

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	35,975,149	483,640	4,466,535	679,339	502,747
Total Appropriation (Expenditures)	39,099,607	544,330	4,485,625	6,876,460	700,226
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-3,124,458	-60,690	-19,090	-6,197,121	-197,479
Beginning Total Fund Balance	8,292,477	322,907	1,965,146	6,605,947	328,287
Ending Total Fund Balance	5,168,019	262,217	1,946,056	408,826	130,808

SECTION B: EXCESS LEVIES FOR 2021

COLLECTION

Excess levies approved by voters for 2021 collection	0	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2021 collection after rollback	0	XXXX	4,508,000	412,500	0

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

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,415.65		2,406.12		2,472.64	
FTE Certificated Employees	152.905		169.465		168.375	
FTE Classified Employees	100.794		116.378		119.149	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	36,159,322		37,179,193		35,975,149	
Total Expenditures	33,839,425		39,496,401		39,099,607	
Total Beginning Fund Balance	5,304,429		7,517,736		8,292,477	
Total Ending Fund Balance	7,574,326		4,850,528		5,168,019	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	19,393,309	57.31	22,622,134	57.28	21,314,879	54.51
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	4,611,685	13.63	5,563,659	14.09	5,671,403	14.51
Vocational Instruction	982,861	2.90	1,181,515	2.99	1,447,205	3.70
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,190,056	3.52	1,350,393	3.42	1,715,989	4.39
Other Instructional Programs	272,319	0.80	289,424	0.73	323,223	0.83
Community Services	0	0.00	0	0.00	25,000	0.06
Support Services	7,389,195	21.84	8,489,276	21.49	8,601,908	22.00
Total - Program Groups	33,839,425	100.00	39,496,401	100.00	39,099,607	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	19,511,122	57.66	23,540,380	59.60	23,233,613	59.42
Teaching Support	3,566,621	10.54	3,998,362	10.12	3,728,863	9.54
Other Supportive Activities	5,255,577	15.53	5,353,524	13.55	5,784,939	14.80
Building Administration	2,021,754	5.97	2,251,977	5.70	2,281,594	5.84
Central Administration	3,327,514	9.83	4,352,158	11.02	4,070,598	10.41
Total - Activity Groups	33,839,425	100.00	39,496,401	100.00	39,099,607	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	14,689,224	43.41	16,247,371	41.14	16,058,597	41.07
Classified Salaries	6,035,741	17.84	7,040,892	17.83	7,376,717	18.87

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	7,871,137	23.26	9,262,224	23.45	9,311,977	23.82
Supplies, Instructional Resources and Noncapitalized Items	1,462,342	4.32	2,185,629	5.53	1,767,784	4.52
Purchased Services	3,692,567	10.91	4,660,368	11.80	4,503,322	11.52
Travel	74,862	0.22	72,922	0.18	57,665	0.15
Capital Outlay	13,551	0.04	26,995	0.07	23,545	0.06
Total - Objects	33,839,425	100.00	39,496,401	100.00	39,099,607	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	180.92	172.50	165.00
2. Grade 1	178.00	180.33	196.18
3. Grade 2	191.01	177.20	180.73
4. Grade 3	169.70	190.94	181.17
5. Grade 4	173.70	169.29	191.15
6. Grade 5	220.28	169.55	181.17
7. Grade 6	190.28	218.07	172.26
8. Grade 7	203.97	187.25	231.40
9. Grade 8	187.40	201.06	205.47
10. Grade 9	213.73	187.70	208.66
11. Grade 10	168.41	214.93	183.53
12. Grade 11 (excluding Running Start)	173.50	149.23	196.36
13. Grade 12 (excluding Running Start)	116.96	148.72	130.14
14. SUBTOTAL	2,367.86	2,366.77	2,423.22
15. Running Start	47.79	39.35	49.42
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	2,415.65	2,406.12	2,472.64
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	152.905	169.465	168.375
2. General Fund FTE Classified Employees /4	100.794	116.378	119.149

