

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	50,503,382	534,131	4,613,493	2,064,000	2,231,951
Total Appropriation (Expenditures)	51,700,934	532,370	6,079,900	4,961,387	2,841,332
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	-1,197,551	1,761	-1,466,406	-2,897,387	-609,381
Beginning Total Fund Balance	7,000,000	336,837	3,419,416	3,050,000	609,381
Ending Total Fund Balance	5,802,448	338,598	1,953,009	152,613	0
SECTION B: EXCESS LEVIES FOR 2025 COLLECTION					
Excess levies approved by voters for 2025 collection	7,539,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	7,539,000	XXXXX	4,368,600	3,800,000	0

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

Lakewood School District No.306

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,534.67		2,583.74		2,618.46	
FTE Certificated Employees	175.797		190.459		185.903	
FTE Classified Employees	107.811		128.688		134.739	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	45,956,913		47,205,000		50,503,382	
Total Expenditures	45,011,554		49,384,887		51,700,934	
Total Beginning Fund Balance	7,803,162		8,748,521		7,000,000	
Total Ending Fund Balance	8,748,521		6,568,634		5,802,448	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	23,625,746	52.49	27,447,183	55.58	26,443,682	51.15
Federal Special Purpose Funding	1,778,174	3.95	0	0.00	0	0.00
Special Education Instruction	6,154,184	13.67	7,857,351	15.91	9,262,756	17.92
Vocational Instruction	1,303,141	2.90	1,319,948	2.67	1,697,191	3.28
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,856,559	4.12	1,937,664	3.92	2,577,959	4.99
Other Instructional Programs	107,614	0.24	86,200	0.17	97,020	0.19
Community Services	261,452	0.58	270,875	0.55	389,174	0.75
Support Services	9,924,683	22.05	10,465,666	21.19	11,233,152	21.73
Total - Program Groups	45,011,554	100.00	49,384,887	100.00	51,700,934	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	25,211,625	56.01	28,941,374	58.60	29,629,898	57.31
Teaching Support	4,831,087	10.73	5,779,866	11.70	6,127,167	11.85
Other Supportive Activities	6,867,812	15.26	6,952,675	14.08	7,552,422	14.61
Building Administration	2,450,428	5.44	2,471,658	5.00	2,611,476	5.05
Central Administration	5,272,415	11.71	5,239,314	10.61	5,779,971	11.18
Total - Activity Groups	45,011,554	100.00	49,384,887	100.00	51,700,934	100.00

Lakewood School District No.306

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	19,465,308	43.25	21,695,874	43.93	21,938,472	42.43
Classified Salaries	7,958,465	17.68	9,383,441	19.00	10,634,476	20.57
Employee Benefits and Payroll Taxes	10,291,671	22.86	10,242,665	20.74	11,287,818	21.83
Supplies, Instructional Resources and Noncapitalized Items	1,635,969	3.63	1,345,641	2.72	1,546,299	2.99
Purchased Services	5,479,231	12.17	6,591,656	13.35	6,235,839	12.06
Travel	67,957	0.15	53,810	0.11	39,780	0.08
Capital Outlay	112,953	0.25	71,800	0.15	18,250	0.04
Total - Objects	45,011,554	100.00	49,384,887	100.00	51,700,934	100.00

Lakewood School District No.306

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	198.22	170.35	162.00
2. Grade 1	192.92	215.81	178.00
3. Grade 2	158.95	194.60	215.00
4. Grade 3	209.98	173.26	209.00
5. Grade 4	206.32	203.82	178.00
6. Grade 5	179.74	229.19	210.00
7. Grade 6	213.97	191.61	248.00
8. Grade 7	200.89	206.79	202.00
9. Grade 8	165.30	207.12	210.00
10. Grade 9	225.37	181.35	219.00
11. Grade 10	192.42	219.89	170.00
12. Grade 11 (excluding Running Start)	191.16	157.79	215.00
13. Grade 12 (excluding Running Start)	128.07	149.65	111.00
14. SUBTOTAL	2,463.31	2,501.23	2,527.00
15. Running Start	29.71	35.27	30.00
16. Dropout Reengagement Enrollment	1.68	4.63	4.00
17. ALE Enrollment	39.97	42.61	57.46
18. TOTAL K-12	2,534.67	2,583.74	2,618.46
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	175.80	190.46	185.903
2. General Fund FTE Classified Employees /4	107.81	128.69	134.739

