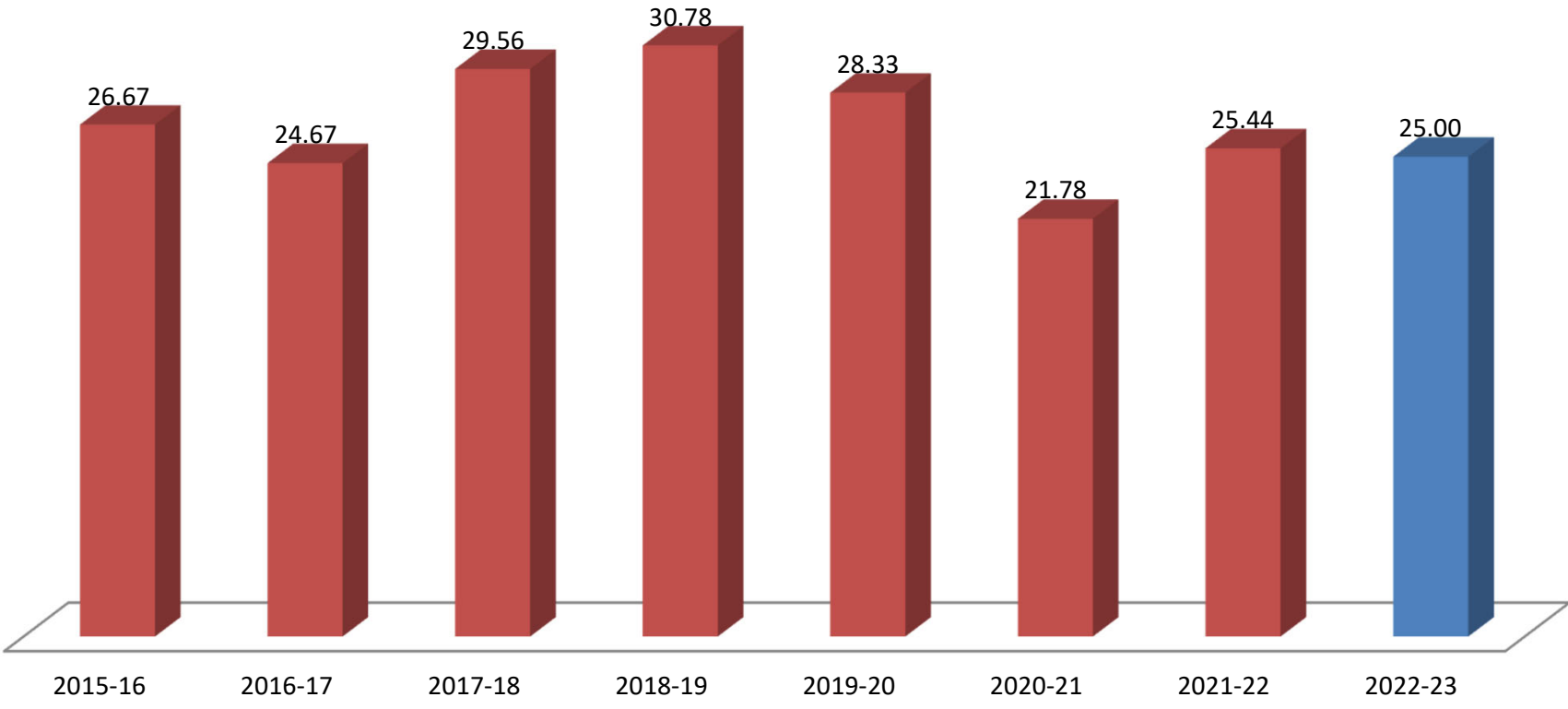
### Miscellaneous

- General Materials, Supplies and Operating Costs (MSOCs) funded allocation is \$1,461.11 per student, \$276,151 total funded for MSOCs.
- Budget includes allocation and expenditures for ESSER 3 remaining funds. ESSER 3 funding and expenditures are in the General Fund
- Additional state funding provided for physical, social and emotional support (PSES). Lind School District is in compliance with staffing requirements and is utilizing full funding from the state.
- Enrollment stabilization funding received May 2022 of \$51,273 - utilized in 2022-23, included in beginning fund balance.
- Four Year budget projection
  - Revenue and Expenditures 2% each
  - Assumed no ESSER funding after 2022-23
  - Looking at some staff reductions

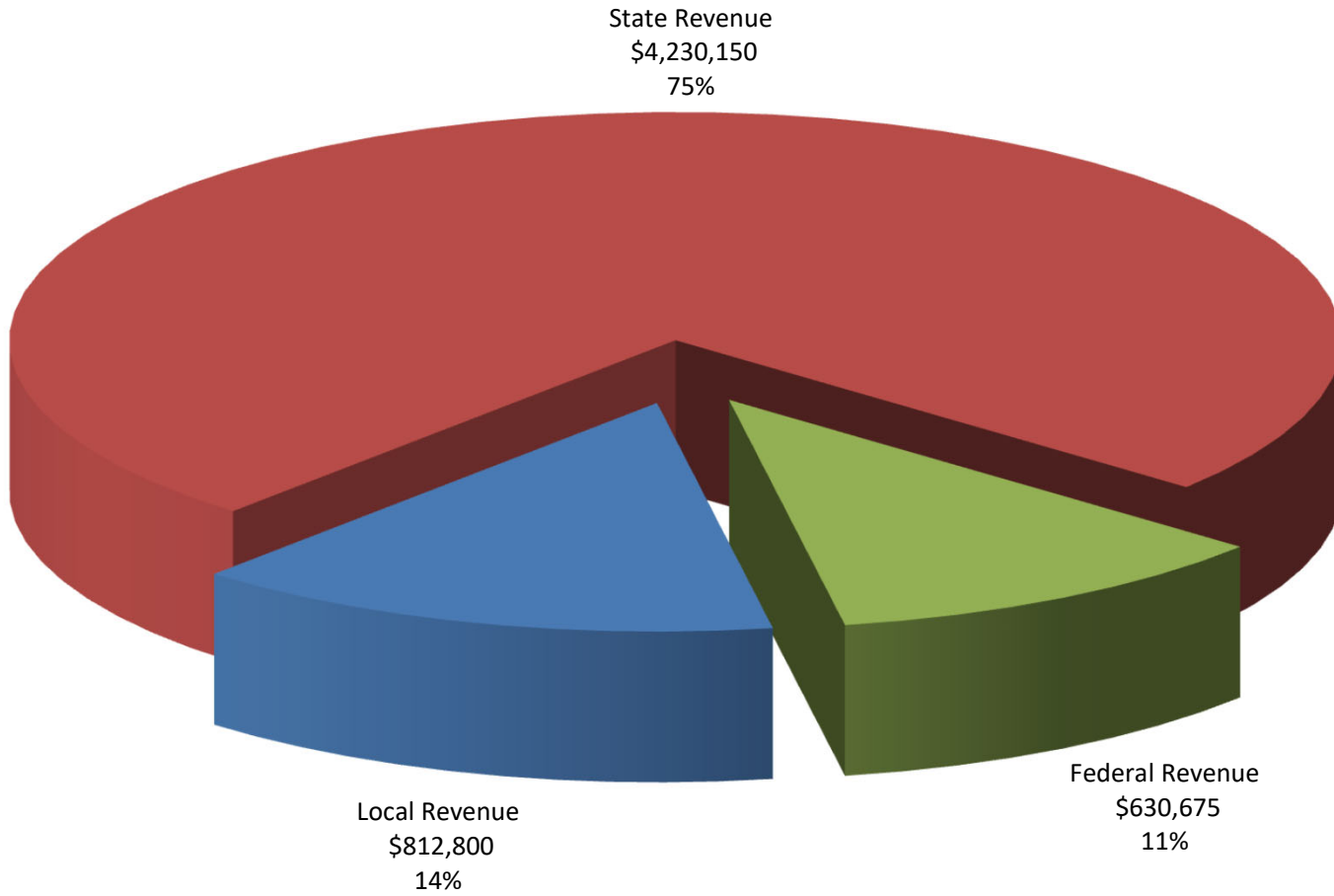
## Lind School District Total Enrollment - Excluding Running Start



