

Lind School District No.158

FISCAL YEAR 2026-2027

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FISCAL YEAR 2026-2027

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Lind School District No.158

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Lind School District School District No. 158 of Adams County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2026 through August 31, 2027.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/23/2026

Lind School District No.158
BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	5,833,607	9,070	129,474	84,715	310,000
Total Appropriation (Expenditures)	5,896,091	14,320	411,425	50,000	600,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-62,483	-5,250	-281,950	34,715	-290,000
Beginning Total Fund Balance	600,000	28,000	300,000	190,000	300,000
Ending Total Fund Balance	537,516	22,750	18,049	224,715	10,000
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	696,150	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	696,150	XXXXX	0	100,000	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.

Lind School District No.158
GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	172.35		151.00		140.00	
FTE Certificated Employees	21.922		21.962		20.500	
FTE Classified Employees	18.380		18.912		20.006	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	5,942,100		5,613,576		5,833,607	
Total Expenditures	5,852,341		5,849,798		5,896,091	
Total Beginning Fund Balance	546,910		512,938		600,000	
Total Ending Fund Balance	636,670		276,716		537,516	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	2,207,299	37.72	2,187,021	37.39	2,201,312	37.34
Federal Special Purpose Funding	0	5.04	0	0.00	XXXXX	XXXXX
Special Education Instruction	294,950	4.44	245,167	4.19	403,328	6.84
Vocational Instruction	259,715	0.00	258,035	4.41	227,578	3.86
Skill Center Instruction	0	10.75	0	0.00	0	0.00
Compensatory Education	628,868	0.06	640,915	10.96	517,019	8.77
Other Instructional Programs	3,256	1.36	9,800	0.17	9,800	0.17
Community Services	79,334	40.65	78,210	1.34	93,983	1.59
Support Services	2,378,919	100.00	2,430,650	41.55	2,443,071	41.44
Total - Program Groups	5,852,341		5,849,798	100.00	5,896,091	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	2,602,131	44.46	2,514,542	42.99	2,545,966	43.18
Teaching Support	450,384	7.70	495,916	8.48	422,848	7.17
Other Supportive Activities	2,053,022	35.08	2,093,586	35.79	2,100,029	35.62
Building Administration	319,379	5.46	303,760	5.19	375,743	6.37
Central Administration	393,558	6.72	441,994	7.56	451,505	7.66
Total - Activity Groups	5,852,341	100.00	5,849,798	100.00	5,896,091	100.00

Lind School District No.158

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	2,059,263	35.19	1,963,084	33.56	1,987,701	33.71
Classified Salaries	1,122,540	19.18	1,137,587	19.45	1,178,639	19.99
Employee Benefits and Payroll Taxes	1,306,793	22.33	1,300,627	22.23	1,350,301	22.90
Supplies, Instructional Resources and Noncapitalized Items	606,711	10.37	614,600	10.51	537,600	9.12
Purchased Services	732,110	12.51	824,200	14.09	834,850	14.16
Travel	9,564	0.16	9,700	0.17	7,000	0.12
Capital Outlay	15,359	0.26	0	0.00	0	0.00
Total - Objects	5,852,341	100.00	5,849,798	100.00	5,896,091	100.00

Lind School District No.158
FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	12.10	2.00	8.00
2. Grade 1	13.00	9.00	2.00
3. Grade 2	12.00	12.00	10.00
4. Grade 3	12.80	11.00	15.00
5. Grade 4	15.50	13.00	9.00
6. Grade 5	10.00	14.00	12.00
7. Grade 6	15.39	10.00	11.00
8. Grade 7	13.48	15.00	12.00
9. Grade 8	20.60	13.00	14.00
10. Grade 9	13.50	19.00	12.00
11. Grade 10	11.30	12.00	17.00
12. Grade 11 (excluding Running Start)	10.98	10.00	10.00
13. Grade 12 (excluding Running Start)	10.10	10.00	7.00
14. SUBTOTAL	170.75	150.00	139.00
15. Running Start	1.60	1.00	1.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	172.35	151.00	140.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	21.92	21.96	20.500
2. General Fund FTE Classified Employees /4	18.38	18.91	20.006

1/ Enrollment are the average counts at school years 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.

Lind School District No.158
SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	577,138	656,224	663,461
2000 Local Nontax Support	65,594	21,900	42,450
3000 State, General Purpose	2,798,887	2,596,902	2,613,247
4000 State, Special Purpose	1,813,795	1,776,962	1,877,307
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	417,494	411,588	375,142
7000 Revenues from Other School Districts	201,092	105,000	196,000
8000 Revenues from Other Entities	68,101	45,000	66,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,942,100	5,613,576	5,833,607
EXPENDITURES			
00 Regular Instruction	2,207,299	2,187,021	2,201,312
20 Special Education Instruction	294,950	245,167	403,328
30 Vocational Education Instruction	259,715	258,035	227,578
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	628,868	640,915	517,019
70 Other Instructional Programs	3,256	9,800	9,800
80 Community Services	79,334	78,210	93,983
90 Support Services	2,378,919	2,430,650	2,443,071
B. TOTAL EXPENDITURES	5,852,341	5,849,798	5,896,091
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	89,760	-236,221	-62,483
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	3,215	12,938	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

Lind School District No.158
SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	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	0	0	0
G.L.890 Unassigned Fund Balance	543,695	500,000	600,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL BEGINNING FUND BALANCE	546,910	512,938	600,000
G.L.898 Accounting Changes and Error Corrections	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	-1,121	12,938	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	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	0	0	0

Lind School District No.158
SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	637,791	263,778	537,516
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	636,670	276,716	537,516

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.

Lind School District No.158
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	577,138	656,224	663,461
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
1000 TOTAL LOCAL TAXES	577,138	656,224	663,461
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	3,861	3,700	10,550
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	697	1,000	1,000
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	3,799	1,000	2,500
2300 Investment Earnings	12,295	8,000	10,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	18,216	5,500	7,700
2600 Fines and Damages	589	500	500
2700 Rentals and Leases	0	200	200
2800 Judgement and Settlements	13,400	0	0
2900 Local Support Nontax, Unassigned	12,737	2,000	10,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	65,594	21,900	42,450

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE			
3100 Apportionment	2,781,979	2,562,747	2,564,803
3121 Special Education--General Apportionment	16,908	34,155	48,444
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	2,798,887	2,596,902	2,613,247
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	2,164	0	0
4109 Transition To Kindergarten	26,276	0	25,244
4121 Special Education	167,667	198,814	278,584
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	151,214	145,462	129,161
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	95,612	65,000	82,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	40,835	43,190	41,023
4174 Highly Capable	2,093	4,753	4,552
4188 Childcare	0	0	0
4198 School Food Services	34,491	26,500	23,500
4199 Transportation--Operations	1,293,444	1,293,243	1,293,243
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	1,813,795	1,776,962	1,877,307

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	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	55,436	51,657	40,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	18,772	36,000	15,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	134,295	145,351	161,642
6152 School Improve, Fed Other Title Grants under ESEA, Fed	29,338	20,000	25,000
6153 Migrant ESEA Migrant, Federal	43,599	30,000	30,000
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	127,597	110,000	100,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
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	18,580	3,500
6253 ESEA Migrant, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
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
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	8,457	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	417,494	411,588	375,142
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	188,961	100,000	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	12,131	5,000	196,000
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	201,092	105,000	196,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	66,282	25,000	66,000
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	1,820	20,000	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	68,101	45,000	66,000

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	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	5,942,100	5,613,576	5,833,607

Lind School District No.158

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 Basic Education	2,130,861	2,111,346	2,134,276
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	76,438	75,675	67,036
00 TOTAL REGULAR INSTRUCTION	2,207,299	2,187,021	2,201,312
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	254,783	195,167	363,328
22 Special Education, Infants and Toddlers, State	0	0	0
24 Special Education, Supplemental, Federal	40,167	50,000	40,000
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	294,950	245,167	403,328
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	137,070	128,092	151,997
34 Middle School Career and Technical Education, State	85,393	93,943	60,581
38 Vocational, Federal	37,252	36,000	15,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	259,715	258,035	227,578
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
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	146,791	150,064	153,253
52 Other Title Grants under ESEA-Federal	77,534	48,505	34,941
53 Migrant ESEA Migrant, Federal	64,062	109,413	31,523
55 Learning Assistance Program (LAP), State	204,297	208,552	180,319
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Lind School District No.158