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	6,262,782	6,653,734	7,207,474
2000 Local Nontax Support	742,320	673,845	808,000
3000 State, General Purpose	26,245,064	27,145,246	28,691,814
4000 State, Special Purpose	8,069,850	9,900,591	10,920,532
5000 Federal, General Purpose	6,072	0	0
6000 Federal, Special Purpose	4,203,938	2,391,584	2,405,562
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	425,463	440,000	470,000
9000 Other Financing Sources	1,425	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	45,956,913	47,205,000	50,503,382
EXPENDITURES			
00 Regular Instruction	23,625,746	27,447,183	26,443,682
10 Federal Special Purpose Funding	1,778,174	0	0
20 Special Education Instruction	6,154,184	7,857,351	9,262,756
30 Vocational Education Instruction	1,303,141	1,319,948	1,697,191
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,856,559	1,937,664	2,577,959
70 Other Instructional Programs	107,614	86,200	97,020
80 Community Services	261,452	270,875	389,174
90 Support Services	9,924,683	10,465,666	11,233,152
B. TOTAL EXPENDITURES	45,011,554	49,384,887	51,700,934
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)	945,359	-2,179,886	-1,197,551
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	448,151	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	28,422	0	0

Lakewood School District No.306

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	5,722	10,000	10,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	25,288	0	0
G.L.890 Unassigned Fund Balance	4,439,778	3,938,521	1,820,000
G.L.891 Unassigned to Minimum Fund Balance Policy	2,884,224	4,800,000	5,170,000
F. TOTAL BEGINNING FUND BALANCE	7,803,162	8,748,521	7,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	194,973	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	28,422	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	10,280	10,000	10,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	10,845	0	0
G.L.890 Unassigned Fund Balance	5,138,059	1,758,634	622,448

Lakewood School District No.306

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	3,365,942	4,800,000	5,170,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,748,521	6,568,634	5,802,448

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

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

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

Lakewood School District No.306
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	6,262,033	6,653,372	7,207,084
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	749	362	390
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	6,262,782	6,653,734	7,207,474
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	670	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	23,431	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	108,553	160,000	80,000
2300 Investment Earnings	259,766	250,000	250,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	2,612	5,000	88,000
2600 Fines and Damages	3,455	0	0
2700 Rentals and Leases	9,379	0	0
2800 Insurance Recoveries	-939	0	0
2900 Local Support Nontax, Unassigned	325,393	243,845	375,000
2998 Local School Food Services-non NSLP	10,000	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	742,320	673,845	808,000

Lakewood School District No.306

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE				
3100	Apportionment	25,283,842	26,030,930	27,487,862
3121	Special Education--General Apportionment	961,222	1,114,316	1,203,952
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	26,245,064	27,145,246	28,691,814
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	83,312	1,114,126	420,000
4109	Transition To Kindergarten	XXXXX	0	104,440
4121	Special Education	4,269,902	4,904,373	6,087,728
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	812,203	828,035	1,038,855
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	174,799	75,000	103,388
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	323,389	353,646	517,452
4174	Highly Capable	85,470	86,147	90,169
4188	Childcare	0	0	0
4198	School Food Services	85,054	85,000	108,500
4199	Transportation--Operations	2,235,721	2,454,264	2,450,000
4300	Other State Agencies, Unassigned	0	0	0
4321	Special Education--Other State Agencies	0	0	0
4322	Special Education-Infants and Toddlers-State	0	0	0
4326	State Institutions--Special Education--Other State Agcs	0	0	0
4356	State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358	Special and Pilot Programs--Other State Agencies	0	0	0
4365	Transitional Bilingual--Other State Agencies	0	0	0
4388	Childcare--Other State Agencies	0	0	0
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	0
4000	TOTAL STATE, SPECIAL PURPOSE	8,069,850	9,900,591	10,920,532