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

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

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

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

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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,237,959	5,099,457	2,914,639
2000 Local Nontax Support	707,379	635,002	604,172
3000 State, General Purpose	22,225,215	23,000,993	23,996,260
4000 State, Special Purpose	6,503,301	6,933,968	6,626,419
5000 Federal, General Purpose	6,200	0	0
6000 Federal, Special Purpose	1,265,782	1,300,973	1,457,459
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	212,105	208,800	376,200
9000 Other Financing Sources	1,381	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	36,159,322	37,179,193	35,975,149
EXPENDITURES			
00 Regular Instruction	19,393,309	22,622,134	21,314,879
10 Federal Stimulus	0	0	0
20 Special Education Instruction	4,611,685	5,563,659	5,671,403
30 Vocational Education Instruction	982,861	1,181,515	1,447,205
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,190,056	1,350,393	1,715,989
70 Other Instructional Programs	272,319	289,424	323,223
80 Community Services	0	0	25,000
90 Support Services	7,389,195	8,489,276	8,601,908
B. TOTAL EXPENDITURES	33,839,425	39,496,401	39,099,607
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	50,000	350,000	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)	2,269,897	-2,667,208	-3,124,458
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	112,810	112,810	174,289
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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	7,365	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	0	0	0
G.L.890 Unassigned Fund Balance	4,279,000	4,225,407	5,346,440
G.L.891 Unassigned to Minimum Fund Balance Policy		3,172,519	2,764,748
F. TOTAL BEGINNING FUND BALANCE	5,304,429	7,517,736	8,292,477
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	533,447	112,810	100,000
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	5,151	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	883,718	0	0
G.L.890 Unassigned Fund Balance	3,783,251	1,558,199	2,324,047
G.L.891 Unassigned to Minimum Fund Balance Policy	2,368,760	3,172,519	2,736,972
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,574,326	4,850,528	5,168,019

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 GENERAL FUND BUDGET

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

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	5,237,057	5,099,018	2,914,639
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	902	439	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,237,959	5,099,457	2,914,639
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	7,910	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	20,443	20,000	20,000
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	237,258	305,000	192,000
2300 Investment Earnings	73,205	30,000	30,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	12,704	19,272	7,500
2600 Fines and Damages	4,374	5,500	5,500
2700 Rentals and Leases	13,258	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	338,227	255,230	349,172
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000 TOTAL LOCAL SUPPORT NONTAX	707,379	635,002	604,172

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
STATE, GENERAL PURPOSE			
3100 Apportionment	21,288,492	22,093,732	22,961,830
3121 Special Education--General Apportionment	861,294	907,261	1,034,430
3300 Local Effort Assistance	75,428	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	22,225,215	23,000,993	23,996,260
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	2,500	0	0
4121 Special Education	3,116,192	3,531,772	3,963,944
4122 Special Ed-Infants and Toddlers-State	252,377	218,755	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	566,398	623,695	676,360
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	89,200	76,138	82,550
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	252,933	259,559	282,429
4174 Highly Capable	73,463	76,486	79,690
4188 Childcare	0	0	0
4198 School Food Services	11,950	9,275	11,140
4199 Transportation--Operations	2,138,288	2,138,288	1,530,306
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 Speical 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	6,503,301	6,933,968	6,626,419
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	6,200	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	6,200	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	460,231	493,672	493,774
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	8,986	9,665	9,665
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	243,450	238,909	284,258
6152 School Improve, Fed Other Title Grants under ESEA, Fed	55,516	65,802	103,133
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)	22,794	19,925	37,629
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	25,000
6198 School Food Services	384,975	390,000	420,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	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
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	XXXXX	0	0
6321 Special Education--Medicaid Reimbursement	35,677	36,000	36,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	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	54,154	47,000	48,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,265,782	1,300,973	1,457,459
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	209,882	205,800	376,200
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	2,223	3,000	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
8000 TOTAL REVENUES FROM OTHER ENTITES	212,105	208,800	376,200
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	1,381	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)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	1,381	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	36,159,322	37,179,193	35,975,149