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	78,251	62,575	76,121
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	57,933	61,806	40,862
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	628,868	640,915	517,019
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	409	4,800	4,800
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	2,847	5,000	5,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,256	9,800	9,800
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	79,334	78,210	93,983
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	79,334	78,210	93,983
SUPPORT SERVICES			
97 District-wide Support	946,104	970,435	973,269
98 School Food Services	226,984	218,787	220,796
99 Pupil Transportation	1,205,831	1,241,428	1,249,006
90 TOTAL SUPPORT SERVICES	2,378,919	2,430,650	2,443,071
TOTAL PROGRAM EXPENDITURES	5,852,341	5,849,798	5,896,091

Lind School District No.158
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	2,134,276	0		1,252,215	189,830	554,031	24,950	112,250	1,000	0
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	67,036	0		50,802	0	16,234	0	0	0	0
TOTAL REGULAR INSTRUCTION	2,201,312	0		1,303,017	189,830	570,265	24,950	112,250	1,000	0
21 Sp Ed, Sup, St	363,328	0		216,135	58,031	78,762	400	10,000	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	40,000	0		0	0	0	0	40,000	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	403,328	0		216,135	58,031	78,762	400	50,000	0	0
31 Voc, Basic, St	151,997	0		114,134	0	35,363	1,000	0	1,500	0
34 MidSchCar/Tec	60,581	0		41,877	0	16,204	2,500	0	0	0
38 Voc, Fed	15,000	0		0	0	0	15,000	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	227,578	0		156,011	0	51,567	18,500	0	1,500	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0

Lind School District No.158

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	153,253	0		114,551	0	37,702	1,000	0	0	0
52 Other Title Grants under ESEA-Federal	34,941	0	0	27,036	0	7,905	0	0	0	0
53 ESEA Migrant, Federal	31,523	0		11,918	11,798	7,057	750	0	0	0
55 LAP	180,319	0		93,873	37,802	47,644	1,000	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	76,121	0		22,412	0	3,709	35,000	15,000	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
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	40,862	0		12,767	14,065	13,580	450	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	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	517,019	0	0	282,557	63,665	117,597	38,200	15,000	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0

Lind School District No.158

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
74 Highly Capable	4,800	0		0	0	0	4,800	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	5,000	0		0	0	0	5,000	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	9,800	0		0	0	0	9,800	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
88 Early Learning Programs	93,983	0		29,981	27,607	36,395	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	93,983	0	0	29,981	27,607	36,395	0	0	0	0
97 Distwide Suppt	973,269	0	0	0	272,851	121,918	78,000	498,000	2,500	0
98 Schl Food Serv	220,796	0	0	0	65,599	44,797	106,500	3,400	500	0
99 Pupil Transp	1,249,006	0	0	0	501,056	329,000	261,250	156,200	1,500	0
TOTAL SUPPORT SERVICES	2,443,071	0	0	0	839,506	495,715	445,750	657,600	4,500	0
OBJECT TOTALS	5,896,091	0	0	1,987,701	1,178,639	1,350,301	537,600	834,850	7,000	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	1,700	0		0	0	0	1,700	0	0	0
23 Princ Off	375,743	0		218,798	56,470	91,775	4,000	3,700	1,000	0
24 Guid/Coun	171,318	0		118,822	0	52,046	300	150	0	0
25 Pupil M/S	32,040	0		0	18,636	13,304	100	0	0	0
26 Health	65,747	0		0	32,808	17,339	600	15,000	0	0
27 Teaching	1,297,801	0		868,891	40,566	359,194	10,750	18,400	0	0
28 Extracur	136,434	0		11,019	41,350	8,065	1,000	75,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	1,500	0			0	0	1,500	0	0	0
33 Curriculum	5,000	0		0	0	0	5,000	0	0	0
34 Prof Lrng St	46,993	0		34,685		12,308	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	2,134,276	0		1,252,215	189,830	554,031	24,950	112,250	1,000	0
FTE Program Staff				13.291	2.634					

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	67,036	0		50,802	0	16,234	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
64 Maintnce	0	0		0	0	0	0	0	0	0
65 Utilities	0	0					0	0	0	0
67 Bldg Secu	0	0		0	0	0	0	0	0	0
Total	67,036	0		50,802	0	16,234	0	0	0	0
FTE Program Staff				0.488						

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(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
21 Supv Inst	66,671	0		58,706	0	7,965	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	10,000	0		0	0	0	0	10,000	0	0
27 Teaching	286,657	0		157,429	58,031	70,797	400	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	363,328	0		216,135	58,031	78,762	400	10,000	0	0
FTE Program Staff				2.196	1.261					

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	40,000	0		0	0	0	0	40,000	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	40,000	0		0	0	0	0	40,000	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	145,306	0		108,393	0	34,413	1,000	0	1,500	0
28 Extracur	6,691	0		5,741	0	950	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	151,997	0		114,134	0	35,363	1,000	0	1,500	0
FTE Program Staff				0.976						

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	60,581	0		41,877	0	16,204	2,500	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	60,581	0		41,877	0	16,204	2,500	0	0	0
FTE Program Staff				0.566						

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	6,000	0		0	0	0	6,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	9,000	0		0	0	0	9,000	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	15,000	0		0	0	0	15,000	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0	0	0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0	0	0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

Activity	Total	(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
61 Supv Bldg	0	0		0	0	0	0	0		0
62 Grnd Mnt	0	0			0	0	0	0		0
64 Maintnce	0	0			0	0	0	0		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Activity	Total	(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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	153,253	0		114,551	0	37,702	1,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	153,253	0		114,551	0	37,702	1,000	0	0	0
FTE Program Staff				1.296						

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	24,451	0		18,036	0	6,415	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	10,490	0		9,000	0	1,490	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	34,941	0	0	27,036	0	7,905	0	0	0	0
FTE Program Staff				0.214						

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(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
21 Supv Inst	20,405	0		11,918	4,224	4,263	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	4,609	0		0	4,224	385	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	6,509	0		0	3,350	2,409	750	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	31,523	0		11,918	11,798	7,057	750	0	0	0
FTE Program Staff				0.120	0.247					

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	180,319	0		93,873	37,802	47,644	1,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	180,319	0		93,873	37,802	47,644	1,000	0	0	0
FTE Program Staff				0.965	0.796					

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	76,121	0		22,412	0	3,709	35,000	15,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	76,121	0		22,412	0	3,709	35,000	15,000	0	0
FTE Program Staff				0.000						

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(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
21 Supv Inst	16,387	0		12,767	0	3,620	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	24,475	0		0	14,065	9,960	450	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	40,862	0		12,767	14,065	13,580	450	0	0	0
FTE Program Staff				0.100	0.290					

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	4,800	0		0	0	0	4,800	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	4,800	0		0	0	0	4,800	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	5,000	0					5,000	0		0
66 E-Rate	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	5,000	0		0	0	0	5,000	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	93,983	0		29,981	27,607	36,395	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	93,983	0		29,981	27,607	36,395	0	0	0	0
FTE Program Staff				0.288	0.593					

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0				0	0	0	0	0
63 Oper Bldg	0	0				0	0	0	0	0
65 Utilities	0	0				0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0				0	0	0	0	0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(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
11 Bd of Dir	42,500	0			0	0	500	41,500	500	0
12 Supt Off	80,776	0		0	40,300	16,176	1,000	22,300	1,000	0
13 Busns Off	126,255	0		0	88,523	31,532	1,500	3,700	1,000	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	94,800	0			51,854	25,446	15,500	2,000	0	0
63 Oper Bldg	159,938	0			92,174	48,764	19,000	0	0	0
64 Maintnce	35,500	0	0		0	0	5,500	30,000	0	0
65 Utilities	157,000	0	0		0	0	0	157,000	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	150,000	0					0	150,000		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	51,500	0	0	0	0	0	0	51,500	0	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	75,000	0	0	0	0	0	35,000	40,000	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	973,269	0	0	0	272,851	121,918	78,000	498,000	2,500	0
FTE Program Staff					4.634					