Lakewood School District No.306

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	6,072	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	6,072	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	112,224	0
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	308,397	0	0
6113 Federal Special Purpose-ESSER III	1,198,923	0	0
6114 Federal Special Purpose ESSER III Learning Loss	163,236	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	67,942	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	89,511	0	0
6124 Special Education--Supplemental	626,860	534,200	559,500
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	12,431	14,500	15,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	408,420	501,660	585,330
6152 School Improve, Fed Other Title Grants under ESEA, Fed	84,834	254,000	113,961
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)	17,572	50,000	36,771
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Lakewood School District No.306

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	20,000	130,000
6198 School Food Services	982,360	850,000	950,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	15,000
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	5,450	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

Lakewood School District No.306

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	147,137	0	0
6321 Special Education--Medicaid Reimbursement	526	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	28,586	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	61,755	55,000	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,203,938	2,391,584	2,405,562

Lakewood School District No.306
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	165,369	180,000	210,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	260,094	260,000	260,000
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	425,463	440,000	470,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	1,425	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	1,425	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	45,956,913	47,205,000	50,503,382

Lakewood School District No.306
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Lakewood School District No.306

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	23,194,503	26,892,951	25,965,830
02 Alternative Learning Experience	415,759	438,647	362,858
03 Basic Education - Dropout Reengagement	15,484	12,000	41,030
09 Transition to Kindergarten	XXXXX	103,585	73,964
00 TOTAL REGULAR INSTRUCTION	23,625,746	27,447,183	26,443,682
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	365,697	0	0
13 Federal Special Purpose - ESSER III	1,049,670	0	0
14 Federal Special Purpose ESSER III Learning Loss	142,278	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	220,528	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,778,174	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,513,348	7,076,902	8,448,954
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	84,358	0	0
24 Special Education, Supplemental, Federal	556,478	780,449	813,802
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	6,154,184	7,857,351	9,262,756
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,093,026	1,087,936	1,443,751
34 Middle School Career and Technical Education, State	198,400	218,012	238,981
38 Vocational, Federal	11,716	14,000	14,459
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,303,141	1,319,948	1,697,191
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Lakewood School District No.306

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	384,902	392,467	564,199
52 Other Title Grants under ESEA-Federal	79,948	45,000	109,848
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	814,265	829,223	1,038,857
56 State Institutions, Centers and Homes, Delinquent	298	2,000	2,000
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	117,537	87,257	101,158
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	16,560	15,000	35,444
65 Transitional Bilingual, State	274,944	370,936	513,942
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	168,106	195,781	212,511
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,856,559	1,937,664	2,577,959
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	73,449	86,200	82,020
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	34,165	0	15,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	107,614	86,200	97,020
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	261,452	270,875	272,172

Lakewood School District No.306

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	0	0	117,002
80 TOTAL COMMUNITY SERVICES	261,452	270,875	389,174
SUPPORT SERVICES			
97 District-wide Support	6,507,023	6,543,599	6,920,252
98 School Food Services	1,123,446	1,423,405	1,570,857
99 Pupil Transportation	2,294,213	2,498,662	2,742,043
90 TOTAL SUPPORT SERVICES	9,924,683	10,465,666	11,233,152
TOTAL PROGRAM EXPENDITURES	45,011,554	49,384,887	51,700,934

Lakewood School District No.306
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	25,965,830	95,000		16,038,831	2,178,123	5,624,382	636,530	1,367,279	25,685	0
02 ALE	362,858	0		252,094	0	74,264	35,000	1,500	0	0
03 Basic Education - Dropout Reengagement	41,030	0		0	0	0	0	41,030	0	0
09 Transition to Kindergarten	73,964	0		58,359	15,605	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	26,443,682	95,000		16,349,284	2,193,728	5,698,646	671,530	1,409,809	25,685	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	8,448,954	0		2,488,677	2,408,550	2,101,277	25,750	1,424,500	200	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	813,802	0		609,485	5,384	198,933	0	0	0	0

Lakewood School District No.306

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	9,262,756	0		3,098,162	2,413,934	2,300,210	25,750	1,424,500	200	0
31 Voc, Basic, St	1,443,751	0		822,943	131,354	313,316	25,000	151,138	0	0
34 MidSchCar/Tec	238,981	0		152,546	14,086	51,220	21,129	0	0	0
38 Voc, Fed	14,459	0		0	0	0	0	14,459	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,697,191	0		975,489	145,440	364,536	46,129	165,597	0	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	564,199	0		381,471	31,009	137,174	0	7,000	7,545	0
52 Other Title Grants under ESEA-Federal	109,848	0	0	36,789	0	11,044	1,000	61,015	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	1,038,857	0		327,184	337,074	276,923	97,676	0	0	0
56 St In, Ctr/Hm, D	2,000	0		0	0	0	0	2,000	0	0

