

Lakewood School District No.306

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	46,405,000	352,200	4,750,768	100,000	606,500
Total Appropriation (Expenditures)	48,084,887	455,650	4,733,250	3,300,000	686,154
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	-1,679,886	-103,450	17,518	-3,200,000	-79,654
Beginning Total Fund Balance	7,400,000	260,000	2,143,000	3,600,000	353,000
Ending Total Fund Balance	5,720,113	156,550	2,160,518	400,000	273,346

SECTION B: EXCESS LEVIES FOR 2024 COLLECTION

Excess levies approved by voters for 2024 collection	6,833,590	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	6,833,590	XXXXX	4,800,000	0	0

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

Lakewood School District No.306

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,519.16		2,542.08		2,584.00	
FTE Certificated Employees	171.130		176.900		190.459	
FTE Classified Employees	104.590		117.761		128.688	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	39,143,632		44,175,861		46,405,000	
Total Expenditures	40,479,889		45,568,031		48,084,887	
Total Beginning Fund Balance	9,139,419		7,588,074		7,400,000	
Total Ending Fund Balance	7,803,162		6,195,904		5,720,113	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	21,302,817	52.63	24,696,759	54.20	26,147,183	54.38
Federal Special Purpose Funding	780,237	1.93	1,091,807	2.40	0	0.00
Special Education Instruction	5,780,557	14.28	6,463,538	14.18	7,857,351	16.34
Vocational Instruction	1,232,239	3.04	1,374,969	3.02	1,319,948	2.75
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,919,967	4.74	2,038,224	4.47	1,937,664	4.03
Other Instructional Programs	72,511	0.18	86,674	0.19	86,200	0.18
Community Services	229,406	0.57	285,318	0.63	270,875	0.56
Support Services	9,162,154	22.63	9,530,742	20.92	10,465,666	21.76
Total - Program Groups	40,479,889	100.00	45,568,031	100.00	48,084,887	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	22,280,030	55.04	25,822,521	56.67	27,641,374	57.48
Teaching Support	4,876,361	12.05	6,034,812	13.24	5,779,866	12.02
Other Supportive Activities	6,184,939	15.28	6,253,669	13.72	6,952,675	14.46
Building Administration	2,407,547	5.95	2,455,190	5.39	2,471,658	5.14
Central Administration	4,525,350	11.18	5,001,839	10.98	5,239,314	10.90
Total - Activity Groups	40,479,889	100.00	45,568,031	100.00	48,084,887	100.00

Lakewood School District No.306

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	17,560,875	43.38	19,750,103	43.34	21,695,874	45.12
Classified Salaries	6,632,217	16.38	8,632,388	18.94	9,383,441	19.51
Employee Benefits and Payroll Taxes	9,317,357	23.02	10,264,167	22.52	10,242,665	21.30
Supplies, Instructional Resources and Noncapitalized Items	1,805,895	4.46	1,825,115	4.01	1,345,641	2.80
Purchased Services	4,376,259	10.81	4,969,548	10.91	5,291,656	11.00
Travel	634,708	1.57	73,910	0.16	53,810	0.11
Capital Outlay	152,577	0.38	52,800	0.12	71,800	0.15
Total - Objects	40,479,889	100.00	45,568,031	100.00	48,084,887	100.00

Lakewood School District No.306

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	181.63	181.74	193.44
2. Grade 1	155.16	195.30	195.95
3. Grade 2	196.94	166.21	194.66
4. Grade 3	186.60	213.01	158.95
5. Grade 4	182.88	190.57	214.60
6. Grade 5	199.99	187.91	198.31
7. Grade 6	188.10	211.25	193.94
8. Grade 7	168.49	198.24	224.24
9. Grade 8	210.00	175.62	206.79
10. Grade 9	208.92	212.36	172.69
11. Grade 10	212.51	208.98	202.93
12. Grade 11 (excluding Running Start)	159.99	191.91	180.65
13. Grade 12 (excluding Running Start)	161.30	131.58	172.85
14. SUBTOTAL	2,412.51	2,464.68	2,510.00
15. Running Start	32.87	31.50	32.00
16. Dropout Reengagement Enrollment	0.00	0.00	2.00
17. ALE Enrollment	73.78	45.90	40.00
18. TOTAL K-12	2,519.16	2,542.08	2,584.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	171.13	176.90	190.459
2. General Fund FTE Classified Employees /4	104.59	117.76	128.688

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.