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(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 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	99,000	0					99,000	0		
44 Operation	121,796	0			65,599	44,797	7,500	3,400	500	0
49 Transfers	0		0							
Total	220,796	0	0	0	65,599	44,797	106,500	3,400	500	0
FTE Program Staff					1.274					

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(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 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
51 Supervisn	98,511	0		0	71,197	22,864	250	2,700	1,500	0
52 Operation	894,465	0			367,813	279,152	201,000	46,500	0	0
53 Maintnce	199,030	0			62,046	26,984	60,000	50,000	0	0
56 Insurance	57,000							57,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	0		0							
Total	1,249,006	0	0	0	501,056	329,000	261,250	156,200	1,500	0
FTE Program Staff					8.277					

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE		TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-23-210		ELEMENTARY PRINCIPAL	0.660	127,670	127,670	127,669.70	84,262	84,262	0
01-23-230		SECONDARY PRINCIPAL	1.000	134,536	134,536	134,536.00	134,536	134,536	0
ACTIVITY CODE 23 TOTAL			1.660				218,798	218,798	0
01-24-420		COUNSELOR	1.486	84,357	75,001	79,960.97	118,822	118,822	0
ACTIVITY CODE 24 TOTAL			1.486				118,822	118,822	0
01-27-001		SICK LEAVE	0.000	0	0	0.00	20,000	20,000	0
01-27-002		SUBSTITUTE PAY	0.000	0	0	0.00	20,000	20,000	0
01-27-004		VACATION PAYOFF	0.000	0	0	0.00	15,000	15,000	0
01-27-310		ELEMENTARY HOMEROOM TEACHER	2.995	104,102	62,110	80,225.04	240,274	209,964	30,310
01-27-320		SECONDARY TEACHER	6.754	104,102	55,975	84,818.92	572,867	542,557	30,310
01-27-321		SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	750	750	0
ACTIVITY CODE 27 TOTAL			9.749				868,891	808,271	60,620
01-28-321		SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,400	2,650	750
01-28-511		EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,619	773	6,846
ACTIVITY CODE 28 TOTAL			0.000				11,019	3,423	7,596
01-34-310		ELEMENTARY HOMEROOM TEACHER	0.156	104,102	70,644	91,217.95	14,230	14,230	0
01-34-320		SECONDARY TEACHER	0.216	104,102	55,975	83,842.59	18,110	18,110	0

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-34-330	OTHER TEACHER	0.024	97,724	97,724	97,708.33	2,345	2,345	0
ACTIVITY CODE 34 TOTAL		0.396				34,685	34,685	0
PROGRAM TOTAL		13.291				1,252,215	1,183,999	68,216

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-27-310	ELEMENTARY HOMEROOM TEACHER	0.488	104,102	104,102	104,102.46	50,802	0	50,802
ACTIVITY CODE 27 TOTAL		0.488				50,802	0	50,802
PROGRAM TOTAL		0.488				50,802	0	50,802

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-250	OTHER SCHOOL ADMINISTRATOR	0.520	127,670	102,061	112,896.15	58,706	58,706	0
ACTIVITY CODE 21 TOTAL		0.520				58,706	58,706	0
21-27-310	ELEMENTARY HOMEROOM TEACHER	0.400	104,102	93,649	98,875.00	39,550	39,550	0
21-27-330	OTHER TEACHER	0.976	97,724	97,724	97,724.39	95,379	95,379	0
21-27-400	OTHER SUPPORT PERSONNEL	0.300	75,001	75,001	75,000.00	22,500	22,500	0
ACTIVITY CODE 27 TOTAL		1.676				157,429	157,429	0
PROGRAM TOTAL		2.196				216,135	216,135	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-27-320	SECONDARY TEACHER	0.976	104,102	104,102	104,102.46	101,604	101,604	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,789	6,789	0
ACTIVITY CODE 27 TOTAL		0.976				108,393	108,393	0
31-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,741	5,741	0
ACTIVITY CODE 28 TOTAL		0.000				5,741	5,741	0
PROGRAM TOTAL		0.976				114,134	114,134	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-27-320	SECONDARY TEACHER	0.566	55,975	55,975	55,994.70	31,693	31,693	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,184	10,184	0
ACTIVITY CODE 27 TOTAL		0.566				41,877	41,877	0
PROGRAM TOTAL		0.566				41,877	41,877	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-27-310	ELEMENTARY HOMEROOM TEACHER	1.296	104,102	70,644	88,388.12	114,551	114,551	0
ACTIVITY CODE 27 TOTAL		1.296				114,551	114,551	0
PROGRAM TOTAL		1.296				114,551	114,551	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-24-420	COUNSELOR	0.214	84,357	84,357	84,280.37	18,036	18,036	0
ACTIVITY CODE 24 TOTAL		0.214				18,036	18,036	0
52-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,500	4,500	0
52-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,500	4,500	0
ACTIVITY CODE 31 TOTAL		0.000				9,000	9,000	0
PROGRAM TOTAL		0.214				27,036	27,036	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-250	OTHER SCHOOL ADMINISTRATOR	0.120	127,670	93,649	99,316.67	11,918	11,918	0
ACTIVITY CODE 21 TOTAL		0.120				11,918	11,918	0
PROGRAM TOTAL		0.120				11,918	11,918	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.965	102,061	93,649	97,277.72	93,873	93,873	0
ACTIVITY CODE 27 TOTAL		0.965				93,873	93,873	0
PROGRAM TOTAL		0.965				93,873	93,873	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	22,412	22,412	0
ACTIVITY CODE 27 TOTAL		0.000				22,412	22,412	0
PROGRAM TOTAL		0.000				22,412	22,412	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-250	OTHER SCHOOL ADMINISTRATOR	0.100	127,670	127,670	127,670.00	12,767	12,767	0
ACTIVITY CODE 21 TOTAL		0.100				12,767	12,767	0
PROGRAM TOTAL		0.100				12,767	12,767	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-27-310	ELEMENTARY HOMEROOM TEACHER	0.288	104,102	104,102	104,100.69	29,981	29,981	0
ACTIVITY CODE 27 TOTAL		0.288				29,981	29,981	0
PROGRAM TOTAL		0.288				29,981	29,981	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-23-940	OFFICE/CLERICAL	1.031	2,144.20	26.63	22.83	26.34	56,470	56,470	0
ACTIVITY CODE 23 TOTAL		1.031					56,470	56,470	0
01-25-910	AIDES	0.389	808.74	23.28	22.83	23.04	18,636	0	18,636
ACTIVITY CODE 25 TOTAL		0.389					18,636	0	18,636
01-26-940	OFFICE/CLERICAL	0.592	1,232.00	26.63	26.63	26.63	32,808	32,808	0
ACTIVITY CODE 26 TOTAL		0.592					32,808	32,808	0
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,700	8,700	0
01-27-910	AIDES	0.622	1,294.64	22.83	19.55	19.71	25,513	0	25,513
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,353	1,353	0
ACTIVITY CODE 27 TOTAL		0.622					40,566	15,053	25,513
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	40,600	40,600	0
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	750	750	0
ACTIVITY CODE 28 TOTAL		0.000					41,350	41,350	0
PROGRAM TOTAL		2.634					189,830	145,681	44,149

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-27-910	AIDES	1.261	2,623.61	23.28	20.81	22.12	58,031	58,031	0
ACTIVITY CODE 27 TOTAL		1.261					58,031	58,031	0
PROGRAM TOTAL		1.261					58,031	58,031	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158

PROGRAM 38 - Vocational, Federal

[illegible]