Lakewood School District No.306

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	101,158	0		75,888	0	15,770	0	9,500	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	35,444	0		0	0	0	35,444	0	0	0
65 Tran Biling, St	513,942	0		246,502	117,527	149,913	0	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	212,511	0		0	148,470	55,041	9,000	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,577,959	0	0	1,067,834	634,080	645,865	143,120	79,515	7,545	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	82,020	0		54,795	0	17,225	10,000	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	15,000	0		0	0	0	15,000	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	97,020	0		54,795	0	17,225	25,000	0	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Lakewood School District No.306

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	272,172	0		0	192,858	77,314	2,000	0	0	0
89 Othr Comm Srv	117,002	0	0	10,456	70,602	31,024	3,170	1,750	0	0
TOTAL COMMUNITY SERVICES	389,174	0	0	10,456	263,460	108,338	5,170	1,750	0	0
97 Distwide Suppt	6,920,252	14,000	0	382,452	2,844,591	1,072,451	347,600	2,245,108	6,050	8,000
98 Schl Food Serv	1,570,857	0	0	0	561,957	333,900	0	675,000	0	0
99 Pupil Transp	2,742,043	0	-109,000	0	1,577,286	746,647	282,000	234,560	300	10,250
TOTAL SUPPORT SERVICES	11,233,152	14,000	-109,000	382,452	4,983,834	2,152,998	629,600	3,154,668	6,350	18,250
OBJECT TOTALS	51,700,934	109,000	-109,000	21,938,472	10,634,476	11,287,818	1,546,299	6,235,839	39,780	18,250

Lakewood School District No.306

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	131,126	XXXXX	108,000	XXXXX	109,000	XXXXX
(1) Credit Transfers	-131,126	XXXXX	-108,000	XXXXX	-109,000	XXXXX
(2) Certificated Salaries	19,465,308	43.25	21,695,874	43.93	21,938,472	42.43
(3) Classified Salaries	7,958,465	17.68	9,383,441	19.00	10,634,476	20.57
(4) Employee Benefits and Payroll Taxes	10,291,671	22.86	10,242,665	20.74	11,287,818	21.83
(5) Supplies and Materials	1,635,969	3.63	1,345,641	2.72	1,546,299	2.99
(7) Purchased Services	5,479,231	12.17	6,591,656	13.35	6,235,839	12.06
(8) Travel	67,957	0.15	53,810	0.11	39,780	0.08
(9) Capital Outlay	112,953	0.25	71,800	0.15	18,250	0.04
TOTAL EXPENDITURES	45,011,554	100.00	49,384,887	100.00	51,700,934	100.00

Lakewood School District No.306

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	24,310,743	54.01	28,241,748	57.19	28,758,024	55.62
28 Extracur	900,882	2.00	699,626	1.42	871,874	1.69
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	25,211,625	56.01	28,941,374	58.60	29,629,898	57.31
TEACHING SUPPORT						
22 Lrn Resrc	291,755	0.65	320,044	0.65	308,279	0.60
24 Guid/Coun	1,162,944	2.58	1,241,378	2.51	1,454,336	2.81
25 Pupil M/S	223,622	0.50	339,852	0.69	407,899	0.79
26 Health	1,359,631	3.02	1,630,879	3.30	1,790,224	3.46
31 InstProDev	1,443,309	3.21	1,422,090	2.88	1,534,711	2.97
32 Inst Tech	339	0.00	0	0.00	0	0.00
33 Curriculum	349,489	0.78	453,384	0.92	392,698	0.76
34 Prof Lrng St	378,187	0.84	372,239	0.75	239,020	0.46
TOTAL TEACHING SUPPORT	4,831,087	10.73	5,779,866	11.70	6,127,167	11.85
OTHER SUPPORT ACTIVITIES						
42 Food	120,482	0.27	500	0.00	0	0.00
44 Operation	664,542	1.48	772,905	1.57	809,770	1.57
49 Transfers	0	0.00	-5,000	-0.01	0	0.00
52 Operation	1,586,255	3.52	1,771,230	3.59	1,979,337	3.83
53 Maintnce	387,466	0.86	401,985	0.81	373,986	0.72
56 Insurance	67,439	0.15	74,000	0.15	137,310	0.27
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-131,126	-0.29	-103,000	-0.21	-109,000	-0.21
62 Grnd Mnt	254,724	0.57	228,777	0.46	228,389	0.44
63 Oper Bldg	1,435,617	3.19	1,332,657	2.70	1,457,181	2.82
64 Maintnce	790,980	1.76	717,411	1.45	656,938	1.27
65 Utilities	663,095	1.47	648,900	0.00	678,655	0.00
66 E-Rate	XXXXX	XXXXX	0	1.31	0	1.31
67 Bldg Secu	38,437	0.09	33,500	0.07	36,500	0.07
68 Insurance	422,270	0.94	516,000	1.04	580,493	1.12
72 Info Sys	479,012	1.06	535,810	1.08	629,551	1.22

