

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	44,175,861	315,990	4,647,431	493,411	804,092
Total Appropriation (Expenditures)	45,568,031	435,089	4,643,600	4,907,754	917,794
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	-1,392,169	-119,099	3,831	-4,414,342	-113,702
Beginning Total Fund Balance	7,588,074	267,522	2,120,392	5,008,036	204,747
Ending Total Fund Balance	6,195,904	148,423	2,124,223	593,693	91,045

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	6,446,783	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	6,446,783	XXXXX	4,691,000	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 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,438.27		2,486.50		2,542.08	
FTE Certificated Employees	162.199		167.800		176.900	
FTE Classified Employees	92.556		115.448		117.761	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	35,529,384		37,715,427		44,175,861	
Total Expenditures	35,832,987		41,203,198		45,568,031	
Total Beginning Fund Balance	9,443,022		8,623,933		7,588,074	
Total Ending Fund Balance	9,139,419		5,136,162		6,195,904	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	19,790,672	55.23	21,943,676	53.26	24,696,759	54.20
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	1,091,807	2.40
Special Education Instruction	5,358,370	14.95	5,873,126	14.25	6,463,538	14.18
Vocational Instruction	904,801	2.53	1,205,647	2.93	1,374,969	3.02
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,538,967	4.29	1,730,302	4.20	2,038,224	4.47
Other Instructional Programs	77,510	0.22	82,901	0.20	86,674	0.19
Community Services	239,259	0.67	229,872	0.56	285,318	0.63
Support Services	7,660,029	21.38	8,933,465	21.68	9,530,742	20.92
Total - Program Groups	35,832,987	100.00	41,203,198	100.00	45,568,031	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	21,381,380	59.67	23,644,827	57.39	25,822,521	56.67
Teaching Support	3,324,107	9.28	5,012,222	12.16	6,034,812	13.24
Other Supportive Activities	4,885,244	13.63	6,075,522	14.75	6,253,669	13.72
Building Administration	2,092,929	5.84	2,233,040	5.42	2,455,190	5.39
Central Administration	4,039,011	11.27	4,237,587	10.28	5,001,839	10.98
Total - Activity Groups	35,832,987	100.00	41,203,198	100.00	45,568,031	100.00

Lakewood School District No.306

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
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	15,807,837	44.12	17,339,757	42.08	19,750,103	43.34
Classified Salaries	5,916,045	16.51	7,764,921	18.85	8,632,388	18.94
Employee Benefits and Payroll Taxes	9,196,492	25.66	9,785,768	23.75	10,264,167	22.52
Supplies, Instructional Resources and Noncapitalized Items	1,027,873	2.87	2,120,499	5.15	1,825,115	4.01
Purchased Services	3,813,496	10.64	4,095,582	9.94	4,969,548	10.91
Travel	24,813	0.07	73,221	0.18	73,910	0.16
Capital Outlay	46,432	0.13	23,450	0.06	52,800	0.12
Total - Objects	35,832,987	100.00	41,203,198	100.00	45,568,031	100.00

Lakewood School District No.306

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	133.80	191.00	181.74
2. Grade 1	190.88	123.00	195.30
3. Grade 2	176.30	189.00	166.21
4. Grade 3	186.09	169.00	213.01
5. Grade 4	191.32	180.00	190.57
6. Grade 5	183.79	179.00	187.91
7. Grade 6	171.94	180.00	211.25
8. Grade 7	225.37	177.00	198.24
9. Grade 8	213.20	235.00	175.62
10. Grade 9	227.77	209.00	212.36
11. Grade 10	183.37	215.00	208.98
12. Grade 11 (excluding Running Start)	191.35	149.00	191.91
13. Grade 12 (excluding Running Start)	128.23	153.00	131.58
14. SUBTOTAL	2,403.41	2,349.00	2,464.68
15. Running Start	34.86	37.50	31.50
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	100.00	45.90
18. TOTAL K-12	2,438.27	2,486.50	2,542.08
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	162.20	167.80	176.900
2. General Fund FTE Classified Employees /4	92.56	115.45	117.761