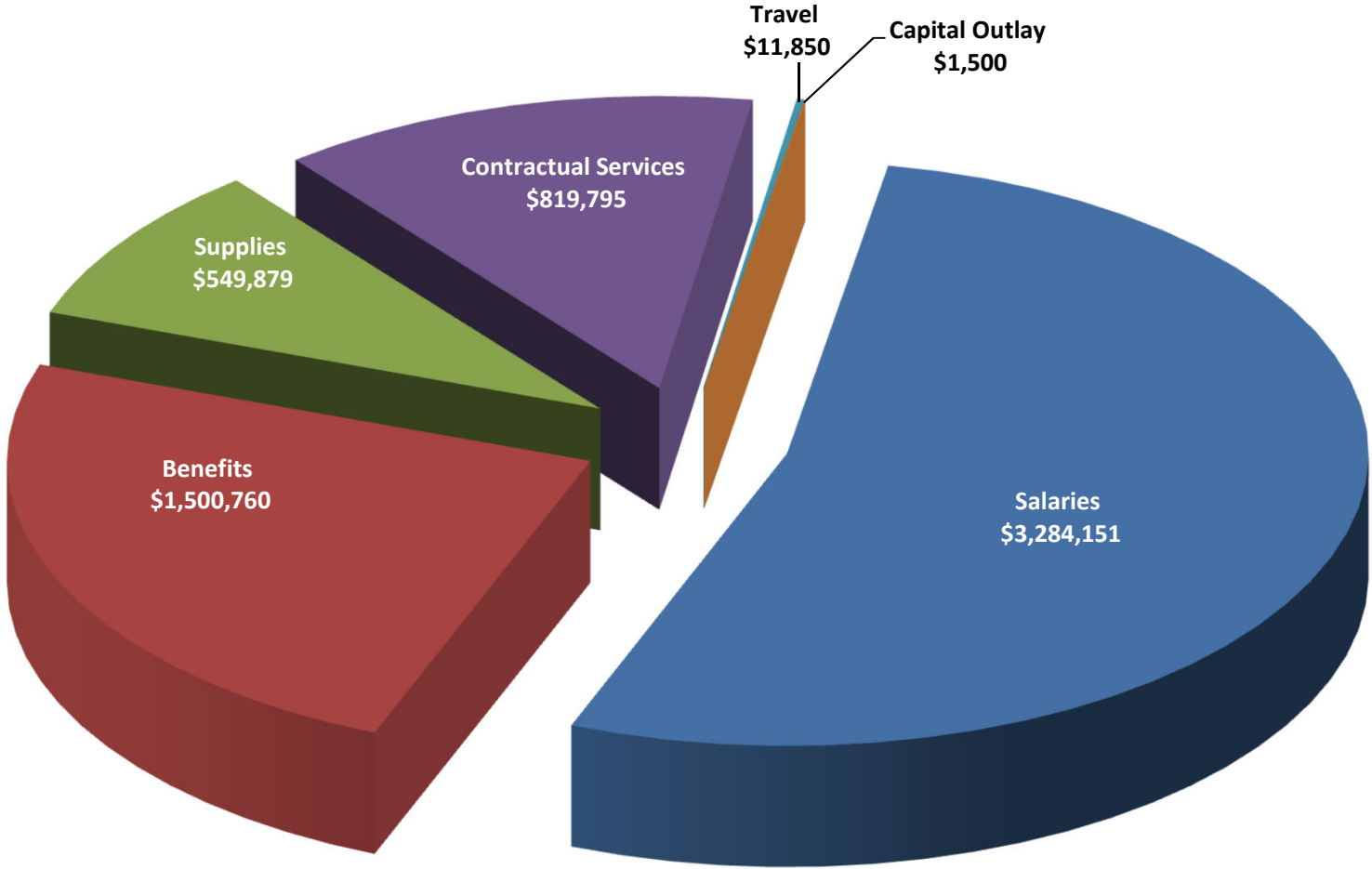
# Lind School District Special Education Enrollment