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EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REGULAR INSTRUCTION			
01 Basic Education	19,393,309	22,622,134	21,314,879
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	19,393,309	22,622,134	21,314,879
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	XXXXXX	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	3,932,338	4,908,417	5,142,416
22 Special Education, Infants and Toddlers, State	238,454	183,105	0
24 Special Education, Supplemental, Federal	440,893	472,137	528,987
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	4,611,685	5,563,659	5,671,403
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	974,258	1,171,850	1,198,458
34 Middle School Career and Technical Education, State	0	0	239,082
38 Vocational, Federal	8,603	9,665	9,665
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	982,861	1,181,515	1,447,205
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXXX	0	0
47 Skill Center-Facility Upgrades	0	XXXXXX	XXXXXX
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	239,808	277,563	284,257
52 Other Title Grants under ESEA-Federal	53,151	58,924	101,133
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	522,976	628,178	738,732

Lakewood School District No.306

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56 State Institutions, Centers and Homes, Delinquent	1,760	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	85,655	76,138	73,415
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	21,823	19,043	37,629
65 Transitional Bilingual, State	264,885	290,547	310,823
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	170,000
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,190,056	1,350,393	1,715,989
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	15,000
74 Highly Capable	63,919	64,021	79,690
75 Professional Development, State	0	0	XXXXX
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	208,399	225,403	228,533
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	272,319	289,424	323,223
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	0	0	25,000
80 TOTAL COMMUNITY SERVICES	0	0	25,000
SUPPORT SERVICES			
97 District-wide Support	4,882,531	5,494,674	5,440,875
98 School Food Services	742,457	940,013	1,025,995
99 Pupil Transportation	1,764,207	2,054,589	2,135,038
90 TOTAL SUPPORT SERVICES	7,389,195	8,489,276	8,601,908
TOTAL PROGRAM EXPENDITURES	33,839,425	39,496,401	39,099,607

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	21,314,879	97,000		12,926,096	1,532,718	5,265,562	759,796	711,497	18,615	3,595
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	21,314,879	97,000		12,926,096	1,532,718	5,265,562	759,796	711,497	18,615	3,595
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	5,142,416	0		1,659,477	1,206,997	1,320,816	18,476	932,900	3,750	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	528,987	0		208,873	145,988	174,123	3	0	0	0
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	5,671,403	0		1,868,350	1,352,985	1,494,939	18,479	932,900	3,750	0
31 Voc, Basic, St	1,198,458	0		487,292	29,606	187,853	51,000	430,507	12,200	0
34 MidSchCar/Tec	239,082	0		83,102	0	28,325	3,500	124,155	0	0
38 Voc, Fed	9,665	0		0	0	0	2,000	7,665	0	0
39 Voc, Other	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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,447,205	0		570,394	29,606	216,178	56,500	562,327	12,200	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	284,257	0		109,788	55,329	81,903	37,237	0	0	0
52 Other Title Grants under ESEA -Federal	101,133	0	0	0	0	0	5,000	96,133	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	738,732	0		194,794	197,982	195,850	135,106	15,000	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
58 Sp/Plt Pgm, St	73,415	0		0	0	0	66,415	7,000	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	37,629	0		0	0	0	15,000	17,000	5,629	0
65 Tran Biling, St	310,823	0		69,895	117,865	123,061	2	0	0	0
67 Ind Ed, Fd,	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
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	170,000	0		0	0	0	0	170,000	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,715,989	0	0	374,477	371,176	400,814	258,760	305,133	5,629	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	15,000	0		0	0	0	0	15,000	0	0
74 Highly Capable	79,690	0		0	0	0	66,969	10,000	2,721	0
76 Target Asst, Fed	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	228,533	0		0	149,172	68,433	6,878	550	3,500	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	323,223	0		0	149,172	68,433	73,847	25,550	6,221	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	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	25,000	25,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	25,000	25,000	0	0	0	0	0	0	0	0
97 Distwide Suppt	5,440,875	13,000	0	319,280	2,213,519	972,962	225,250	1,673,064	9,350	14,450
98 Schl Food Serv	1,025,995	0	-25,000	0	453,095	217,898	191,652	182,450	900	5,000
99 Pupil Transp	2,135,038	0	-110,000	0	1,274,446	675,191	183,500	110,401	1,000	500
TOTAL SUPPORT SERVICES	8,601,908	13,000	-135,000	319,280	3,941,060	1,866,051	600,402	1,965,915	11,250	19,950