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,938,506	3,254,101	6,277,109
2000 Local Nontax Support	378,793	401,644	532,059
3000 State, General Purpose	23,579,122	23,946,954	26,321,554
4000 State, Special Purpose	6,308,185	6,619,451	7,633,529
5000 Federal, General Purpose	5,157	0	0
6000 Federal, Special Purpose	2,006,612	3,115,277	2,977,674
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	297,993	378,000	433,936
9000 Other Financing Sources	15,016	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	35,529,384	37,715,427	44,175,861
EXPENDITURES			
00 Regular Instruction	19,790,672	21,943,676	24,696,759
10 Federal Special Purpose Funding	263,379	1,204,209	1,091,807
20 Special Education Instruction	5,358,370	5,873,126	6,463,538
30 Vocational Education Instruction	904,801	1,205,647	1,374,969
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,538,967	1,730,302	2,038,224
70 Other Instructional Programs	77,510	82,901	86,674
80 Community Services	239,259	229,872	285,318
90 Support Services	7,660,029	8,933,465	9,530,742
B. TOTAL EXPENDITURES	35,832,987	41,203,198	45,568,031
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)	-303,603	-3,487,770	-1,392,169
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	227,489	179,925	281,422
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

Lakewood School District No.306

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	10,023	7,000	7,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	15,840	0	0
G.L.890 Unassigned Fund Balance	6,642,558	5,700,035	4,109,704
G.L.891 Unassigned to Minimum Fund Balance Policy	2,547,111	2,736,973	3,189,948
F. TOTAL BEGINNING FUND BALANCE	9,443,022	8,623,933	7,588,074
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	383,952	179,925	281,422
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	17,678	7,000	7,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	12,203	0	0
G.L.890 Unassigned Fund Balance	5,988,615	2,212,264	2,717,534
G.L.891 Unassigned to Minimum Fund Balance Policy	2,736,971	2,736,973	3,189,948
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	9,139,419	5,136,162	6,195,904

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

Lakewood School District No.306**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.

Lakewood School District No.306

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	2,938,028	3,253,455	6,276,697
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	479	645	411
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,938,506	3,254,101	6,277,109
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	2,235	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	84	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	818	2,500	167,457
2300 Investment Earnings	7,857	24,999	15,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	14,719	7,500	7,500
2600 Fines and Damages	2,460	0	0
2700 Rentals and Leases	4,251	0	0
2800 Insurance Recoveries	13,975	0	0
2900 Local Support Nontax, Unassigned	329,695	351,645	327,102
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	2,700	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
2000 TOTAL LOCAL SUPPORT NONTAX	378,793	401,644	532,059
STATE, GENERAL PURPOSE			
3100 Apportionment	22,610,603	22,932,770	25,368,552
3121 Special Education--General Apportionment	968,519	1,014,184	953,002
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	23,579,122	23,946,954	26,321,554
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	250,000
4121 Special Education	3,804,991	3,640,869	4,155,561
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	635,635	681,496	812,203
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	66,805	78,750	78,750
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	299,864	290,267	388,530
4174 Highly Capable	74,147	79,900	85,705
4188 Childcare	0	0	0
4198 School Food Services	11,763	0	8,524
4199 Transportation--Operations	1,414,980	1,848,169	1,854,256
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	6,308,185	6,619,451	7,633,529

Lakewood School District No.306

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	5,157	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	5,157	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	193,061	364,283	0
6113 Federal Special Purpose-ESSER III	0	1,125,429	768,079
6114 Federal Special Purpose ESSER III Learning Loss	70,318	0	185,816
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	497,158	439,955	532,502
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	7,083	14,000	13,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	310,494	334,620	407,854
6152 School Improve, Fed Other Title Grants under ESEA, Fed	74,000	76,968	92,510
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)	17,842	24,022	30,181
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	118,626	0	0

Lakewood School District No.306

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	20,000
6198 School Food Services	635,392	650,000	872,732
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	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
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	7,504	36,000	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXXX	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	19,569	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	55,565	50,000	55,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,006,612	3,115,277	2,977,674

REVENUES FROM OTHER SCHOOL DISTRICTS

Lakewood School District No.306

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	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	67,656	170,000	187,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	224,512	208,000	246,936
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	5,825	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	297,993	378,000	433,936
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	15,016	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	15,016	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	35,529,384	37,715,427	44,175,861

Lakewood School District No.306

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	19,790,672	21,943,676	24,370,279
02 Alternative Learning Experience	0	0	326,480
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	19,790,672	21,943,676	24,696,759
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	193,061	250,206	0
13 Federal Special Purpose - ESSER III	0	954,003	929,847
14 Federal Special Purpose ESSER III Learning Loss	70,318	0	161,960
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	263,379	1,204,209	1,091,807
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	4,876,722	5,244,305	5,770,661
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	481,647	628,821	692,877
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	5,358,370	5,873,126	6,463,538
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	780,438	993,456	1,159,157
34 Middle School Career and Technical Education, State	117,540	198,191	202,812
38 Vocational, Federal	6,823	14,000	13,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	904,801	1,205,647	1,374,969
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Lakewood School District No.306