Lakewood School District No.306

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,246,827	6,277,109	6,653,734
2000 Local Nontax Support	506,392	532,059	673,845
3000 State, General Purpose	24,342,448	26,321,554	27,038,549
4000 State, Special Purpose	7,337,693	7,633,529	9,387,948
5000 Federal, General Purpose	6,769	0	0
6000 Federal, Special Purpose	3,155,212	2,977,674	2,210,924
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	430,393	433,936	440,000
9000 Other Financing Sources	117,898	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	39,143,632	44,175,861	46,405,000
EXPENDITURES			
00 Regular Instruction	21,302,817	24,696,759	26,147,183
10 Federal Special Purpose Funding	780,237	1,091,807	0
20 Special Education Instruction	5,780,557	6,463,538	7,857,351
30 Vocational Education Instruction	1,232,239	1,374,969	1,319,948
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,919,967	2,038,224	1,937,664
70 Other Instructional Programs	72,511	86,674	86,200
80 Community Services	229,406	285,318	270,875
90 Support Services	9,162,154	9,530,742	10,465,666
B. TOTAL EXPENDITURES	40,479,889	45,568,031	48,084,887
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,336,257	-1,392,169	-1,679,886
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	383,952	281,422	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Lakewood School District No.306

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	17,678	7,000	10,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	12,203	0	0
G.L.890 Unassigned Fund Balance	5,988,615	4,109,704	2,590,000
G.L.891 Unassigned to Minimum Fund Balance Policy	2,736,971	3,189,948	4,800,000
F. TOTAL BEGINNING FUND BALANCE	9,139,419	7,588,074	7,400,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	448,151	281,422	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	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	5,722	7,000	10,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	25,288	0	0
G.L.890 Unassigned Fund Balance	4,439,778	2,717,534	910,113

Lakewood School District No.306

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	2,884,224	3,189,948	4,800,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,803,162	6,195,904	5,720,113

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

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

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	3,245,851	6,276,697	6,653,372
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	976	411	362
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,246,827	6,277,109	6,653,734
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	1,118	0	0
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	4,884	15,000	15,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,047	167,457	160,000
2300 Investment Earnings	30,762	15,000	250,000
2400 Interfund Loan Interest Earnings	814	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	49,673	7,500	5,000
2600 Fines and Damages	7,046	0	0
2700 Rentals and Leases	18,253	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	392,796	327,102	243,845
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	506,392	532,059	673,845
STATE, GENERAL PURPOSE			
3100 Apportionment	23,303,526	25,368,552	26,003,616
3121 Special Education--General Apportionment	1,038,922	953,002	1,034,933
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	24,342,448	26,321,554	27,038,549
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	29,646	250,000	420,000
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	3,935,714	4,155,561	5,270,354
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	669,719	812,203	829,776
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	387,629	78,750	75,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	360,183	388,530	447,039
4174 Highly Capable	80,905	85,705	86,379
4188 Childcare	0	0	0
4198 School Food Services	25,728	8,524	9,400
4199 Transportation--Operations	1,848,169	1,854,256	2,250,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	7,337,693	7,633,529	9,387,948