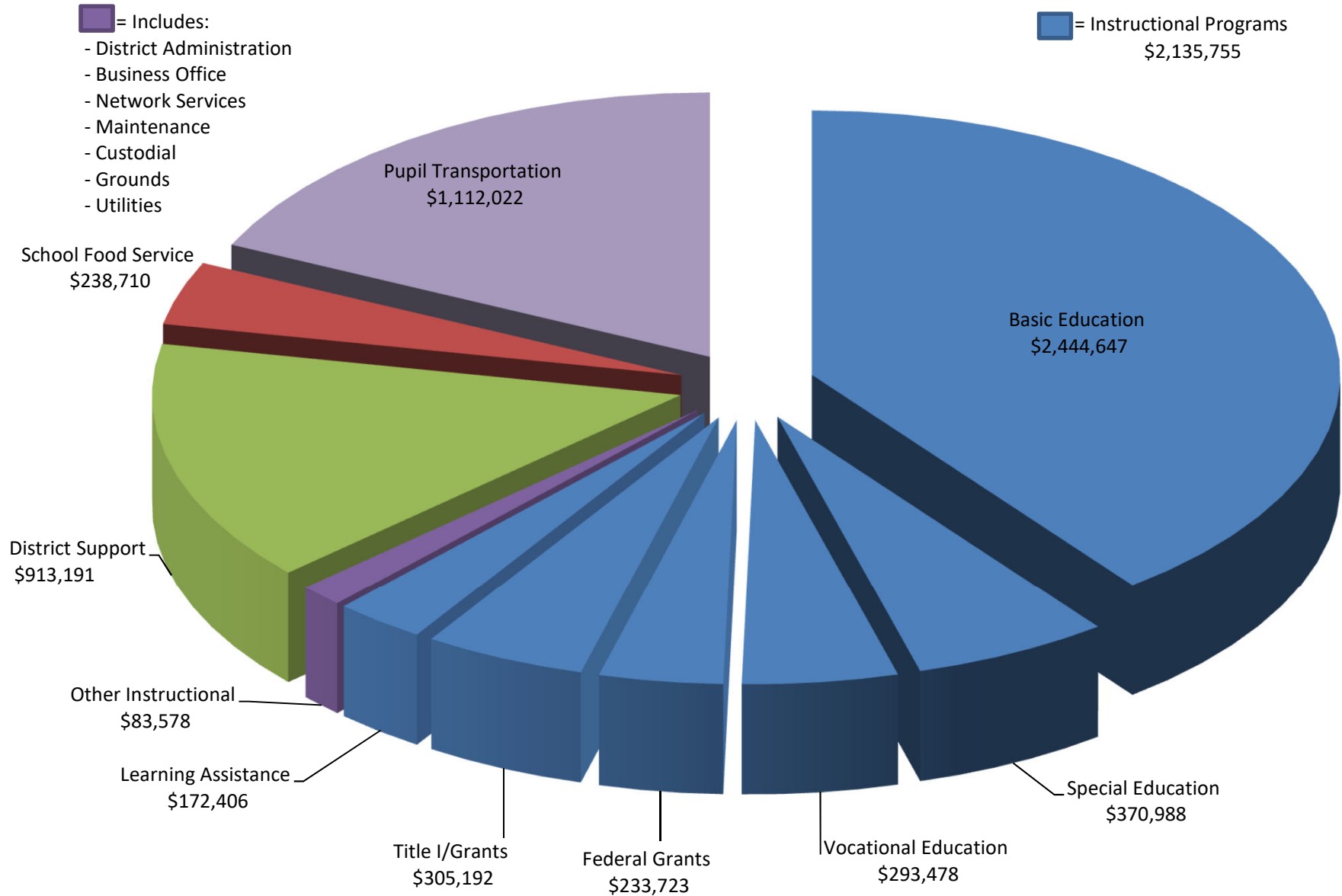
# Lind School District Estimated Revenues



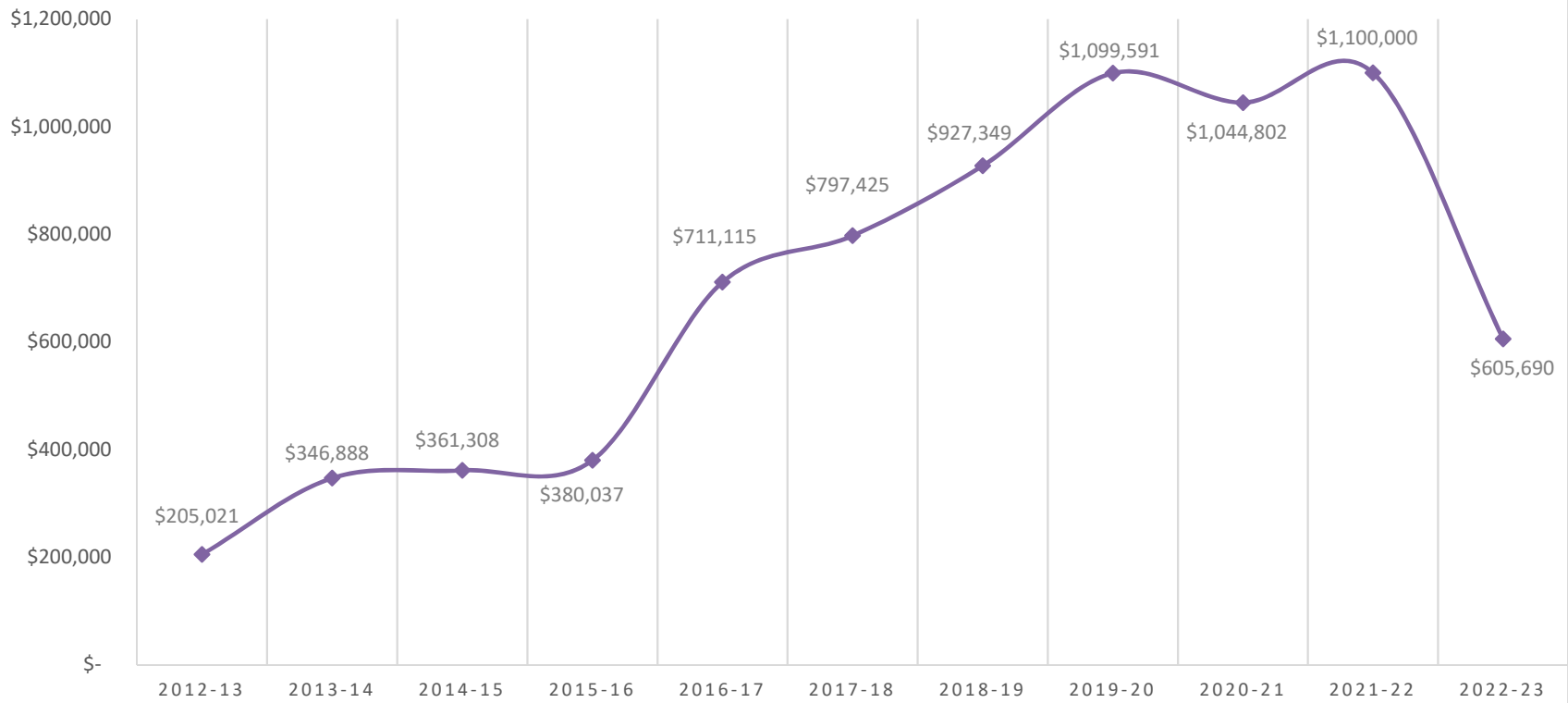
# Lind School District Estimated Expenditure by Object