Lakewood School District No.306

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
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	88,621	0.20	27,000	0.05	2,000	0.00
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	91,312	0.18
TOTAL OTHER SUPPORT ACTIVITIES	6,867,812	15.26	6,952,675	14.08	7,552,422	14.61
UNIT ADMINISTRATION						
23 Princ Off	2,450,428	5.44	2,471,658	5.00	2,611,476	5.05
TOTAL UNIT ADMINISTRATION	2,450,428	5.44	2,471,658	5.00	2,611,476	5.05
CENTRAL ADMINISTRATION						
11 Bd of Dir	206,503	0.46	168,566	0.34	173,797	0.34
12 Supt Off	642,959	1.43	575,881	1.17	877,427	1.70
13 Busns Off	687,924	1.53	774,003	1.57	644,556	1.25
14 HR	395,300	0.88	442,831	0.90	382,852	0.74
15 Pblc Rltn	306,919	0.68	321,559	0.65	313,656	0.61
21 Supv Inst	2,019,416	4.49	1,726,323	3.50	2,007,929	3.88
41 Supervisn	425,948	0.95	655,000	1.33	761,087	1.47
51 Supervisn	384,180	0.85	354,447	0.72	360,410	0.70
61 Supv Bldg	203,266	0.45	220,704	0.45	258,257	0.50
TOTAL CENTRAL ADMINISTRATION	5,272,415	11.71	5,239,314	10.61	5,779,971	11.18
TOTAL EXPENDITURES	45,011,554	100.00	49,384,887	100.00	51,700,934	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	148.464	79.86	48.087	35.69
28 Extracurricular	1.000	0.54	0.000	0.00
TOTAL TEACHING ACTIVITIES	149.464	80.40	48.087	35.69
TEACHING SUPPORT				
22 Learning Resources	0.989	0.53	1.478	1.10
24 Guidance and Counseling	6.429	3.46	3.882	2.88
25 Pupil Management and Safety	0.000	0.00	4.903	3.64
26 Health/Related Services	9.495	5.11	4.231	3.14
31 InstProDev	0.744	0.40	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.953	0.51	0.800	0.59
34 Professional Learning - State	1.782	0.96	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	20.392	10.97	15.294	11.35
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	7.934	5.89
52 Operations	XXXXX	XXXXX	14.274	10.59
53 Maintenance	XXXXX	XXXXX	1.819	1.35
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	1.500	1.11
63 Operation of Buildings	0.000	0.00	14.000	10.39
64 Maintenance	0.000	0.00	3.500	2.60
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	2.000	1.48
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	0.862	0.64
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	45.889	34.06