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	300,145	334,620	407,854
52 Other Title Grants under ESEA-Federal	71,656	76,968	116,800
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	607,185	681,500	812,203
56 State Institutions, Centers and Homes, Delinquent	1,704	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	66,769	93,296	99,335
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	17,186	24,022	30,181
65 Transitional Bilingual, State	339,269	342,755	388,529
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	135,053	177,141	183,322
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,538,967	1,730,302	2,038,224
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	10,930	0	0
74 Highly Capable	63,450	79,901	86,674
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	3,130	3,000	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	77,510	82,901	86,674
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	239,259	229,872	265,318
89 Other Community Services	0	0	20,000

Lakewood School District No.306

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	239,259	229,872	285,318
SUPPORT SERVICES			
97 District-wide Support	5,368,425	5,923,952	6,195,634
98 School Food Services	756,308	859,949	1,142,009
99 Pupil Transportation	1,535,297	2,149,564	2,193,099
90 TOTAL SUPPORT SERVICES	7,660,029	8,933,465	9,530,742
TOTAL PROGRAM EXPENDITURES	35,832,987	41,203,198	45,568,031

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	24,370,279	97,000		14,939,702	1,967,909	5,570,335	540,691	1,224,757	26,385	3,500
02 ALE	326,480	0		217,562	0	74,718	31,500	2,200	0	500
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	24,696,759	97,000		15,157,264	1,967,909	5,645,053	572,191	1,226,957	26,385	4,000
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	929,847	0		172,371	244,064	214,893	298,519	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	161,960	0		0	0	0	161,960	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	1,091,807	0		172,371	244,064	214,893	460,479	0	0	0
21 Sp Ed, Sup, St	5,770,661	0		2,241,471	1,157,342	1,422,259	18,225	931,364	0	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	692,877	0		315,593	170,094	207,190	0	0	0	0
25 Sp Ed, I&T, Fed	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
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	6,463,538	0		2,557,064	1,327,436	1,629,449	18,225	931,364	0	0
31 Voc, Basic, St	1,159,157	0		646,369	33,857	230,631	77,000	149,800	21,500	0
34 MidSchCar/Tec	202,812	0		146,124	0	46,688	5,000	5,000	0	0
38 Voc, Fed	13,000	0		0	0	0	0	0	13,000	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,374,969	0		792,493	33,857	277,319	82,000	154,800	34,500	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	407,854	0		191,196	33,967	84,973	97,718	0	0	0
52 Other Title Grants under ESEA-Federal	116,800	0	0	13,172	22,387	17,420	0	63,821	0	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	812,203	0		277,926	233,270	235,457	64,450	1,100	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

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
58 Sp/Plt Pgm, St	99,335	0		75,000	0	15,585	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	30,181	0		0	0	0	30,181	0	0	0
65 Tran Biling, St	388,529	0		93,570	136,808	116,052	42,099	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	183,322	0		0	131,451	51,871	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,038,224	0	0	650,864	557,883	521,358	234,448	73,671	0	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	86,674	0		54,883	0	18,791	5,000	6,000	2,000	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	86,674	0		54,883	0	18,791	5,000	6,000	2,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	265,318	0		0	168,298	70,598	25,922	0	500	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
89 Othr Comm Srv	20,000	20,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	285,318	20,000	0	0	168,298	70,598	25,922	0	500	0
97 Distwide Suppt	6,195,634	13,000	0	365,164	2,660,189	1,045,055	237,800	1,816,601	9,525	48,300
98 Schl Food Serv	1,142,009	0	-20,000	0	362,662	203,046	500	595,801	0	0
99 Pupil Transp	2,193,099	0	-110,000	0	1,310,090	638,605	188,550	164,354	1,000	500
TOTAL SUPPORT SERVICES	9,530,742	13,000	-130,000	365,164	4,332,941	1,886,706	426,850	2,576,756	10,525	48,800
OBJECT TOTALS	45,568,031	130,000	-130,000	19,750,103	8,632,388	10,264,167	1,825,115	4,969,548	73,910	52,800