# Lind School District Estimated Expenditure by Program

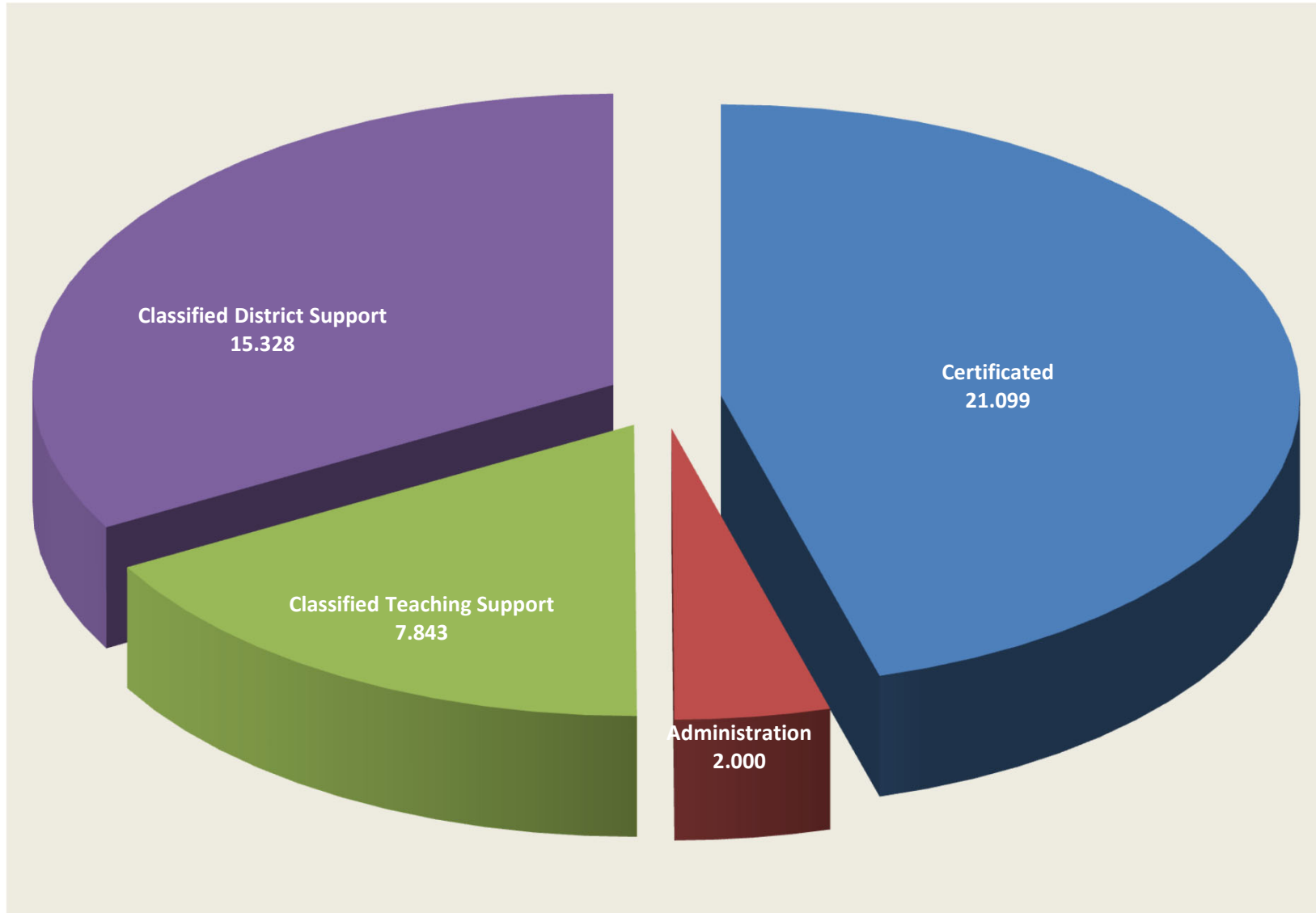


## LIND SCHOOL DISTRICT ENDING FUND BALANCE



This decline is based on additional costs in salaries and needs with limited funding.

## Lind School District Staffing Full Time Equivalent



## ASSOCIATE STUDENT BODY (ASB) FUND

The ASB Fund accounts for the financial resources of the associated student body clubs, classes, athletics and charitable purposes.

### **Description**

Beginning Fund Balance	\$10,000.00
Projected Revenues	\$11,000.00
Projected Expenditures	\$8,200.00
<b>Ending Fund Balance</b>	<b>\$12,800.00</b>

## Capital Project Fund

The Capital Projects Fund accounts for the financial resources used for purchases, renovations and upgrades to buildings and equipment. We are budgeting the nearly the balance of the capital projects account for minor improvements and facilities.

### **Description**

Beginning Fund Balance	\$0.00
Projected Revenues	\$47,530.00
Projected Expenditures	<u>\$30,000.00</u>
<b>Ending Fund Balance</b>	<b>\$17,530.00</b>

## DEBT SERVICE FUND

The Debt Service Fund accounts for the finance payback of the debt the School District obtained and paid through tax collection.

### **Description**

Beginning Fund Balance	\$354,000.00
Projected Revenues	\$385,400.00
Projected Expenditures	\$401,075.00
<b>Ending Fund Balance</b>	<b><u>\$338,325.00</u></b>

## TRANSPORTATION VEHICLE FUND

The transportation vehicle fund accounts for revenue from depreciation funded through the stat and sales of busses and is restricted for purchases of school busses. We have budgeted capacity for the purchase of one school bus in 2022-23.

### **Description**

Beginning Fund Balance	\$8,073.00
Projected Revenues	\$136,965.00
Projected Expenditures	<u>\$145,000.00</u>
<b>Ending Fund Balance</b>	<b><u>\$38.00</u></b>

# PROJECTED MSOC

## State Law Certification

In 2016, Legislature added a sentence to the very end of the budget requiring districts to disclose the use of the MSOC monies provided by the State.

See the chart below that shows Lind School District has allocated all of the state MSOC funds.