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
OBJECT TOTALS	39,099,607	135,000	-135,000	16,058,597	7,376,717	9,311,977	1,767,784	4,503,322	57,665	23,545

Lakewood School District No.306

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	112,047	XXXXX	95,000	XXXXX	135,000	XXXXX
(1) Credit Transfers	-112,047	XXXXX	-95,000	XXXXX	-135,000	XXXXX
(2) Certificated Salaries	14,689,224	43.41	16,247,371	41.14	16,058,597	41.07
(3) Classified Salaries	6,035,741	17.84	7,040,892	17.83	7,376,717	18.87
(4) Employee Benefits and Payroll Taxes	7,871,137	23.26	9,262,224	23.45	9,311,977	23.82
(5) Supplies and Materials	1,462,342	4.32	2,185,629	5.53	1,767,784	4.52
(7) Purchased Services	3,692,567	10.91	4,660,368	11.80	4,503,322	11.52
(8) Travel	74,862	0.22	72,922	0.18	57,665	0.15
(9) Capital Outlay	13,551	0.04	26,995	0.07	23,545	0.06
TOTAL EXPENDITURES	33,839,425	100.00	39,496,401	100.00	39,099,607	100.00

Lakewood School District No.306

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	18,342,509	54.20	22,236,268	56.30	22,278,482	56.98
28 Extracur	728,255	2.15	903,612	2.29	954,631	2.44
29 Pmt to SD	440,359	1.30	400,500	1.01	500	0.00
TOTAL TEACHING ACTIVITIES	19,511,122	57.66	23,540,380	59.60	23,233,613	59.42
TEACHING SUPPORT						
22 Lrn Resrc	571,191	1.69	281,845	0.71	253,671	0.65
24 Guid/Coun	775,089	2.29	798,527	2.02	980,756	2.51
25 Pupil M/S	303,511	0.90	415,878	1.05	245,489	0.63
26 Health	1,151,197	3.40	1,277,700	3.23	1,270,872	3.25
31 InstProDev	267,381	0.79	430,770	1.09	355,378	0.91
32 Inst Tech	0	0.00	0	0.00	0	0.00
33 Curriculum	498,251	1.47	705,938	1.79	534,449	1.37
34 Prof Lrng St	156,837	0.46	87,704	0.22	88,248	0.23
TOTAL TEACHING SUPPORT	3,566,621	10.54	3,998,362	10.12	3,728,863	9.54
OTHER SUPPORT ACTIVITIES						
42 Food	203,905	0.60	182,800	0.46	207,800	0.53
44 Operation	418,466	1.24	624,329	1.58	558,193	1.43
49 Transfers	0	0.00	0	0.00	-25,000	-0.06
52 Operation	1,315,706	3.89	1,346,420	3.41	1,569,524	4.01
53 Maintnce	298,474	0.88	303,663	0.77	305,901	0.78
56 Insurance	41,819	0.12	50,000	0.13	50,000	0.13
59 Transfers	-112,047	-0.33	-95,000	-0.24	-110,000	-0.28
62 Grnd Mnt	186,710	0.55	211,860	0.54	219,136	0.56
63 Oper Bldg	1,086,084	3.21	1,169,857	2.96	1,182,020	3.02
64 Maintnce	662,108	1.96	495,843	1.26	536,528	1.37
65 Utilities	603,565	1.78	575,925	1.46	572,375	1.46
67 Bldg Secu	17,851	0.05	24,600	0.06	24,600	0.06
68 Insurance	271,603	0.80	208,500	0.53	408,500	1.04
72 Info Sys	227,257	0.67	220,727	0.56	229,162	0.59
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	34,075	0.10	34,000	0.09	31,200	0.08
83 Interest	0	0.00	0	0.00	0	0.00