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	6,769	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	6,769	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	XXXXX	112,224
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	265,979	0	0
6113 Federal Special Purpose-ESSER III	336,086	768,079	0
6114 Federal Special Purpose ESSER III Learning Loss	143,960	185,816	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	162,867	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	37,861	0	0
6124 Special Education--Supplemental	523,044	532,502	534,200
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	13,347	13,000	14,500
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	328,238	407,854	425,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	71,250	92,510	150,000
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	17,233	30,181	50,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	20,000	20,000
6198 School Food Services	1,212,086	872,732	850,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	5,817	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	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	37,442	55,000	55,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,155,212	2,977,674	2,210,924

Lakewood School District No.306

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	175,955	187,000	180,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	254,438	246,936	260,000
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	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
8000 TOTAL REVENUES FROM OTHER ENTITES	430,393	433,936	440,000
OTHER FINANCING SOURCES			
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	117,898	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	117,898	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	39,143,632	44,175,861	46,405,000

Lakewood School District No.306

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Lakewood School District No.306

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	20,893,167	24,370,279	25,592,951
02 Alternative Learning Experience	409,649	326,480	438,647
03 Basic Education - Dropout Reengagement	0	0	12,000
09 Transition to Kindergarten	XXXXX	XXXXX	103,585
00 TOTAL REGULAR INSTRUCTION	21,302,817	24,696,759	26,147,183
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	182,185	0	0
13 Federal Special Purpose - ESSER III	292,937	929,847	0
14 Federal Special Purpose ESSER III Learning Loss	125,477	161,960	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	179,639	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	780,237	1,091,807	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,208,844	5,770,661	7,076,902
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	36,128	0	0
24 Special Education, Supplemental, Federal	535,585	692,877	780,449
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	5,780,557	6,463,538	7,857,351
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,022,548	1,159,157	1,087,936
34 Middle School Career and Technical Education, State	196,980	202,812	218,012
38 Vocational, Federal	12,712	13,000	14,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,232,239	1,374,969	1,319,948
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Lakewood School District No.306

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	328,238	407,854	392,467
52 Other Title Grants under ESEA-Federal	59,243	116,800	45,000
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	635,885	812,203	829,223
56 State Institutions, Centers and Homes, Delinquent	505	0	2,000
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	432,717	99,335	87,257
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	16,375	30,181	15,000
65 Transitional Bilingual, State	308,376	388,529	370,936
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	138,628	183,322	195,781
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,919,967	2,038,224	1,937,664
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	72,511	86,674	86,200
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	72,511	86,674	86,200
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	229,406	265,318	270,875

Lakewood School District No.306

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	0	20,000	0
80 TOTAL COMMUNITY SERVICES	229,406	285,318	270,875
SUPPORT SERVICES			
97 District-wide Support	6,092,478	6,195,634	6,543,599
98 School Food Services	1,037,026	1,142,009	1,423,405
99 Pupil Transportation	2,032,650	2,193,099	2,498,662
90 TOTAL SUPPORT SERVICES	9,162,154	9,530,742	10,465,666
TOTAL PROGRAM EXPENDITURES	40,479,889	45,568,031	48,084,887

Lakewood School District No.306
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	25,592,951	95,000		16,503,695	1,870,637	5,381,401	467,672	1,232,261	29,285	13,000
02 ALE	438,647	0		307,686	0	94,461	35,000	1,500	0	0
03 Basic Education - Dropout Reengagement	12,000	0		0	0	0	0	12,000	0	0
09 Transition to Kindergarten	103,585	0		35,461	29,856	38,268	0	0	0	0
TOTAL REGULAR INSTRUCTION	26,147,183	95,000		16,846,842	1,900,493	5,514,130	502,672	1,245,761	29,285	13,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	7,076,902	0		2,705,082	1,721,806	1,695,264	22,500	931,250	1,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	780,449	0		255,084	287,431	237,934	0	0	0	0