### Description

State provided MSOC Funds	\$276,151.32
District budgeted MSOC's	<u>\$549,879.00</u>
Difference	<b>-\$273,727.68</b>

Lind School District No.158  
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	5,673,625	11,000	385,400	47,530	136,965
Total Appropriation (Expenditures)	6,167,935	8,200	401,075	30,000	145,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	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	-494,310	2,800	-15,675	17,530	-8,035
Beginning Total Fund Balance	1,100,000	10,000	354,000	0	8,073
Ending Total Fund Balance	605,690	12,800	338,325	17,530	38

**SECTION B: EXCESS LEVIES FOR 2023 COLLECTION**

Excess levies approved by voters for 2023 collection	545,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	545,000	XXXXX	406,000	50,000	0

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

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	196.44		180.00		189.00	
FTE Certificated Employees	19.602		20.636		23.099	
FTE Classified Employees	17.853		21.933		23.877	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	5,052,700		5,824,953		5,673,625	
Total Expenditures	5,107,489		6,347,319		6,167,935	
Total Beginning Fund Balance	1,099,592		900,000		1,100,000	
Total Ending Fund Balance	1,044,803		377,634		605,690	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	2,081,421	40.75	2,160,840	34.04	2,444,647	39.63
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	233,723	3.79
Special Education Instruction	300,224	5.88	356,701	5.62	370,988	6.01
Vocational Instruction	272,556	5.34	278,481	4.39	293,478	4.76
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	390,333	7.64	431,147	6.79	477,598	7.74
Other Instructional Programs	72,570	1.42	73,951	1.17	83,578	1.36
Community Services	10,759	0.21	375,000	5.91	0	0.00
Support Services	1,744,389	34.15	2,127,199	33.51	2,263,923	36.70
Total - Program Groups	5,107,489	100.00	6,347,319	100.00	6,167,935	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	2,498,065	48.91	3,069,233	48.35	3,067,664	49.74
Teaching Support	383,364	7.51	312,816	4.93	404,689	6.56
Other Supportive Activities	1,538,361	30.12	2,227,025	35.09	1,841,619	29.86
Building Administration	318,946	6.24	397,373	6.26	426,025	6.91
Central Administration	328,832	6.44	340,872	5.37	427,938	6.94
Total - Activity Groups	5,107,489	100.00	6,347,319	100.00	6,167,935	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	1,585,599	31.04	1,767,951	27.85	2,048,171	33.21
Classified Salaries	950,503	18.61	1,095,569	17.26	1,235,980	20.04
Employee Benefits and Payroll Taxes	1,255,892	24.59	1,354,225	21.34	1,500,760	24.33
Supplies, Instructional Resources and Noncapitalized Items	454,879	8.91	1,236,494	19.48	549,879	8.92
Purchased Services	835,315	16.35	809,730	12.76	819,795	13.29
Travel	2,047	0.04	11,850	0.19	11,850	0.19
Capital Outlay	23,255	0.46	71,500	1.13	1,500	0.02
Total - Objects	5,107,489	100.00	6,347,319	100.00	6,167,935	100.00

Lind School District No.158
FY ENROLLMENT AND STAFF COUNTS

Table with 4 columns: Item Description, Average 1/2020-2021, Budget 2/2021-2022, Budget 3/2022-2023. Rows include A. FTE ENROLLMENT COUNTS (1-18) and B. STAFF COUNTS (1-2).

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

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

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

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

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

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SUMMARY OF GENERAL FUND BUDGET

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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
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	16,222	16,000	16,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,083,369	884,000	1,084,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,099,592</b>	<b>900,000</b>	<b>1,100,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</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	1,372	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	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.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	11,363	16,000	16,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,032,067	361,634	589,690
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>1,044,803</b>	<b>377,634</b>	<b>605,690</b>

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

## Lind School District No.158

## SUMMARY OF GENERAL FUND BUDGET

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

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>LOCAL TAXES</b>			
1100   Local Property Tax	522,656	501,542	511,750
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	35	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>522,691</b>	<b>501,542</b>	<b>511,750</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	1,959	2,000	2,000
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	-50	200	200
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	0	0	0
2298   School Food Services, Sales of Goods, Supplies and Svcs	-493	100	30,000
2300   Investment Earnings	1,059	6,000	3,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	8,993	55,500	55,500
2600   Fines and Damages	0	100	250
2700   Rentals and Leases	0	26	100
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	1,005	100,000	50,000
2910   E-Rate	0	0	0
2998   Local School Food Services-non NSLP	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>12,473</b>	<b>163,926</b>	<b>141,050</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	2,628,676	2,516,147	2,732,566
3121   Special Education--General Apportionment	30,297	26,752	27,161
3300   Local Effort Assistance	0	0	0
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>2,658,973</b>	<b>2,542,899</b>	<b>2,759,727</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	189,416	184,584	266,996
4122   Special Ed-Infants and Toddlers-State	0	0	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	136,904	138,925	140,484
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	40,896	48,640	38,640
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	44,035	42,574	66,993
4174   Highly Capable	0	0	5,379
4188   Childcare	0	0	0
4198   School Food Services	3,568	1,060	3,150
4199   Transportation--Operations	744,655	903,729	903,729
4300   Other State Agencies, Unassigned	30,612	30,000	27,052
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	18,000
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>1,190,086</b>	<b>1,349,512</b>	<b>1,470,423</b>

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<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	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	0	0
6111   Federal Special Purpose-SLFRF	15,958	0	5,794
6112   Federal Special Purpose-ESSER II	160,836	60,000	2,000
6113   Federal Special Purpose-ESSER III	0	387,123	261,624
6114   Federal Special Purpose ESSER III Learning Loss	20,222	96,877	5,500
6118   Federal Special Purpose-Reserved G	0	0	0
6119   Federal Special Purpose-Cares Act - Other	0	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	XXXXX	0	0
6124   Special Education--Supplemental	47,476	49,327	51,657
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	8,779	2,000	2,000
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	61,640	65,753	61,327
6152   School Improve, Fed Other Title Grants under ESEA, Fed	31,099	20,000	36,773
6153   Migrant ESEA Migrant, Federal	42,430	33,954	45,000
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)	0	0	0
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance ESSER I	62,389	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	147,205	150,000	140,000
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Special Purpose--SLFRF	0	0	0
6212   Federal Special Purpose--ESSER II	0	0	0
6213   Federal Special Purpose--ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose--Reserved G	0	0	0
6219   Federal Special Purpose--Cares Act - Other	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223   SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	36,547	14,000	14,000
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	0	0	0
6276   Targeted Assistance ESSER I	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	0	0	0
6311   Federal Special Purpose-SLFRF	0	0	0
6312   Federal Special Purpose-ESSER II	0	0	0
6313   Federal Special Purpose-ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose-Reserved G	0	0	0
6319   Federal Special Purpose-Cares Act - Other	0	0	0
6321   Special Education--Medicaid Reimbursement	0	0	0
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323   SP,Ed, Sup, IDEA, Fed	XXXXX	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	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
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	3,532	8,040	5,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>638,112</b>	<b>887,074</b>	<b>630,675</b>