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-940	OFFICE/CLERICAL	0.088	183.00	23.08	23.08	23.08	4,224	4,224	0
ACTIVITY CODE 21 TOTAL		0.088					4,224	4,224	0
53-24-940	OFFICE/CLERICAL	0.088	183.00	23.08	23.08	23.08	4,224	4,224	0
ACTIVITY CODE 24 TOTAL		0.088					4,224	4,224	0
53-27-910	AIDES	0.071	146.73	22.83	22.83	22.83	3,350	3,350	0
ACTIVITY CODE 27 TOTAL		0.071					3,350	3,350	0
PROGRAM TOTAL		0.247					11,798	11,798	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-910	AIDES	0.796	1,655.80	22.83	22.83	22.83	37,802	37,802	0
ACTIVITY CODE 27 TOTAL		0.796					37,802	37,802	0
PROGRAM TOTAL		0.796					37,802	37,802	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-27-910	AIDES	0.290	604.17	23.28	23.28	23.28	14,065	14,065	0
ACTIVITY CODE 27 TOTAL		0.290					14,065	14,065	0
PROGRAM TOTAL		0.290					14,065	14,065	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-27-910	AIDES	0.593	1,233.00	21.43	21.43	21.43	26,423	26,423	0
88-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,184	1,184	0
ACTIVITY CODE 27 TOTAL		0.593					27,607	27,607	0
PROGRAM TOTAL		0.593					27,607	27,607	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	0.567	1,180.00	46.37	30.70	34.15	40,300	40,300	0
ACTIVITY CODE 12 TOTAL		0.567					40,300	40,300	0
97-13-940	OFFICE/CLERICAL	1.067	2,220.00	46.37	30.70	39.88	88,523	88,523	0
ACTIVITY CODE 13 TOTAL		1.067					88,523	88,523	0
97-62-970	SERVICE WORKERS	1.000	2,080.00	24.93	24.93	24.93	51,854	51,854	0
ACTIVITY CODE 62 TOTAL		1.000					51,854	51,854	0
97-63-970	SERVICE WORKERS	2.000	4,160.00	21.81	0.00	22.16	92,174	92,174	0
ACTIVITY CODE 63 TOTAL		2.000					92,174	92,174	0
PROGRAM TOTAL		4.634					272,851	272,851	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-44-910	AIDES	0.042	88.16	22.83	22.83	22.83	2,013	2,013	0
98-44-970	SERVICE WORKERS	1.232	2,562.00	25.79	21.87	24.11	61,770	61,770	0
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,816	1,816	0
ACTIVITY CODE 44 TOTAL		1.274					65,599	65,599	0
PROGRAM TOTAL		1.274					65,599	65,599	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-940	OFFICE/CLERICAL	0.250	520.00	46.37	46.37	46.37	24,112	24,112	0
99-51-990	DIRECTOR/SUPERVISOR	0.500	1,040.00	45.27	45.27	45.27	47,085	47,085	0
ACTIVITY CODE 51 TOTAL		0.750					71,197	71,197	0
99-52-950	OPERATORS	6.527	13,575.50	45.27	0.00	27.09	367,813	367,813	0
ACTIVITY CODE 52 TOTAL		6.527					367,813	367,813	0
99-53-970	SERVICE WORKERS	1.000	2,080.00	29.83	29.83	29.83	62,046	62,046	0
ACTIVITY CODE 53 TOTAL		1.000					62,046	62,046	0
PROGRAM TOTAL		8.277					501,056	501,056	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
(0) Debit Transfers	21,166	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	-21,166	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	2,059,263	35.19	1,963,084	33.56	1,987,701	33.71
(3) Classified Salaries	1,122,540	19.18	1,137,587	19.45	1,178,639	19.99
(4) Employee Benefits and Payroll Taxes	1,306,793	22.33	1,300,627	22.23	1,350,301	22.90
(5) Supplies and Materials	606,711	10.37	614,600	10.51	537,600	9.12
(7) Purchased Services	732,110	12.51	824,200	14.09	834,850	14.16
(8) Travel	9,564	0.16	9,700	0.17	7,000	0.12
(9) Capital Outlay	15,359	0.26	0	0.00	0	0.00
TOTAL EXPENDITURES	5,852,341	100.00	5,849,798	100.00	5,896,091	100.00

Lind School District No.158

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	2,496,393	42.66	2,404,313	41.10	2,402,841	40.75
28 Extracur	105,738	1.81	110,229	1.88	143,125	2.43
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	2,602,131	44.46	2,514,542	42.99	2,545,966	43.18
TEACHING SUPPORT						
22 Lrn Resrc	1,288	0.02	1,700	0.03	1,700	0.03
24 Guid/Coun	200,412	3.42	209,568	3.58	200,378	3.40
25 Pupil M/S	16,927	0.29	18,933	0.32	32,040	0.54
26 Health	118,741	2.03	148,777	2.54	115,747	1.96
31 InstProDev	47,355	0.81	9,726	0.17	10,490	0.18
32 Inst Tech	10,095	0.17	13,000	0.22	1,500	0.03
33 Curriculum	55,566	0.95	62,200	1.06	14,000	0.24
34 Prof Lrng St	33,366	0.57	32,012	0.55	46,993	0.80
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	450,384	7.70	495,916	8.48	422,848	7.17
OTHER SUPPORT ACTIVITIES						
42 Food	103,687	1.77	99,000	1.69	99,000	1.68
44 Operation	123,296	2.11	119,787	2.05	121,796	2.07
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	865,541	14.79	892,739	15.26	894,465	15.17
53 Maintnce	216,474	3.70	197,289	3.37	199,030	3.38
56 Insurance	49,188	0.84	55,000	0.94	57,000	0.97
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-21,166	-0.36	0	0.00	0	0.00
62 Grnd Mnt	86,859	1.48	91,243	1.56	94,800	1.61
63 Oper Bldg	153,268	2.62	167,528	2.86	159,938	2.71
64 Maintnce	31,489	0.54	32,500	0.56	35,500	0.60
65 Utilities	152,236	2.60	162,000	2.77	162,000	2.75
66 E-Rate	55,566	0.95	0	0.00	0	0.00
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	134,286	2.29	150,000	2.56	150,000	2.54

Lind School District No.158

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 Info Sys	57,308	0.98	51,500	0.88	51,500	0.87
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	100,554	1.72	75,000	1.28	75,000	1.27
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	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	2,053,022	35.08	2,093,586	35.79	2,100,029	35.62
UNIT ADMINISTRATION						
23 Princ Off	319,379	5.46	303,760	5.19	375,743	6.37
TOTAL UNIT ADMINISTRATION	319,379	5.46	303,760	5.19	375,743	6.37
CENTRAL ADMINISTRATION						
11 Bd of Dir	50,401	0.86	42,500	0.73	42,500	0.72
12 Supt Off	58,627	1.00	79,564	1.36	80,776	1.37
13 Busns Off	121,815	2.08	123,600	2.11	126,255	2.14
14 HR	0	0.00	0	0.00	0	0.00
15 Pblc Rltn	1,760	0.03	0	0.00	0	0.00
21 Supv Inst	65,162	1.11	99,930	1.71	103,463	1.75
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	95,794	1.64	96,400	1.65	98,511	1.67
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	393,558	6.72	441,994	7.56	451,505	7.66
TOTAL EXPENDITURES	5,852,341	100.00	5,849,798	100.00	5,896,091	100.00

Lind School District No.158

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	665,000	0	665,000	29.85	198,503
Spring 2027	696,150	0	696,150	66.79	464,959
1100 TOTAL LOCAL TAXES:					663,461

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Lind School District No.158

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Lind School District No.158

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	16.004	78.07	3.633	18.16
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	16.004	78.07	3.633	18.16
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.000	0.00
24 Guidance and Counseling	1.700	8.29	0.088	0.44
25 Pupil Management and Safety	0.000	0.00	0.389	1.94
26 Health/Related Services	0.000	0.00	0.592	2.96
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.396	1.93	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	2.096	10.22	1.069	5.34
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	1.274	6.37
52 Operations	XXXXX	XXXXX	6.527	32.63
53 Maintenance	XXXXX	XXXXX	1.000	5.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	5.00
63 Operation of Buildings	XXXXX	XXXXX	2.000	10.00
64 Maintenance	XXXXX	XXXXX	0.000	0.00
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	0.000	0.00
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	11.801	58.99

Lind School District No.158

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	1.660	8.10	1.031	5.15
TOTAL UNIT ADMINISTRATION	1.660	8.10	1.031	5.15
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.000	0.00	0.567	2.83
13 Business Office	0.000	0.00	1.067	5.33
14 Human Resources	0.000	0.00	0.000	0.00
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	0.740	3.61	0.088	0.44
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	0.750	3.75
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	0.740	3.61	2.472	12.36
TOTAL FTE STAFF	20.500	100.00	20.006	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.