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	6.539	3.52	10.189	7.56
TOTAL UNIT ADMINISTRATION	6.539	3.52	10.189	7.56
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.54	2.112	1.57
13 Business Office	0.000	0.00	3.346	2.48
14 Human Resources	0.600	0.32	1.000	0.74
15 Public Relations	0.000	0.00	1.750	1.30
21 Supervision - Instruction	7.908	4.25	2.276	1.69
41 Supervision - Nutrition Services	0.000	0.00	0.465	0.35
51 Supervision - Transportation	0.000	0.00	2.469	1.83
61 Supervision - Building	0.000	0.00	1.862	1.38
TOTAL CENTRAL ADMINISTRATION	9.508	5.11	15.280	11.34
TOTAL FTE STAFF	185.903	100.00	134.739	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES			
100 General Student Body	177,319	145,450	253,800
200 Athletics	89,363	130,050	206,875
300 Classes	1,845	4,500	3,400
400 Clubs	48,251	70,700	57,356
600 Private Moneys	1,652	1,500	12,700
A. TOTAL REVENUES	318,430	352,200	534,131
EXPENDITURES			
100 General Student Body	151,861	214,950	257,699
200 Athletics	109,940	164,900	213,158
300 Classes	1,685	2,500	400
400 Clubs	54,702	72,200	49,413
600 Private Moneys	1,624	1,100	11,700
B. TOTAL EXPENDITURES	319,811	455,650	532,370
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-1,382	-103,450	1,761
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	321,239	260,000	336,837
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	321,239	260,000	336,837
E. 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	319,857	156,550	338,598
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	319,857	156,550	338,598

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,645,960	4,749,268	4,563,493
2000 Local Nontax Support	48,556	1,500	50,000
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	4,694,515	4,750,768	4,613,493
EXPENDITURES			
Matured Bond Expenditures	2,210,000	2,410,000	3,170,000
Interest on Bonds	2,333,600	2,223,250	1,934,900
Interfund Loan Interest	0	0	0
Bond Transfer Fees	600	100,000	975,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	4,544,200	4,733,250	6,079,900
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)	150,315	17,518	-1,466,406
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,055,887	2,143,000	3,419,416
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,055,887	2,143,000	3,419,416
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,206,202	2,160,518	1,953,009
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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)	2,206,202	2,160,518	1,953,009

Lakewood School District No.306

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	4,645,960	4,748,769	4,563,493
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	499	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,645,960	4,749,268	4,563,493
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	48,556	1,500	50,000
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	48,556	1,500	50,000
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
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Lakewood School District No.306

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,694,515	4,750,768	4,613,493

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	205,433	0	2,014,000
2000 Local Nontax Support	144,841	100,000	50,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	6,000	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	356,274	100,000	2,064,000
EXPENDITURES			
10 Sites	103,563	450,000	1,763,975
20 Buildings	845,336	2,700,000	1,562,000
30 Equipment	346,010	150,000	1,635,412
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	1,294,909	3,300,000	4,961,387
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)	-938,635	-3,200,000	-2,897,387
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	0	0	0
G.L.862 Committed from Levy Proceeds	203,033	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.863 Restricted from State Proceeds	3,717,183	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	456,893	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	300,054	3,600,000	3,050,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,677,162	3,600,000	3,050,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	65,977	0	0
G.L.863 Restricted from State Proceeds	3,649,590	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	22,960	400,000	152,613
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,738,527	400,000	152,613

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 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.

Lakewood School District No.306

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	205,442	0	2,014,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	-10	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	205,433	0	2,014,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	80,873	100,000	50,000
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	63,968	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	144,841	100,000	50,000
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	6,000	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	6,000	0	0
FEDERAL, GENERAL PURPOSE			

Lakewood School District No.306

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	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

Lakewood School District No.306

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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
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	356,274	100,000	2,064,000

Lakewood School District No.306
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	413	1,500	5,000
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	0	300,000	0
4499 Transportation Reimbursement Depreciation	321,530	305,000	426,951
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	300,000	0	1,800,000
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	621,943	606,500	2,231,951
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	621,943	606,500	2,231,951
EXPENDITURES			
33 Transportation Equipment Purchases	377,058	638,000	2,841,332
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	92,030	46,884	0
92 Interest 1/ - formerly Act. 83	4,799	1,270	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	473,887	686,154	2,841,332
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)	148,056	-79,654	-609,381
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	111,904	353,000	609,381
G.L.830 Restricted for Debt Service	92,030	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	203,934	353,000	609,381
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	303,803	273,346	0
G.L.830 Restricted for Debt Service	48,187	0	0

Lakewood School District No.306
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	351,990	273,346	0

- 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.