Lakewood School District No.306

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
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	25,000	0.06
TOTAL OTHER SUPPORT ACTIVITIES	5,255,577	15.53	5,353,524	13.55	5,784,939	14.80
UNIT ADMINISTRATION						
23 Princ Off	2,021,754	5.97	2,251,977	5.70	2,281,594	5.84
TOTAL UNIT ADMINISTRATION	2,021,754	5.97	2,251,977	5.70	2,281,594	5.84
CENTRAL ADMINISTRATION						
11 Bd of Dir	138,144	0.41	195,862	0.50	154,866	0.40
12 Supt Off	521,828	1.54	582,620	1.48	575,491	1.47
13 Busns Off	694,368	2.05	1,116,597	2.83	970,953	2.48
14 HR	278,907	0.82	420,977	1.07	348,678	0.89
15 Pblc Rltn	80,832	0.24	111,200	0.28	122,193	0.31
21 Supv Inst	1,225,423	3.62	1,282,906	3.25	1,241,629	3.18
41 Supervisn	120,086	0.35	132,884	0.34	285,002	0.73
51 Supervisn	220,255	0.65	449,006	1.14	319,113	0.82
61 Supv Bldg	47,670	0.14	60,106	0.15	52,673	0.13
TOTAL CENTRAL ADMINISTRATION	3,327,514	9.83	4,352,158	11.02	4,070,598	10.41
TOTAL EXPENDITURES	33,839,425	100.00	39,496,401	100.00	39,099,607	100.00

Lakewood School District No. 306

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	135.285	80.35	34.480	28.94
28 Extracurricular	6.490	3.85	0.000	0.00
TOTAL TEACHING ACTIVITIES	141.775	84.20	34.480	28.94
TEACHING SUPPORT				
22 Learning Resources	1.000	0.59	1.564	1.31
24 Guidance and Counseling	5.000	2.97	1.884	1.58
25 Pupil Management and Safety	0.000	0.00	3.776	3.17
26 Health/Related Services	5.600	3.33	5.218	4.38
31 InstProDev	0.000	0.00	0.000	0.00
33 Curriculum	1.225	0.73	0.800	0.67
34 Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	12.825	7.62	13.242	11.11
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	6.874	5.77
52 Operations	XXXXX	XXXXX	13.299	11.16
53 Maintenance	XXXXX	XXXXX	1.864	1.56
62 Grounds--Maintenance	XXXXX	XXXXX	2.006	1.68
63 Operation of Buildings	XXXXX	XXXXX	13.412	11.26
64 Maintenance	XXXXX	XXXXX	3.612	3.03
72 Information Systems	0.000	0.00	1.000	0.84
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	42.067	35.31
UNIT ADMINISTRATION				
23 Principal's Office	6.950	4.13	9.307	7.81
TOTAL UNIT ADMINISTRATION	6.950	4.13	9.307	7.81
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.59	2.361	1.98
13 Business Office	0.000	0.00	7.361	6.18
14 Human Resources	0.600	0.36	1.000	0.84
15 Public Relations	0.000	0.00	0.750	0.63
21 Supervision - Instruction	5.225	3.10	3.753	3.15
41 Supervision - Nutrition Services	0.000	0.00	1.000	0.84

Lakewood School District No. 306

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
51 Supervision - Transportation	0.000	0.00	3.399	2.85
61 Supervision - Building	0.000	0.00	0.429	0.36
TOTAL CENTRAL ADMINISTRATION	6.825	4.05	20.053	16.83
TOTAL FTE STAFF	168.375	100.00	119.149	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