Lakewood School District No.306

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	7,857,351	0		2,960,166	2,009,237	1,933,198	22,500	931,250	1,000	0
31 Voc, Basic, St	1,087,936	0		635,142	36,101	202,803	88,427	119,463	6,000	0
34 MidSchCar/Tec	218,012	0		151,281	0	41,454	19,777	5,500	0	0
38 Voc, Fed	14,000	0		0	0	0	0	14,000	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,319,948	0		786,423	36,101	244,257	108,204	138,963	6,000	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	392,467	0		224,701	63,940	103,326	0	0	500	0
52 Other Title Grants under ESEA-Federal	45,000	0	0	0	0	0	10,000	30,000	5,000	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	829,223	0		316,679	246,904	226,864	26,000	12,276	500	0
56 St In, Ctr/Hm, D	2,000	0		0	0	0	0	2,000	0	0

Lakewood School District No.306

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	87,257	0		65,000	0	13,507	0	8,750	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	15,000	0		0	0	0	10,000	5,000	0	0
65 Tran Biling, St	370,936	0		76,963	108,688	92,070	93,215	0	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	195,781	0		0	137,226	52,555	5,000	0	1,000	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,937,664	0	0	683,343	556,758	488,322	144,215	58,026	7,000	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	86,200	0		51,267	0	15,741	15,192	4,000	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	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	86,200	0		51,267	0	15,741	15,192	4,000	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Lakewood School District No.306

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	270,875	0		0	195,358	75,517	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	270,875	0	0	0	195,358	75,517	0	0	0	0
97 Distwide Suppt	6,543,599	13,000	0	367,833	2,757,187	1,001,097	308,400	2,048,257	9,525	38,300
98 Schl Food Serv	1,423,405	0	-5,000	0	466,095	281,612	500	680,198	0	0
99 Pupil Transp	2,498,662	0	-103,000	0	1,462,212	688,791	243,958	185,201	1,000	20,500
TOTAL SUPPORT SERVICES	10,465,666	13,000	-108,000	367,833	4,685,494	1,971,500	552,858	2,913,656	10,525	58,800
OBJECT TOTALS	48,084,887	108,000	-108,000	21,695,874	9,383,441	10,242,665	1,345,641	5,291,656	53,810	71,800

Lakewood School District No.306

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	120,926	XXXXX	130,000	XXXXX	108,000	XXXXX
(1) Credit Transfers	-120,926	XXXXX	-130,000	XXXXX	-108,000	XXXXX
(2) Certificated Salaries	17,560,875	43.38	19,750,103	43.34	21,695,874	45.12
(3) Classified Salaries	6,632,217	16.38	8,632,388	18.94	9,383,441	19.51
(4) Employee Benefits and Payroll Taxes	9,317,357	23.02	10,264,167	22.52	10,242,665	21.30
(5) Supplies and Materials	1,805,895	4.46	1,825,115	4.01	1,345,641	2.80
(7) Purchased Services	4,376,259	10.81	4,969,548	10.91	5,291,656	11.00
(8) Travel	634,708	1.57	73,910	0.16	53,810	0.11
(9) Capital Outlay	152,577	0.38	52,800	0.12	71,800	0.15
TOTAL EXPENDITURES	40,479,889	100.00	45,568,031	100.00	48,084,887	100.00