REVENUES FROM OTHER SCHOOL DISTRICTS

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100   Program Participation, Unassigned	0	375,000	30,000
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	5,554	5,000	5,000
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	125,000
7301   Nonhigh Participation	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>5,554</b>	<b>380,000</b>	<b>160,000</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
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	24,810	0	0
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
<b>8000 TOTAL REVENUES FROM OTHER ENTITES</b>	<b>24,810</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,052,700</b>	<b>5,824,953</b>	<b>5,673,625</b>

Lind School District No.158

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	2,081,421	2,160,840	2,444,647
02   Alternative Learning Experience	0	0	0
03   Basic Education - Dropout Reengagement	0	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>2,081,421</b>	<b>2,160,840</b>	<b>2,444,647</b>
<b>FEDERAL SPECIAL PURPOSE FUNDING</b>			
11   Federal Special Purpose - SLFRF	15,958	0	5,794
12   Federal Special Purpose - ESSER II	145,907	60,000	1,800
13   Federal Special Purpose - ESSER III	49,044	387,123	221,129
14   Federal Special Purpose ESSER III Learning Loss	24,328	96,877	5,000
18   Federal Special Purpose - Reserved G	0	0	0
19   Federal Special Purpose - Cares Act - Other	0	0	0
<b>10   TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>235,236</b>	<b>544,000</b>	<b>233,723</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	218,223	273,701	300,988
22   Special Education, Infants and Toddlers, State	0	0	0
23   Special Education, ARP, IDEA, Federal	XXXXX	0	0
24   Special Education, Supplemental, Federal	82,001	83,000	70,000
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
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>300,224</b>	<b>356,701</b>	<b>370,988</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	147,170	156,532	163,607
34   Middle School Career and Technical Education, State	116,639	119,843	127,765
38   Vocational, Federal	8,747	2,106	2,106
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>272,556</b>	<b>278,481</b>	<b>293,478</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0

Lind School District No.158

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47   Skill Center - Facility Upgrades	0	0	0
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	66,202	68,582	73,174
52   Other Title Grants under ESEA-Federal	36,480	34,871	53,064
53   Migrant ESEA Migrant, Federal	42,705	46,617	51,059
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	165,294	169,357	198,364
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	29,779	52,841	36,904
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	0	0	0
65   Transitional Bilingual, State	49,874	58,879	65,033
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>390,333</b>	<b>431,147</b>	<b>477,598</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	0	0	5,379
76   Targeted Assistance	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	72,570	73,951	78,199
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>72,570</b>	<b>73,951</b>	<b>83,578</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Child Care	0	0	0
89   Other Community Services	10,759	375,000	0

Lind School District No.158

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>10,759</b>	<b>375,000</b>	<b>0</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	824,429	924,869	913,191
98   School Food Services	201,336	217,788	238,710
99   Pupil Transportation	718,624	984,542	1,112,022
<b>90   TOTAL SUPPORT SERVICES</b>	<b>1,744,389</b>	<b>2,127,199</b>	<b>2,263,923</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>5,107,489</b>	<b>6,347,319</b>	<b>6,167,935</b>

Lind School District No.158

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	2,444,647	32,000		1,418,752	188,799	609,971	43,225	150,900	1,000	0
02   ALE	0	0		0	0	0	0	0	0	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
<b>TOTAL REGULAR INSTRUCTION</b>	<b>2,444,647</b>	<b>32,000</b>		<b>1,418,752</b>	<b>188,799</b>	<b>609,971</b>	<b>43,225</b>	<b>150,900</b>	<b>1,000</b>	<b>0</b>
11   Federal Special Purpose - SLFRF	5,794	0		0	0	0	5,794	0	0	0
12   Federal Special Purpose - ESSER II	1,800	0		0	0	0	1,800	0	0	0
13   Federal Special Purpose - ESSER III	221,129	0		2,512	111,846	84,771	22,000	0	0	0
14   Federal Special Purpose ESSER III Learning Loss	5,000	0		0	0	0	5,000	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>233,723</b>	<b>0</b>		<b>2,512</b>	<b>111,846</b>	<b>84,771</b>	<b>34,594</b>	<b>0</b>	<b>0</b>	<b>0</b>
21   Sp Ed, Sup, St	300,988	0		81,148	105,086	109,404	3,350	1,750	250	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	70,000	0		0	0	0	0	70,000	0	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Lind School District No.158

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>370,988</b>	<b>0</b>		<b>81,148</b>	<b>105,086</b>	<b>109,404</b>	<b>3,350</b>	<b>71,750</b>	<b>250</b>	<b>0</b>
31   Voc, Basic, St	163,607	0		116,097	0	39,435	2,325	750	5,000	0
34   MidSchCar/Tec	127,765	0		91,579	0	33,736	2,450	0	0	0
38   Voc, Fed	2,106	0		0	0	0	2,106	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0
<b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>293,478</b>	<b>0</b>		<b>207,676</b>	<b>0</b>	<b>73,171</b>	<b>6,881</b>	<b>750</b>	<b>5,000</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	73,174	0		52,433	192	19,799	750	0	0	0
52   Other Title Grants under ESEA-Federal	53,064	0	0	27,643	0	11,421	2,500	11,500	0	0
53   ESEA Migrant, Federal	51,059	0		6,923	23,014	19,622	1,050	0	450	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	198,364	0		141,908	640	55,816	0	0	0	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0

Lind School District No.158

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
58   Sp/Plt Pgm, St	36,904	0		18,646	0	4,258	4,000	10,000	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	0	0		0	0	0	0	0	0	0
65   Tran Biling, St	65,033	0		34,617	696	11,920	300	17,500	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>477,598</b>	<b>0</b>	<b>0</b>	<b>282,170</b>	<b>24,542</b>	<b>122,836</b>	<b>8,600</b>	<b>39,000</b>	<b>450</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	5,379	0		0	0	0	5,379	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	78,199	0		55,913	1,384	20,552	350	0	0	0
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>83,578</b>	<b>0</b>		<b>55,913</b>	<b>1,384</b>	<b>20,552</b>	<b>5,729</b>	<b>0</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
88   Child Care	0	0		0	0	0	0	0	0	0