Lind School District No.158
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	4,593	4,250	4,750
200 Athletics	585	0	0
300 Classes	0	0	0
400 Clubs	4,325	4,000	4,000
600 Private Moneys	355	300	320
A. TOTAL REVENUES	9,858	8,550	9,070
EXPENDITURES			
100 General Student Body	3,463	7,450	11,000
200 Athletics	0	0	0
300 Classes	0	0	0
400 Clubs	2,173	2,500	3,000
600 Private Moneys	249	500	320
B. TOTAL EXPENDITURES	5,885	10,450	14,320
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	3,972	-1,900	-5,250
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	27,380	17,400	28,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	27,380	17,400	28,000
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	31,352	15,500	22,750
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Lind School District No.158
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)	31,352	15,500	22,750

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	403,232	416,207	124,474
2000 Local Nontax Support	11,198	7,000	5,000
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	414,430	423,207	129,474
EXPENDITURES			
Matured Bond Expenditures	375,000	405,000	405,000
Interest on Bonds	29,475	6,075	6,075
Interfund Loan Interest	0	0	0
Bond Transfer Fees	350	350	350
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	404,825	411,425	411,425
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	9,605	11,782	-281,950
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	407,173	130,000	300,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	407,173	130,000	300,000
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	416,777	141,783	18,049

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
I. TOTAL ENDING FUND BALANCE (G+H)	416,777	141,782	18,049

Lind School District No.158

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Taxes	403,232	416,207	124,474
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
1000 TOTAL LOCAL TAXES	403,232	416,207	124,474
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	11,198	7,000	5,000
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	11,198	7,000	5,000
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
5700 Qualified Energy Investment Tax Credits	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

Lind School District No.158

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	414,430	423,207	129,474

Lind School District No.158

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	417,000	0	417,000	29.85	124,475
Spring 2027	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					124,474

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Lind School District No.158
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
05-21-2014	4,045,167	405,000
TOTAL VOTED BONDS	4,045,167	405,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
TOTAL ALL BONDS	4,045,167	405,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	49,407	49,905	81,715
2000 Local Nontax Support	4,828	3,000	3,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	143,000	1,000,000	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	197,235	1,052,905	84,715
EXPENDITURES			
10 Sites	0	20,000	0
20 Buildings	0	630,000	0
30 Equipment	93,752	10,000	50,000
40 Energy	44,513	500,000	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	154,745	1,160,000	50,000
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	42,490	-107,095	34,715
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

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	34,080	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	91,216	110,000	190,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	125,296	110,000	190,000
G.L.898 Accounting Changes and Error Corrections	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	34,080	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	133,707	2,905	224,715
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	167,786	2,905	224,715

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

Lind School District No.158

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

Lind School District No.158

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	49,407	49,905	81,715
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
1000 TOTAL LOCAL TAXES	49,407	49,905	81,715
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	4,828	3,000	3,000
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 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	4,828	3,000	3,000
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	143,000	1,000,000	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	143,000	1,000,000	0
FEDERAL, GENERAL PURPOSE			

Lind School District No.158

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	XXXXX
6112 Federal Special Purpose-ESSER II	0	0	XXXXX
6113 Federal Special Purpose-ESSER III	0	0	XXXXX
6114 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118 Federal Special Purpose-Reserved G	0	0	XXXXX
6119 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
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	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	XXXXX
6212 Federal Special Purpose-ESSER II	0	0	XXXXX
6213 Federal Special Purpose-ESSER III	0	0	XXXXX
6214 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218 Federal Special Purpose-Reserved G	0	0	XXXXX
6219 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
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	XXXXX
6312 Federal Special Purpose-ESSER II	0	0	XXXXX
6313 Federal Special Purpose-ESSER III	0	0	XXXXX
6314 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318 Federal Special Purpose-Reserved G	0	0	XXXXX
6319 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6340 Impact Aid-Construction	0	0	0

Lind School District No.158

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 Targeted Assistance ESSER I	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
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 Insurance Recoveries	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	197,235	1,052,905	84,715

Lind School District No.158

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	50,000	0	50,000	29.85	14,925
Spring 2027	100,000	0	100,000	66.79	66,790
1100 TOTAL LOCAL TAXES:					81,715

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Lind School District No.158

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2026-2027

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
LES Improvements - Technology & Equipment	25,000	0	0	25,000	0	0	0	0	0
LRMS Improvements - Technology & Equipment	25,000	0	0	25,000	0	0	0	0	0
TOTAL EXPENDITURES	50,000	0	0	50,000	0	0	0	0	0

Lind School District No.158
SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lind School District No.158
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lind School District No.158

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Lind School District No.158
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	12,997	10,000	10,000
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 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	300,221	440,592	300,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0

Lind School District No.158
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	313,218	450,592	310,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	313,218	450,592	310,000
EXPENDITURES			
33 Transportation Equipment Purchases	185,921	600,000	600,000
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	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	185,921	600,000	600,000
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	127,298	-149,408	-290,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	309,835	180,000	300,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL BEGINNING FUND BALANCE	309,835	180,000	300,000
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

Lind School District No.158
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	437,132	30,592	10,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	437,132	30,592	10,000

- 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.

Lind School District No.158

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	0.00	0
Spring 2027	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Lind School District No.158

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Lind School District No. 158

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.005	On Certification page, district has selected Accrual Basis of accounting and prior year total K-12 FTE Enrollment on page GF1 is less than 1000. District has elected to remain on accrual basis.	0.00	0.00
Informational	1.601	Expenditures Exceed Revenues by 2% or greater	1.01	0.00
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	327,028.00	363,328.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	161,642.00	153,253.00
Informational	1.716	On report GF4, Revenue Account 6153 + 6253 + 6353; on report GF8, expenditures for Program 53.	30,000.00	31,523.00
Informational	1.717	On report GF4, Revenue Account 4155; on report GF8, expenditures for Program 55.	129,161.00	180,319.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	196,000.00	0.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	126,000.00	220,796.00
Informational	1.743	On report GF4, Revenue Account 2188 + 4188 + 4388 + 6188 + 6288 + 6388 + 8188; on report GF8, expenditures for Program 88.	66,000.00	93,983.00
Informational	1.801	For Program-Activity-Duty Code [52-24-420], the average salary should be less than the high or equal to or greater than the low.	84,280.37	
Informational	1.905	District has an amount in Program 99, but Activity 59 is zero. Has the district budgeted to remove non to/from transportation costs from Program 99?		0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

Lind School District No. 158
Budget Edit Report

TRANSPORTATION VEHICLE FUND
Transportation Vehicle Fund: Cleared all edits

Lind School District No. 158

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	2,564,802.80	2,564,803.00	-0.20
	3121	48,444.41	48,444.00	0.41
	3600	0.00	0.00	0.00
	4121	278,584.37	278,584.00	0.37
	4155	129,274.77	129,161.00	113.77
	4165	41,023.42	41,023.00	0.42
	4174	4,551.92	4,552.00	-0.08
	4198	0.00	23,500.00	-23,500.00
	4199	1,293,243.20	1,293,243.00	0.20
	4499	299,312.97	300,000.00	-687.03
	5400	0.00	0.00	0.00
	Total	4,659,237.86	4,683,310.00	-24,072.14

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	23,500.00	0.00
Informational	116	F-195 Revenue Account 4155 (Learning Assistance) on page GF5 is not equal to Revenue Account 4155, F-203 Output Item 071a.	129,161.00	129,274.77
Informational	124	F-195 Revenue Account 4499 (Transportation Reimbursement-Depreciation) on page TVF1 is not equal to Revenue Account 4499, F-203 Output Item J1.	300,000.00	299,312.97

Lind School District No. 158

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	600,000.00	513,783.15
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$5,000.	300,000.00	236,133.10
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	190,000.00	192,418.09

Superintendent of Public Instruction

Lind School District

Educational Service District 101

Adams County

F-203 Summary Report

CCDDD 01158

2026-27 Estimate

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	2,564,802.80
3121	Z288	Special Education, Gen Apportionment	48,444.41
4121	N7	Special Education	278,584.37
4155	071a	Learning Assistance Program	129,274.77
4165	Z477	Transitional Bilingual	41,023.42
4174	Z095	Highly Capable	4,551.92
4199	I4	Transportation - Operations	1,293,243.20
4499	J1	Transportation Reimbursement	299,312.97
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	50,494.99
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	80,749.42
n/a	V13	Estimated Next Year LEA	0
n/a	TKM49S	Transition to Kindergarten State Funding	25,243.86