Lakewood School District No.306

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	21,527,790	53.18	25,036,641	54.94	26,941,748	56.03
28 Extracur	752,241	1.86	785,880	1.72	699,626	1.45
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	22,280,030	55.04	25,822,521	56.67	27,641,374	57.48
TEACHING SUPPORT						
22 Lrn Resrc	248,582	0.61	298,795	0.66	320,044	0.67
24 Guid/Coun	861,745	2.13	1,035,432	2.27	1,241,378	2.58
25 Pupil M/S	168,261	0.42	265,724	0.58	339,852	0.71
26 Health	1,574,568	3.89	2,271,993	4.99	1,630,879	3.39
31 InstProDev	1,128,858	2.79	1,494,117	3.28	1,422,090	2.96
32 Inst Tech	389,944	0.96	30,500	0.07	0	0.00
33 Curriculum	504,404	1.25	431,734	0.95	453,384	0.94
34 Prof Lrng St	205,661	0.51	206,517	0.45	372,239	0.77
TOTAL TEACHING SUPPORT	4,876,361	12.05	6,034,812	13.24	5,779,866	12.02
OTHER SUPPORT ACTIVITIES						
42 Food	49,992	0.12	500	0.00	500	0.00
44 Operation	505,207	1.25	565,708	1.24	772,905	1.61
49 Transfers	0	0.00	-20,000	-0.04	-5,000	-0.01
52 Operation	1,434,807	3.54	1,581,227	3.47	1,771,230	3.68
53 Maintnce	296,392	0.73	297,837	0.65	401,985	0.84
56 Insurance	62,592	0.15	93,053	0.20	74,000	0.15
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-100,774	-0.25	-110,000	-0.24	-103,000	-0.21
62 Grnd Mnt	216,906	0.54	189,456	0.42	228,777	0.48
63 Oper Bldg	1,316,243	3.25	1,358,020	2.98	1,332,657	2.77
64 Maintnce	640,182	1.58	692,553	1.52	717,411	1.49
65 Utilities	654,445	1.62	609,600	1.34	648,900	1.35
67 Bldg Secu	36,112	0.09	33,500	0.07	33,500	0.07
68 Insurance	379,577	0.94	438,922	0.96	516,000	1.07
72 Info Sys	514,579	1.27	466,293	1.02	535,810	1.11
73 Printing	20,152	0.05	0	0.00	0	0.00

Lakewood School District No.306

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	40,629	0.10	37,000	0.08	27,000	0.06
83 Interest	5,513	0.01	0	0.00	0	0.00
84 Principal	14,639	0.04	0	0.00	0	0.00
85 Debt Expn	97,746	0.24	0	0.00	0	0.00
91 Publ Actv	0	0.00	20,000	0.04	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	6,184,939	15.28	6,253,669	13.72	6,952,675	14.46
UNIT ADMINISTRATION						
23 Princ Off	2,407,547	5.95	2,455,190	5.39	2,471,658	5.14
TOTAL UNIT ADMINISTRATION	2,407,547	5.95	2,455,190	5.39	2,471,658	5.14
CENTRAL ADMINISTRATION						
11 Bd of Dir	158,384	0.39	144,839	0.32	168,566	0.35
12 Supt Off	593,547	1.47	592,644	1.30	575,881	1.20
13 Busns Off	647,408	1.60	716,547	1.57	774,003	1.61
14 HR	383,141	0.95	415,452	0.91	442,831	0.92
15 Pblc Rltn	250,385	0.62	303,661	0.67	321,559	0.67
21 Supv Inst	1,522,785	3.76	1,704,766	3.74	1,726,323	3.59
41 Supervisn	481,827	1.19	595,801	1.31	655,000	1.36
51 Supervisn	339,633	0.84	330,982	0.73	354,447	0.74
61 Supv Bldg	148,240	0.37	197,147	0.43	220,704	0.46
TOTAL CENTRAL ADMINISTRATION	4,525,350	11.18	5,001,839	10.98	5,239,314	10.90
TOTAL EXPENDITURES	40,479,889	100.00	45,568,031	100.00	48,084,887	100.00

Lakewood School District No.306

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	153.664	80.68	43.813	34.05
28 Extracurricular	1.000	0.53	0.000	0.00
TOTAL TEACHING ACTIVITIES	154.664	81.21	43.813	34.05
TEACHING SUPPORT				
22 Learning Resources	0.989	0.52	1.478	1.15
24 Guidance and Counseling	6.429	3.38	3.278	2.55
25 Pupil Management and Safety	0.000	0.00	4.883	3.79
26 Health/Related Services	8.512	4.47	5.397	4.19
31 InstProDev	0.044	0.02	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	1.150	0.60	0.800	0.62
34 Professional Learning - State	2.821	1.48	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	19.945	10.47	15.836	12.31
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	8.212	6.38
52 Operations	XXXXX	XXXXX	13.444	10.45
53 Maintenance	XXXXX	XXXXX	2.000	1.55
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	1.500	1.17
63 Operation of Buildings	XXXXX	XXXXX	14.000	10.88
64 Maintenance	XXXXX	XXXXX	3.500	2.72
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	2.000	1.55
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
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	44.656	34.70