Lind School District No.158

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
89   Othr Comm Srv	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	913,191	0	0	0	265,153	116,718	73,750	453,720	3,850	0
98   Schl Food Serv	238,710	0	0	0	79,552	46,258	107,500	3,100	800	1,500
99   Pupil Transp	1,112,022	0	-32,000	0	459,618	317,079	266,250	100,575	500	0
<b>TOTAL SUPPORT SERVICES</b>	<b>2,263,923</b>	<b>0</b>	<b>-32,000</b>	<b>0</b>	<b>804,323</b>	<b>480,055</b>	<b>447,500</b>	<b>557,395</b>	<b>5,150</b>	<b>1,500</b>
<b>OBJECT TOTALS</b>	<b>6,167,935</b>	<b>32,000</b>	<b>-32,000</b>	<b>2,048,171</b>	<b>1,235,980</b>	<b>1,500,760</b>	<b>549,879</b>	<b>819,795</b>	<b>11,850</b>	<b>1,500</b>

Lind School District No.158

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
<b>OBJECT OF EXPENDITURE</b>						
(0) Debit Transfers	10,760	XXXXX	40,000	XXXXX	32,000	XXXXX
(1) Credit Transfers	-10,760	XXXXX	-40,000	XXXXX	-32,000	XXXXX
(2) Certificated Salaries	1,585,599	31.04	1,767,951	27.85	2,048,171	33.21
(3) Classified Salaries	950,503	18.61	1,095,569	17.26	1,235,980	20.04
(4) Employee Benefits and Payroll Taxes	1,255,892	24.59	1,354,225	21.34	1,500,760	24.33
(5) Supplies and Materials	454,879	8.91	1,236,494	19.48	549,879	8.92
(7) Purchased Services	835,315	16.35	809,730	12.76	819,795	13.29
(8) Travel	2,047	0.04	11,850	0.19	11,850	0.19
(9) Capital Outlay	23,255	0.46	71,500	1.13	1,500	0.02
<b>TOTAL EXPENDITURES</b>	<b>5,107,489</b>	<b>100.00</b>	<b>6,347,319</b>	<b>100.00</b>	<b>6,167,935</b>	<b>100.00</b>

Lind School District No.158

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	2,394,136	46.88	2,970,738	46.80	2,949,560	47.82
28   Extracur	103,929	2.03	98,495	1.55	118,104	1.91
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>2,498,065</b>	<b>48.91</b>	<b>3,069,233</b>	<b>48.35</b>	<b>3,067,664</b>	<b>49.74</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	1,400	0.03	3,077	0.05	3,277	0.05
24   Guid/Coun	119,968	2.35	115,973	1.83	207,467	3.36
25   Pupil M/S	41,853	0.82	22,537	0.36	19,122	0.31
26   Health	92,871	1.82	93,700	1.48	94,600	1.53
31   InstProDev	17,931	0.35	18,375	0.29	18,385	0.30
32   Inst Tech	88,984	1.74	19,500	0.31	21,500	0.35
33   Curriculum	20,356	0.40	10,000	0.16	5,794	0.09
34   Prof Lrng St	28,657	0.56	29,654	0.47	34,544	0.56
<b>TOTAL TEACHING SUPPORT</b>	<b>383,364</b>	<b>7.51</b>	<b>312,816</b>	<b>4.93</b>	<b>404,689</b>	<b>6.56</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	73,567	1.44	81,500	1.28	97,500	1.58
44   Operation	130,667	2.56	136,288	2.15	141,210	2.29
49   Transfers	0	0.00	0	0.00	0	0.00
52   Operation	637,297	12.48	774,465	12.20	852,458	13.82
53   Maintnce	108,997	2.13	155,589	2.45	162,848	2.64
56   Insurance	38,548	0.75	40,000	0.63	42,000	0.68
58   Remote Learning Operations	11,264	0.22	0	0.00	0	0.00
59   Transfers	-10,760	-0.21	-40,000	-0.63	-32,000	-0.52
62   Grnd Mnt	11,943	0.23	74,256	1.17	38,220	0.62
63   Oper Bldg	217,618	4.26	204,427	3.22	212,033	3.44
64   Maintnce	59,934	1.17	110,000	1.73	75,000	1.22
65   Utilities	117,901	2.31	132,000	2.08	132,000	2.14
67   Bldg Secu	0	0.00	0	0.00	0	0.00
68   Insurance	48,692	0.95	50,000	0.79	55,000	0.89
72   Info Sys	53,774	1.05	52,350	0.82	36,350	0.59
73   Printing	0	0.00	0	0.00	0	0.00

Lind School District No.158

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	50,182	0.98	81,150	1.28	29,000	0.47
83   Interest	0	0.00	0	0.00	0	0.00
84   Principal	0	0.00	0	0.00	0	0.00
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	0	0.00	375,000	5.91	0	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>1,538,361</b>	<b>30.12</b>	<b>2,227,025</b>	<b>35.09</b>	<b>1,841,619</b>	<b>29.86</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	318,946	6.24	397,373	6.26	426,025	6.91
<b>TOTAL UNIT ADMINISTRATION</b>	<b>318,946</b>	<b>6.24</b>	<b>397,373</b>	<b>6.26</b>	<b>426,025</b>	<b>6.91</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	27,989	0.55	28,650	0.45	30,100	0.49
12   Supt Off	132,328	2.59	133,846	2.11	177,808	2.88
13   Busns Off	111,930	2.19	118,190	1.86	127,680	2.07
14   HR	0	0.00	0	0.00	0	0.00
15   Pblc Rltn	0	0.00	0	0.00	0	0.00
21   Supv Inst	3,380	0.07	5,698	0.09	5,634	0.09
41   Supervisn	0	0.00	0	0.00	0	0.00
51   Supervisn	53,206	1.04	54,488	0.86	86,716	1.41
61   Supv Bldg	0	0.00	0	0.00	0	0.00
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>328,832</b>	<b>6.44</b>	<b>340,872</b>	<b>5.37</b>	<b>427,938</b>	<b>6.94</b>
<b>TOTAL EXPENDITURES</b>	<b>5,107,489</b>	<b>100.00</b>	<b>6,347,319</b>	<b>100.00</b>	<b>6,167,935</b>	<b>100.00</b>