Lakewood School District No.306

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
OBJECT OF EXPENDITURE						
(0) Debit Transfers	21,582	XXXXX	110,000	XXXXX	130,000	XXXXX
(1) Credit Transfers	-21,582	XXXXX	-110,000	XXXXX	-130,000	XXXXX
(2) Certificated Salaries	15,807,837	44.12	17,339,757	42.08	19,750,103	43.34
(3) Classified Salaries	5,916,045	16.51	7,764,921	18.85	8,632,388	18.94
(4) Employee Benefits and Payroll Taxes	9,196,492	25.66	9,785,768	23.75	10,264,167	22.52
(5) Supplies and Materials	1,027,873	2.87	2,120,499	5.15	1,825,115	4.01
(7) Purchased Services	3,813,496	10.64	4,095,582	9.94	4,969,548	10.91
(8) Travel	24,813	0.07	73,221	0.18	73,910	0.16
(9) Capital Outlay	46,432	0.13	23,450	0.06	52,800	0.12
TOTAL EXPENDITURES	35,832,987	100.00	41,203,198	100.00	45,568,031	100.00

Lakewood School District No.306

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
TEACHING ACTIVITIES						
27 Teaching	20,845,905	58.18	22,840,305	55.43	25,036,641	54.94
28 Extracur	464,550	1.30	804,522	1.95	785,880	1.72
29 Pmt to SD	70,926	0.20	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	21,381,380	59.67	23,644,827	57.39	25,822,521	56.67
TEACHING SUPPORT						
22 Lrn Resrc	187,783	0.52	243,438	0.59	298,795	0.66
24 Guid/Coun	936,389	2.61	999,406	2.43	1,035,432	2.27
25 Pupil M/S	79,159	0.22	232,461	0.56	265,724	0.58
26 Health	1,374,054	3.83	2,695,485	6.54	2,271,993	4.99
31 InstProDev	165,211	0.46	361,209	0.88	1,494,117	3.28
32 Inst Tech	161,171	0.45	0	0.00	30,500	0.07
33 Curriculum	420,340	1.17	390,510	0.95	431,734	0.95
34 Prof Lrng St	110,316	0.31	89,713	0.22	206,517	0.45
TOTAL TEACHING SUPPORT	3,324,107	9.28	5,012,222	12.16	6,034,812	13.24
OTHER SUPPORT ACTIVITIES						
42 Food	59,271	0.17	5,600	0.01	500	0.00
44 Operation	362,174	1.01	546,549	1.33	565,708	1.24
49 Transfers	0	0.00	0	0.00	-20,000	-0.04
52 Operation	917,528	2.56	1,567,211	3.80	1,581,227	3.47
53 Maintnce	273,640	0.76	289,218	0.70	297,837	0.65
56 Insurance	65,298	0.18	82,348	0.20	93,053	0.20
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-21,582	-0.06	-110,000	-0.27	-110,000	-0.24
62 Grnd Mnt	211,524	0.59	220,817	0.54	189,456	0.42
63 Oper Bldg	1,209,226	3.37	1,340,582	3.25	1,358,020	2.98
64 Maintnce	504,053	1.41	620,647	1.51	692,553	1.52
65 Utilities	584,876	1.63	585,450	1.42	609,600	1.34
67 Bldg Secu	34,925	0.10	24,182	0.06	33,500	0.07
68 Insurance	345,657	0.96	415,000	1.01	438,922	0.96
72 Info Sys	303,846	0.85	456,718	1.11	466,293	1.02
73 Printing	0	0.00	0	0.00	0	0.00