Lakewood School District No.306

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	6.950	3.65	9.044	7.03
TOTAL UNIT ADMINISTRATION	6.950	3.65	9.044	7.03
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.53	2.112	1.64
13 Business Office	0.000	0.00	4.189	3.26
14 Human Resources	0.600	0.32	1.000	0.78
15 Public Relations	0.000	0.00	1.750	1.36
21 Supervision - Instruction	7.300	3.83	2.144	1.67
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	2.606	2.03
61 Supervision - Building	0.000	0.00	1.538	1.20
TOTAL CENTRAL ADMINISTRATION	8.900	4.67	15.339	11.92
TOTAL FTE STAFF	190.459	100.00	128.688	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Lakewood School District No.306
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (same categories), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Nonspendable, Uninsured Risks, Committed, Assigned, Unassigned), and ENDING FUND BALANCE (same categories).

Lakewood School District No.306

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	321,239	148,423	156,550

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

Lakewood School District No.306
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,476,976	4,646,830	4,749,268
2000 Local Nontax Support	3,982	601	1,500
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,480,957	4,647,431	4,750,768
EXPENDITURES			
Matured Bond Expenditures	2,025,000	2,210,000	2,410,000
Interest on Bonds	2,434,775	2,333,600	2,223,250
Interfund Loan Interest	0	0	0
Bond Transfer Fees	600	100,000	100,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	4,460,375	4,643,600	4,733,250
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	20,582	3,831	17,518
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,035,304	2,120,392	2,143,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,035,304	2,120,392	2,143,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,055,887	2,124,223	2,160,518
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Lakewood School District No.306
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,055,887	2,124,223	2,160,518

Lakewood School District No.306

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	4,476,976	4,646,231	4,748,769
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	599	499
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,476,976	4,646,830	4,749,268
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	3,982	601	1,500
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	3,982	601	1,500
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Lakewood School District No.306

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,480,957	4,647,431	4,750,768

Lakewood School District No.306
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Lakewood School District No.306

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.863 Restricted from State Proceeds	4,822,302	3,951,386	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	165,316	494,458	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	297,473	299,368	3,600,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	5,580,691	5,008,036	3,600,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.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	203,033	209,793	0
G.L.863 Restricted from State Proceeds	3,717,183	21,111	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	456,893	61,926	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	300,054	300,863	400,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,677,162	593,693	400,000

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

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SUMMARY OF 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.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	420,247	203,411	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	56	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	420,303	203,411	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	50,844	25,000	100,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	337,824	15,000	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	388,668	40,000	100,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	68	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	68	0	0

Lakewood School District No.306

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	157,800	250,000	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	157,800	250,000	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	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
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	966,839	493,411	100,000

Lakewood School District No.306

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	2	1,000	1,500
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	600,000	300,000
4499 Transportation Reimbursement Depreciation	229,636	203,092	305,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
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	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Lakewood School District No.306

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	229,637	804,092	606,500
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	229,637	804,092	606,500
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	81,005	819,891	638,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	125,030	92,030	46,884
92 Interest 1/ - formerly Act. 83	10,902	5,873	1,270
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	216,937	917,794	686,154
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	12,701	-113,702	-79,654
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	66,204	204,747	353,000
G.L.830 Restricted for Debt Service	125,030	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	191,234	204,747	353,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	111,904	91,045	273,346

Lakewood School District No.306

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	92,030	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	203,934	91,045	273,346

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.