Lind School District No.158

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	19.173	83.00	7.410	31.03
28   Extracurricular	0.000	0.00	0.000	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>19.173</b>	<b>83.00</b>	<b>7.410</b>	<b>31.03</b>
<b>TEACHING SUPPORT</b>				
22   Learning Resources	0.000	0.00	0.000	0.00
24   Guidance and Counseling	2.011	8.71	0.088	0.37
25   Pupil Management and Safety	0.000	0.00	0.216	0.90
26   Health/Related Services	0.000	0.00	0.000	0.00
31   InstProDev	0.000	0.00	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	0.000	0.00
33   Curriculum	0.000	0.00	0.000	0.00
34   Professional Learning - State	0.290	1.26	XXXXX	XXXXX
<b>TOTAL TEACHING SUPPORT</b>	<b>2.301</b>	<b>9.96</b>	<b>0.304</b>	<b>1.27</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	1.737	7.27
52   Operations	XXXXX	XXXXX	6.396	26.79
53   Maintenance	XXXXX	XXXXX	1.000	4.19
58   Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62   Grounds--Maintenance	XXXXX	XXXXX	0.000	0.00
63   Operation of Buildings	XXXXX	XXXXX	3.000	12.56
64   Maintenance	XXXXX	XXXXX	0.000	0.00
65   Utilities	XXXXX	XXXXX	0.000	0.00
67   Building Security	XXXXX	XXXXX	0.000	0.00
72   Information Systems	0.000	0.00	0.000	0.00
73   Printing	0.000	0.00	0.000	0.00
74   Warehousing and Distribution	0.000	0.00	0.000	0.00
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>12.133</b>	<b>50.81</b>

Lind School District No.158

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	1.625	7.03	1.538	6.44
<b>TOTAL UNIT ADMINISTRATION</b>	<b>1.625</b>	<b>7.03</b>	<b>1.538</b>	<b>6.44</b>
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	0.000	0.00	0.577	2.42
13   Business Office	0.000	0.00	1.077	4.51
14   Human Resources	0.000	0.00	0.000	0.00
15   Public Relations	0.000	0.00	0.000	0.00
21   Supervision - Instruction	0.000	0.00	0.088	0.37
41   Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51   Supervision - Transportation	0.000	0.00	0.750	3.14
61   Supervision - Building	0.000	0.00	0.000	0.00
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>0.000</b>	<b>0.00</b>	<b>2.492</b>	<b>10.44</b>
<b>TOTAL FTE STAFF</b>	<b>23.099</b>	<b>100.00</b>	<b>23.877</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.

Lind School District No.158

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>REVENUES</b>			
100   General Student Body	80	30,500	3,100
200   Athletics	25	1,000	1,500
300   Classes	0	0	0
400   Clubs	823	5,000	4,700
600   Private Moneys	700	500	1,700
<b>A. TOTAL REVENUES</b>	<b>1,628</b>	<b>37,000</b>	<b>11,000</b>
<b>EXPENDITURES</b>			
100   General Student Body	1,055	27,500	3,000
200   Athletics	0	1,000	1,500
300   Classes	0	500	0
400   Clubs	28	8,000	3,200
600   Private Moneys	847	0	500
<b>B. TOTAL EXPENDITURES</b>	<b>1,930</b>	<b>37,000</b>	<b>8,200</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>-302</b>	<b>0</b>	<b>2,800</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	30,301	27,000	10,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>30,301</b>	<b>27,000</b>	<b>10,000</b>
<b>E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</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	29,999	27,000	12,800
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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

Lind School District No.158

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>29,999</b>	<b>27,000</b>	<b>12,800</b>

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

Lind School District No.158
SUMMARY OF DEBT SERVICE FUND BUDGET

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

Lind School District No.158

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>349,946</b>	<b>258,264</b>	<b>338,325</b>

Lind School District No.158

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	418,436	403,030	385,100
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>418,436</b>	<b>403,030</b>	<b>385,100</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	235	2,264	300
2450   Other Interest Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>235</b>	<b>2,264</b>	<b>300</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	0	0

Lind School District No.158

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000   TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	418,672	405,294	385,400

Lind School District No.158
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

Lind School District No.158

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.863 Restricted from State Proceeds	2	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	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</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	34,080	0	0
G.L.863 Restricted from State Proceeds	0	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	0	17,530
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>34,080</b>	<b>0</b>	<b>17,530</b>

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

## Lind School District No.158

## 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.

Lind School District No.158

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>LOCAL TAXES</b>			
1100   Local Property Tax	34,070	49,880	47,500
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>34,070</b>	<b>49,880</b>	<b>47,500</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	7	85	30
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>7</b>	<b>85</b>	<b>30</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>

Lind School District No.158

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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
6211   Federal Special Purpose-SLFRF	0	0	0
6212   Federal Special Purpose-ESSER II	0	0	0
6213   Federal Special Purpose-ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose-Reserved G	0	0	0
6219   Federal Special Purpose-Cares Act - Other	0	0	0
6240   Impact Aid-Construction	0	0	0
6276   Targeted Assistance ESSER I	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6311   Federal Special Purpose-SLFRF	0	0	0
6312   Federal Special Purpose-ESSER II	0	0	0
6313   Federal Special Purpose-ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose-Reserved G	0	0	0
6319   Federal Special Purpose-Cares Act - Other	0	0	0
6340   Impact Aid-Construction	0	0	0
6376   Targeted Assistance ESSER I	0	0	0

Lind School District No.158

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	0	0	0
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	0	0	0
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8101   Governmental Entities-Enrichment	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITES</b>	0	0	0
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>34,078</b>	<b>49,965</b>	<b>47,530</b>

Lind School District No.158

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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	23	398	200
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
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	137,417	136,765	136,765
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	0
8101   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	1,910	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0

Lind School District No.158

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901   Transfers (local resources)	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>139,350</b>	<b>137,163</b>	<b>136,965</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>139,350</b>	<b>137,163</b>	<b>136,965</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	121,014	145,000	145,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>121,014</b>	<b>145,000</b>	<b>145,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>18,336</b>	<b>-7,837</b>	<b>-8,035</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	127,158	8,073	8,073
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
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>127,158</b>	<b>8,073</b>	<b>8,073</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</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	145,493	236	38
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Lind School District No.158

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>145,493</b>	<b>236</b>	<b>38</b>

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.