Lakewood School District No.306

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	34,807	0.10	31,200	0.08	37,000	0.08
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	0	0.00	20,000	0.04
TOTAL OTHER SUPPORT ACTIVITIES	4,885,244	13.63	6,075,522	14.75	6,253,669	13.72
UNIT ADMINISTRATION						
23 Princ Off	2,092,929	5.84	2,233,040	5.42	2,455,190	5.39
TOTAL UNIT ADMINISTRATION	2,092,929	5.84	2,233,040	5.42	2,455,190	5.39
CENTRAL ADMINISTRATION						
11 Bd of Dir	179,483	0.50	149,491	0.36	144,839	0.32
12 Supt Off	586,804	1.64	548,114	1.33	592,644	1.30
13 Busns Off	888,045	2.48	842,734	2.05	716,547	1.57
14 HR	324,801	0.91	374,352	0.91	415,452	0.91
15 Pblc Rltn	207,101	0.58	248,058	0.60	303,661	0.67
21 Supv Inst	1,171,971	3.27	1,379,644	3.35	1,704,766	3.74
41 Supervisn	334,862	0.93	307,800	0.75	595,801	1.31
51 Supervisn	296,893	0.83	320,787	0.78	330,982	0.73
61 Supv Bldg	49,051	0.14	66,607	0.16	197,147	0.43
TOTAL CENTRAL ADMINISTRATION	4,039,011	11.27	4,237,587	10.28	5,001,839	10.98
TOTAL EXPENDITURES	35,832,987	100.00	41,203,198	100.00	45,568,031	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	142.647	80.64	32.569	27.66
28 Extracurricular	1.000	0.57	0.000	0.00
TOTAL TEACHING ACTIVITIES	143.647	81.20	32.569	27.66
TEACHING SUPPORT				
22 Learning Resources	0.989	0.56	1.478	1.26
24 Guidance and Counseling	4.945	2.80	3.361	2.85
25 Pupil Management and Safety	0.000	0.00	3.790	3.22
26 Health/Related Services	8.604	4.86	9.157	7.78
31 InstProDev	0.044	0.02	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	1.150	0.65	0.800	0.68
34 Professional Learning - State	1.682	0.95	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	17.414	9.84	18.586	15.78
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	6.705	5.69
52 Operations	XXXXX	XXXXX	12.951	11.00
53 Maintenance	XXXXX	XXXXX	2.000	1.70
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	1.500	1.27
63 Operation of Buildings	XXXXX	XXXXX	14.250	12.10
64 Maintenance	XXXXX	XXXXX	3.343	2.84
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	1.70
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	42.749	36.30

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	3.93	8.844	7.51
TOTAL UNIT ADMINISTRATION	6.950	3.93	8.844	7.51
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.57	2.112	1.79
13 Business Office	0.000	0.00	3.862	3.28
14 Human Resources	0.600	0.34	1.000	0.85
15 Public Relations	0.000	0.00	1.750	1.49
21 Supervision - Instruction	7.289	4.12	2.252	1.91
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	2.606	2.21
61 Supervision - Building	0.000	0.00	1.431	1.22
TOTAL CENTRAL ADMINISTRATION	8.889	5.02	15.013	12.75
TOTAL FTE STAFF	176.900	100.00	117.761	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 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (same categories), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Nonspendable Fund Balance, Uninsured Risks, Committed to Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (same categories).

Lakewood School District No.306

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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	332,793	178,320	148,423

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

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.

Lakewood School District No.306
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
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,035,304	1,979,331	2,124,223

Lakewood School District No.306

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	4,453,968	4,554,113	4,646,231
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	975	599
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,453,968	4,555,088	4,646,830
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	967	500	601
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	967	500	601
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

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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	4,454,935	4,555,588	4,647,431

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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.

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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	6,241,782	5,658,110	3,951,386
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	150,658	152,308	494,458
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	294,681	296,233	299,368
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	7,064,709	6,315,625	5,008,036
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	295,601	114,424	209,793
G.L.863 Restricted from State Proceeds	4,822,302	1,443,945	21,111
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	28,272	0
G.L.866 Restricted from Impact Fee Proceeds	165,316	0	61,926
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	298,203	300,863
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,580,691	1,884,844	593,693

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	571,607	425,784	203,411
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	44	92	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	571,651	425,877	203,411
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	80,164	40,000	25,000
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	14,878	25,000	15,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	95,042	65,000	40,000
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	174,915	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	174,915	0	0

Lakewood School District No.306

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	0	0	250,000
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

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	250,000
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	841,609	490,877	493,411

Lakewood School District No.306

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	0	1,000	1,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 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	335,000	300,000	600,000
4499 Transportation Reimbursement Depreciation	184,240	209,254	203,092
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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	519,240	510,254	804,092
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	519,240	510,254	804,092
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	474,391	521,830	819,891
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	165,030	125,030	92,030
92 Interest 1/ - formerly Act. 83	16,874	11,181	5,873
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	656,295	658,041	917,794
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)	-137,054	-147,787	-113,702
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	163,258	191,174	204,747
G.L.830 Restricted for Debt Service	165,030	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	328,288	191,174	204,747
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	66,204	43,387	91,045
G.L.830 Restricted for Debt Service	125,030	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	191,234	43,387	91,045

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.