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES			
100 General Student Body	162,140	271,050	258,900
200 Athletics	91,792	185,000	151,700
300 Classes	10,856	1,700	1,950
400 Clubs	43,631	69,980	71,090
600 Private Moneys	606	0	0
A. TOTAL REVENUES	309,025	527,730	483,640
EXPENDITURES			
100 General Student Body	159,377	313,725	300,750
200 Athletics	102,049	152,500	165,980
300 Classes	12,086	990	1,100
400 Clubs	36,778	57,885	76,500
600 Private Moneys	156	0	0
B. TOTAL EXPENDITURES	310,447	525,100	544,330
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-1,422	2,630	-60,690
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	340,880	289,016	322,907
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	340,880	289,016	322,907
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	339,458	291,646	262,217
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	339,458	291,646	262,217

Lakewood School District No.306

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,470,082	4,409,606	4,465,635
2000 Local Nontax Support	5,828	952	900
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	4,475,911	4,410,558	4,466,535
EXPENDITURES			
Matured Bond Expenditures	1,605,000	1,740,000	1,870,000
Interest on Bonds	2,618,575	2,571,450	2,515,625
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	100,000	100,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	4,223,575	4,411,450	4,485,625
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)	252,336	-892	-19,090
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,618,835	1,768,190	1,965,146
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	1,618,835	1,768,190	1,965,146
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	1,871,170	1,767,298	1,946,056
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

Lakewood School District No.306

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,871,170	1,767,298	1,946,056

Lakewood School District No.306

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Taxes	4,470,082	4,408,977	4,464,921
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	629	714
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,470,082	4,409,606	4,465,635
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	5,828	952	900
2450 Other Interest Earnings	XXXXX	XXXXX	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	5,828	952	900
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)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,475,911	4,410,558	4,466,535

Lakewood School District No.306

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	724,304	738,342	571,339
2000 Local Nontax Support	322,244	150,000	108,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	494,769	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,541,317	888,342	679,339
EXPENDITURES			
10 Sites	150,563	170,000	164,716
20 Buildings	5,910,327	7,850,000	6,205,804
30 Equipment	482,408	758,014	505,940
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	6,543,299	8,778,014	6,876,460
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)	-5,001,982	-7,889,672	-6,197,121
BEGINNING 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	1,830,716	0	0
G.L.862 Committed from Levy Proceeds	481,612	306,592	213,691
G.L.863 Restricted from State Proceeds	11,284,023	7,747,079	6,293,045

Lakewood School District No.306

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	156,535	106,697	99,211
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	297,549	0	0
G.L.890 Unassigned Fund Balance	298,531	0	0
F. TOTAL BEGINNING FUND BALANCE	14,050,436	8,160,368	6,605,947
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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	254,590	0	0
G.L.862 Committed from Levy Proceeds	574,755	36,813	7,184
G.L.863 Restricted from State Proceeds	7,820,770	147,079	398,546
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	99,809	6,697	3,096
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	298,531	80,107	0
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	9,048,454	270,696	408,826

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.

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

Lakewood School District No.306

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	724,201	738,235	571,339
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	103	107	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	724,304	738,342	571,339
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	230,980	80,000	40,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	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	91,264	70,000	68,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	322,244	150,000	108,000
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	494,769	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	494,769	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Lakewood School District No.306

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	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)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,541,317	888,342	679,339

Lakewood School District No.306

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	631	300	300
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	0	70,000	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	335,000
4499 Transportation Reimbursement Depreciation	216,362	201,809	167,447
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
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	19,384	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	232,688	0	0
9901 Transfers (local resources)	XXXXX	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	469,065	272,109	502,747

Lakewood School District No.306

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
B. 9900 TRANSFERS IN (from the General Fund)	50,000	350,000	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	519,065	622,109	502,747
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	362,742	340,000	518,163
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	191,742	210,030	165,030
92 Interest 1/ - formerly Act. 83	31,371	25,889	17,033
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	585,856	575,919	700,226
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)	-66,791	46,190	-197,479
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	166,898	246,719	328,287
G.L.830 Restricted for Debt Service	146,600	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
H. TOTAL BEGINNING FUND BALANCE	313,498	246,719	328,287
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	54,965	292,909	130,808
G.L.830 Restricted for Debt Service	191,742	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

Lakewood School District No.306

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	246,707	292,909	130,808

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.