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	13.83	0.73	14.56
District Generated			
Total	13.83	0.73	14.56
CIS Salary Allocation			
School Generated	1,137,818.83	59,958.79	1,197,777.62
District Generated			
Total	1,137,818.83	59,958.79	1,197,777.62
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	0.71	0.06	0.76
District Generated	0.13		0.13
Total	0.84	0.06	0.89
CAS Salary Allocation			
School Generated	86,438.30	6,714.84	93,153.14
District Generated	15,627.26		15,627.26
Total	102,065.56	6,714.84	108,780.40
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	3.90	0.23	4.13
District Generated	0.72		0.72
Total	4.63	0.23	4.85
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	230,343.81	13,393.45	243,737.26
District Generated	42,599.45		42,599.45
Total	272,943.26	13,393.45	286,336.71

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	1.00
TKB2	Enroll SpEd TK	1.00
B2	Enroll SpEd K-22	21.00
Z271	Enroll K	8.00
A6A1	Enroll 1	2.00
A6A2	Enroll 2	10.00
A6A3	Enroll 3	15.00
A39	Enroll K-3	35.00
A7a	Enroll 4	9.00
A8a5	Enroll 5	12.00
A8a6	Enroll 6	11.00
A40	Enroll 5-6	23.00
A11a7	Enroll 7	12.00
A11a8	Enroll 8	14.00
A12	Enroll 7-8	26.00
A13a9	Enroll 9	12.00
A13a10	Enroll 10	17.00
A13a11	Enroll 11	10.00
A13a12	Enroll 12	7.00
A41	Enroll 9-12	46.00
Z298	Enroll K-8	93.00
Z472	Enroll Total Entered	139.00
A42	Enroll Total	139.00
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	0.00
A16	Enroll Run Start	1.00
A15	Enroll Run Start CTE	0.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	140.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	9.00
A49	Enroll R&N 7	0.00

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	5.00
A64	Enroll TBIP 9-12	9.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	0.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	5.00
E55	Enroll 9-12 CTE exp	8.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	150.00
C1	Enroll Total PY for LAP	159.07
Z076	LAP PY HiPov Students	159.07
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

Lind School District
Adams CountyF-203 Assumptions Report
2026-27 EstimateEducational Service District 101
CCDDD 01158**Estimated Revenues****Grants, Allocations and Awards**

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,293,243.20
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	299,312.97

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	2.00

Lind School District
Adams County

F-203 Worksheet Report
2026-27 Estimate

Educational Service District 101
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I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
	A. District-Wide Regionalization	
A33rb	1. District-Wide Regionalization Base	1.000
A33r	2. District-Wide Regionalization	1.000
A33re	3. District-Wide Regionalization Experience	0.000
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 13.834 * 78,209.00 * 1.000	\$ 1,081,943.31
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((13.834 * 82,248.00) * (1.000 + 0.000)) - 1,081,943.31	\$ 55,875.52
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 1,081,943.31 + 55,875.52	\$ 1,137,818.83
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.708 * 116,092.00 * 1.000	\$ 82,193.14
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 0.708 * 122,088.00 * 1.000 - 82,193.14	\$ 4,245.16
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 82,193.14 + 4,245.16	\$ 86,438.30

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Lind School District
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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 3.904 * 56,105.00 * 1.000	\$ 219,033.92
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 3.904 * 59,002.00 * 1.000 - 219,033.92	\$ 11,309.89
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 219,033.92 + 11,309.89	\$ 230,343.81
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 6.287 * 4.000 * 151.86	\$ 3,818.98
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 6.659 * 0.9170 * 4.000 * 151.86	\$ 3,709.21

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.228 * 56,105.00 * 1.000	\$ 12,791.94
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 0.228 * 59,002.00 * 1.000 - 12,791.94	\$ 660.52
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 12,791.94 + 660.52	\$ 13,452.46

Lind School District
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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.042 * 56,105.00 * 1.000	\$ 2,356.41
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.042 * 59,002.00 * 1.000 - 2,356.41	\$ 121.67
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 2,356.41 + 121.67	\$ 2,478.08
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.079 * 56,105.00 * 1.000	\$ 4,432.30
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.079 * 59,002.00 * 1.000 - 4,432.30	\$ 228.86
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 4,432.30 + 228.86	\$ 4,661.16
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.373 * 56,105.00 * 1.000	\$ 20,927.17
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 0.373 * 59,002.00 * 1.000 - 20,927.17	\$ 1,080.58
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 20,927.17 + 1,080.58	\$ 22,007.75

Lind School District
Adams CountyF-203 Worksheet Report
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	E. Central Admin – Certificated Administrative Staff (CAS)	
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.128 * 116,092.00 * 1.000	\$ 14,859.78
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 0.128 * 122,088.00 * 1.000 - 14,859.78	\$ 767.48
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 14,859.78 + 767.48	\$ 15,627.26

III. Summary and Benefits

Item Code		Amount
	A. District Staffing Total Salaries	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 13.834 * 78,209.00 * 1.000	\$ 1,081,943.31
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((13.834 * 82,248.00) * (1.000 + 0.000)) - 1,081,943.31	\$ 55,875.52
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 14,859.78 + 82,193.14	\$ 97,052.92
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 767.48 + 4,245.16	\$ 5,012.64
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 219,033.92 + 12,791.94 + 2,356.41 + 4,432.30 + 20,927.17	\$ 259,541.74
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 11,309.89 + 660.52 + 121.67 + 228.86 + 1,080.58	\$ 13,401.52
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 1,081,943.31 + 55,875.52 + 97,052.92 + 5,012.64 + 259,541.74 + 13,401.52	\$ 1,512,827.65

Lind School District
Adams CountyF-203 Worksheet Report
2026-27 EstimateEducational Service District 101
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	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (13.834 + 0.836) * 15,684.00	\$ 230,084.28
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((13.834 + 0.836) * (16,488.00 * 1.02)) - 230,084.28	\$ 16,632.26
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 4.626 * 15,684.00	\$ 72,554.18
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (4.626 * 16,488.00 * 1.430) - 72,554.18	\$ 36,516.91
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,081,943.31 + 97,052.92) * 0.16020	\$ 188,875.20
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (55,875.52 + 5,012.64) * 0.15390	\$ 9,370.69
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 259,541.74 * 0.18070	\$ 46,899.19
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 13,401.52 * 0.14720	\$ 1,972.70
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 230,084.28 + 16,632.26 + 72,554.18 + 36,516.91 + 188,875.20 + 9,370.69 + 46,899.19 + 1,972.70	\$ 602,905.41

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Z345pd Z381pd 3100pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries $\frac{(((\text{School Generated CIS FTE} * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}]))}{[\text{School Year Total Days}]} * [\text{Prof Learning Days}]$ $(((13.834 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits $[\text{School CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $18,963.65 * 0.15390$ 3. Total General Apportionment Professional Learning Days $[\text{School CIS PD Salary}] + [\text{CIS PD Benefits}]$ $18,963.65 + 2,918.51$	\$ 18,963.65 \$ 2,918.51 \$ 21,882.16
Z385 Z386 Z387	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg $[\text{Enroll Run Start}] * [\text{Run Start - Reg Rate}]$ $1.00 * 10,585.00$ 2. Run Start-CTE $[\text{Enroll Run Start CTE}] * [\text{Run Start - CTE Rate}]$ $0.00 * 11,479.00$ 3. Total Run Start $[\text{Run Start-Reg}] + [\text{Run Start-CTE}]$ $10,585.00 + 0.00$	\$ 10,585.00 \$ 0.00 \$ 10,585.00
Z389 Z340 Z342	E. Dropout Reengagement 1. Reengage - Reg $[\text{Enroll Program 1418 Reg}] * [\text{Run Start - Reg Rate}]$ $0.00 * 10,585.00$ 2. Reengage - CTE $[\text{Enroll Program 1418 CTE}] * [\text{Run Start - CTE Rate}]$ $0.00 * 11,479.00$ 3. Total Reengage $[\text{Reengage - Reg}] + [\text{Reengage - CTE}]$ $0.00 + 0.00$	\$ 0.00 \$ 0.00 \$ 0.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE $([\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}]) * [\text{Run Start - Reg Rate}]$ $(0.00 + 0.00 + 0.00) * 10,585.00$	\$ 0.00

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M8T	G. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 126.00 * 1,656.25	208,687.50
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 46.00 * 220.43	\$ 10,139.78
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (6.659 + 0.313) * 14,508.80	\$ 101,155.35
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC9-12 Additional] + [Total MSOC -SS RN] 208,687.50 + 10,139.78 + 101,155.35	\$ 319,982.63
Z123	H. Career & Technical Education and Skills Centers 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 23,111.69 + 2,563.85 + 5,133.17 + 12,154.63 + 9,285.85 + 158.54 + 444.47	\$ 52,852.20
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 36,847.10 + 4,150.99 + 8,260.28 + 19,441.31 + 14,857.36 + 253.30 + 708.63	\$ 84,518.97
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 52,852.20 + 84,518.97 + 0.00	\$ 137,371.17

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Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement $[\text{Substitutes}] + [\text{SS RN Substitutes}] + [\text{TOTAL Salaries}] + [\text{TOTAL Benefits}] + [\text{Total Run Start}] + [\text{Total Reengage}] + [\text{Total ALE}] + [\text{Total GenEd MSOC}] + [\text{Skills Center Total}] + [\text{CTE 7-8 Total}] + [\text{CTE 9-12 Total}] + [\text{Total 3100 PD}]$ $3,818.98 + 3,709.21 + 1,512,827.65 + 602,905.41 + 10,585.00 + 0.00 + 0.00 + 319,982.63 + 0.00 + 52,852.20 + 84,518.97 + 21,882.16$	\$ 2,613,082.21
Z457	2. Guar Entlmnt per Student $[\text{Total Guaranteed Entitlement}] / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $2,613,082.21 / 140.00$	\$ 18,664.87
Z246	3. BEA Rate for Special Education $[\text{TOTAL Salary BEA}] + [\text{TOTAL Benefits BEA}] + [\text{Substitutes BEA}] + [\text{MSOC BEA Per Student}] + [\text{Total SpEd BEA PD}]$ $6,203.71 + 2,452.56 + 31.46 + 1,729.21 + 89.33$	\$ 10,506.27
	4. Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible Revenue $[1400 \text{ Local In-Lieu-of Taxes}] + [5400 \text{ Federal In-Lieu-of Taxes}]$ $0.00 + 0.00$	\$ 0.00
A34	b. BEA Reduce/Delay	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 $[\text{SpEd Gen Apport Instruct}] * [\text{State \% for 3121 Calculations}]$ $193,777.62 * 0.25000$	\$ 48,444.41
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment $[\text{Enroll Fire Dist}] * [\text{Fire Dist Rate}]$ $150.00 * 1.10$	\$ 165.00
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100 $[\text{Total Guaranteed Entitlement}] - [\text{Local Deductible Revenue Sources}] - [\text{BEA Reduce/Delay}] - [\text{Gen Apport 3121}] - [\text{5500 Federal Forests}] + [\text{Fire Dist Payment}]$ $2,613,082.21 - 0.00 - 0.00 - 48,444.41 - 0.00 + 165.00$	\$ 2,564,802.80

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Item Code	Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total
Z096	1. Skill CIS Salary Maint $[\text{Skills Center CIS FTE}] * [\text{CIS Biennial Base Sal}] * [\text{Regionalization Base}]$ $0.000 * 78,209.00 * 1.000$
Z097	2. Skill CIS Salary Inc $(([\text{Skills Center CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])) - [\text{Skills CIS Salary Maint}]$ $((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00$
Z098	3. Skill CIS Salary Total $[\text{Skills CIS Salary Maint}] + [\text{Skills CIS Salary Inc}]$ $0.00 + 0.00$
	B. Skill Center – Certificated Administrative Staff (CAS)
Z099	1. Skill CAS Salary Maint $[\text{Skills Center CAS FTE}] * [\text{CAS - Salary Maint}] * [\text{Regionalization Base}]$ $0.000 * 116,092.00 * 1.000$
Z100	2. Skill CAS Salary Inc $[\text{Skills Center CAS FTE}] * [\text{CAS - Salary Inc}] * [\text{Regionalization}] - [\text{Skills CAS Salary Maint}]$ $0.000 * 122,088.00 * 1.000 - 0.00$
Z101	3. Skill CAS Salary Total $[\text{Skills CAS Salary Maint}] + [\text{Skills CAS Salary Inc}]$ $0.00 + 0.00$
	C. Skill Center - Classified Staff (CLS)
111A	1. Skill CLS Salary Maint Total $[\text{Skills Center CLS FTE}] * [\text{CLS - Salary Maint}] * [\text{Regionalization Base}]$ $0.000 * 56,105.00 * 1.000$
110A	2. CAS Salary Increase $[\text{Skills Center CLS FTE}] * [\text{CLS - Salary Inc}] * [\text{Regionalization}] - [\text{Skills CLS Salary Maint}]$ $0.000 * 59,002.00 * 1.000 - 0.00$
112A	3. Subtotal CTE CAS Salary $[\text{Skills CLS Salary Maint}] + [\text{Skills CLS Salary Inc}]$ $0.00 + 0.00$

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$ 0.00
M40T	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 0.00 * 1,857.17	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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CCDDD 01158**1191 MSCTE****Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint $[\text{CTE 7-8 CIS FTE}] * [\text{CIS Biennial Base Sal}] * [\text{Regionalization Base}]$ $0.281 * 78,209.00 * 1.000$	\$ 21,976.73
Z111	2. CTE 7-8 CIS Salary Inc $(([\text{CTE 7-8 CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])) - [\text{CTE 7-8 CIS Salary Maint}]$ $((0.281 * 82,248.00) * (1.000 + 0.000)) - 21,976.73$	\$ 1,134.96
Z112	3. CTE 7-8 CIS Salary Total $[\text{CTE 7-8 CIS Salary Maint}] + [\text{CTE 7-8 CIS Salary Inc}]$ $21,976.73 + 1,134.96$	\$ 23,111.69
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint $[\text{CTE 7-8 CAS FTE}] * [\text{CAS - Salary Maint}] * [\text{Regionalization Base}]$ $0.021 * 116,092.00 * 1.000$	\$ 2,437.93
Z114	2. CTE 7-8 CAS Salary Inc $[\text{CTE 7-8 CAS FTE}] * [\text{CAS - Salary Inc}] * [\text{Regionalization}] - [\text{CTE 7-8 CAS Salary Maint}]$ $0.021 * 122,088.00 * 1.000 - 2,437.93$	\$ 125.92
Z115	3. CTE 7-8 CAS Salary Total $[\text{CTE 7-8 CAS Salary Maint}] + [\text{CTE 7-8 CAS Salary Inc}]$ $2,437.93 + 125.92$	\$ 2,563.85
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total $[\text{CTE 7-8 CLS FTE}] * [\text{CLS - Salary Maint}] * [\text{Regionalization Base}]$ $0.087 * 56,105.00 * 1.000$	\$ 4,881.14
020A	2. CLS Salary Increase $[\text{CTE 7-8 CLS FTE}] * [\text{CLS - Salary Inc}] * [\text{Regionalization}] - [\text{CTE 7-8 CLS Salary Maint}]$ $0.087 * 59,002.00 * 1.000 - 4,881.14$	\$ 252.03
022A	3. Subtotal CTE CLS Salary $[\text{CTE 7-8 CLS Salary Maint}] + [\text{CTE 7-8 CLS Salary Inc}]$ $4,881.14 + 252.03$	\$ 5,133.17

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.302 * 15,684.00	\$ 4,736.57
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (0.302 * 16,488.00 * 1.02) - 4,736.57	\$ 342.39
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (21,976.73 + 2,437.93) * 0.16020	\$ 3,911.23
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (1,134.96 + 125.92) * 0.15390	\$ 194.05
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.087 * 15,684.00	\$ 1,364.51
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.087 * 16,488.00 * 1.430) - 1,364.51	\$ 686.76
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 4,881.14 * 0.18070	\$ 882.02
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 252.03 * 0.14720	\$ 37.10
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 4,736.57 + 342.39 + 3,911.23 + 194.05 + 1,364.51 + 686.76 + 882.02 + 37.10	\$ 12,154.63

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.281 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 385.19
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 385.19 * 0.15390	\$ 59.28
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 385.19 + 59.28	\$ 444.47
Z164T	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 5.00 * 1,857.17	\$ 9,285.85
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.261 * 4.000 * 151.86	\$ 158.54
Z123	G. Grades 7-8 Exploratory Career & Technical Education – Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 23,111.69 + 2,563.85 + 5,133.17 + 12,154.63 + 9,285.85 + 158.54 + 444.47	\$ 52,852.20

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Item Code		Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.448 * 78,209.00 * 1.000	\$ 35,037.63
Z125	2. CTE 9-12 CIS Salary Inc ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 9-12 CIS Salary Maint] ((0.448 * 82,248.00) * (1.000 + 0.000)) - 35,037.63	\$ 1,809.47
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 35,037.63 + 1,809.47	\$ 36,847.10
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.034 * 116,092.00 * 1.000	\$ 3,947.13
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.034 * 122,088.00 * 1.000 - 3,947.13	\$ 203.86
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 3,947.13 + 203.86	\$ 4,150.99
	C. CTE 9-12 - Classified Staff (CLS)	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.140 * 56,105.00 * 1.000	\$ 7,854.70
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 0.140 * 59,002.00 * 1.000 - 7,854.70	\$ 405.58
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 7,854.70 + 405.58	\$ 8,260.28

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 0.482 * 15,684.00	\$ 7,559.69
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (0.482 * 16,488.00 * 1.02) - 7,559.69	\$ 546.47
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (35,037.63 + 3,947.13) * 0.16020	\$ 6,245.36
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (1,809.47 + 203.86) * 0.15390	\$ 309.85
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 0.140 * 15,684.00	\$ 2,195.76
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (0.140 * 16,488.00 * 1.430) - 2,195.76	\$ 1,105.14
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 7,854.70 * 0.18070	\$ 1,419.34
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 405.58 * 0.14720	\$ 59.70
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 7,559.69 + 546.47 + 6,245.36 + 309.85 + 2,195.76 + 1,105.14 + 1,419.34 + 59.70	\$ 19,441.31

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE} * \text{CIS Sal Inc})) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((0.448 * 82,248.00) * (1.000 + 0.000))) / 180.00 * 3.00$	\$ 614.12
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits $[\text{CTE 9-12 CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $614.12 * 0.15390$	\$ 94.51
3031pd	3. Total CTE 9-12 Professional Learning Days $[\text{CTE 9-12 CIS PD Salary}] + [\text{CTE 9-12 CIS PD Benefits}]$ $614.12 + 94.51$	\$ 708.63
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) $[\text{Total MSOC -CTE 9-12 expl}] + [\text{Total MSOC -CTE 9-12 prep}]$ $14,857.36 + 0.00$	\$ 14,857.36
Z136	2. CTE 9-12 Substitutes $([\text{CTE 9-12 expl Teacher FTE}] + [\text{CTE 9-12 prep Teacher FTE}]) * ([\text{Substitutes Days}] * [\text{Substitutes Rate}])$ $(0.417 + 0.000) * (4.000 * 151.86)$	\$ 253.30
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education - Total $[\text{CTE 9-12 CIS Salary Total}] + [\text{CTE 9-12 CAS Salary Total}] + [\text{CTE 9-12 CLS Salary Total}] + [\text{CTE 9-12 insurance/Benefits Total}] + [\text{Total MSOC CTE 9-12}] + [\text{CTE 9-12 Substitutes}] + [\text{Total Program 31 PD}]$ $36,847.10 + 4,150.99 + 8,260.28 + 19,441.31 + 14,857.36 + 253.30 + 708.63$	\$ 84,518.97

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CCDDD 01158**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	1.00
TKB2	B. TK Resident Special Education Enrollment	1.00
B2	C. Age K-22 Resident Special Education Enrollment	21.00
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 2.00 + 140.00 + 0.00	142.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (1.00 + 21.00) / 142.00	0.1549
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1549 > 1.00000 THEN 0.1549 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,203.71 + 2,452.56 + 31.46 + 1,729.21 + 89.33	\$ 10,506.27
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 1.00 * 0.00 * 1.20 ELSE (1.00 * 10,506.27 * 1.20)	\$ 12,607.52
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 20.98
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 20.98) * 1.00 ELSE ((10,506.27 * 1.1600) - 20.98) * 1.00	\$ 12,166.29

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 20.98) * 21.00 ELSE ((10,506.27 * 1.1600) - 20.98) * 21.00	\$ 255,492.16
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN ((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0 IF 0.1549 > 1.00000 THEN (((0 + 255,492.16) * -1) / 0.1549) * 0.00000 ELSE 0	\$ 0.00

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B4	J. State Safety Net	\$ 0.00
B5	K. Home Hospital Allocation	\$ 0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] 12,607.52 + 12,166.29 + 255,492.16 + 0.00	\$ 280,265.97
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 280,265.97 * 0.0060	\$ 1,681.60
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 280,265.97 - 1,681.60 + 0.00 + 0.00	\$ 278,584.37

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 21.00 + 1.00	22.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 22.00 ELSE 10,506.27 * 22.00	\$ 231,137.94
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1928

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 231,137.94 / (1 + 0.1928)	\$ 193,777.62
B8S	S. Percent used in Special Education Instruction	0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 193,777.62 * 0.25000	\$ 48,444.41
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 278,584.37 + 48,444.41	\$ 327,028.78

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CCDDD 01158**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

Item Code	Amount
TKZ219 CIS BEA FTE TTK $[\text{Enroll TTK}] * [\text{SpEd CIS Ratio K-3}]$ $2.00 * 0.074582$	0.149
Z219 CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(8.00 + 2.00 + 10.00 + 15.00) * 0.074582$	2.610
Z220 CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $9.00 * 0.04941$	0.445
Z221 CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $23.00 * 0.04941$	1.137
Z222 CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $26.00 * 0.04954$	1.288
Z223 CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(46.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 1.00 + 0.00) * 0.05088$	2.391
Z224 CIS BEA FTE K-12 $([\text{CIS BEA FTE TTK}] + [\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(0.149 + 2.610 + 0.445 + 1.137 + 1.288 + 2.391) / (140.00 + 2.00)$	0.056479
TKZ555 CAS BEA FTE TTK $[\text{Enroll TTK}] * [\text{CAS Ratio K-3}]$ $2.00 * 0.004385$	0.009
Z555 CAS BEA FTE K-3	0.153

	$([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(8.00 + 2.00 + 10.00 + 15.00) * 0.004385$	
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $9.00 * 0.00404$	0.036
Z555Z6	CAS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CAS\ BEA\ Ratio\ 5-6]$ $23.00 * 0.00404$	0.093

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Z555Z8	CAS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CAS\ BEA\ Ratio\ 7-8]$ $26.00 * 0.00404$	0.105
Z555Z12	CAS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CAS\ BEA\ Ratio\ 9-12]$ $(46.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 1.00 + 0.00) * 0.00406$	0.191
593X	CAS Special Ed BEA Rate (K-12) $([CAS\ BEA\ FTE\ TTK] + [CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12]) / ([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] + [Enroll\ TTK])$ $(0.009 + 0.153 + 0.036 + 0.093 + 0.105 + 0.191) / (140.00 + 2.00)$	0.004134
TKZ556	CLS BEA FTE TTK $[Enroll\ TTK] * [SpEd\ CLS\ BEA\ Ratio\ TTK]$ $2.00 * 0.018734$	0.037
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K-3]$ $(8.00 + 2.00 + 10.00 + 15.00) * 0.018734$	0.656
Z556Z4	CLS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4]$ $9.00 * 0.01774$	0.160
Z556Z6	CLS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6]$ $23.00 * 0.01774$	0.408

Z556Z8	CLS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CLS BEA Ratio 7-8}]$ $26.00 * 0.01750$	0.455
Z556Z12	CLS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CLS BEA Ratio 9-12}]$ $(46.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 1.00 + 0.00) * 0.01745$	0.820
594X	CLS Special Ed BEA Rate (K-12) $([\text{CLS BEA FTE TTK}] + [\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(0.037 + 0.656 + 0.160 + 0.408 + 0.455 + 0.820) / (140.00 + 2.00)$	0.017859

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CCDDD 01158**Salary Allocation**

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.056479 * 78,209.00 * 1.000	\$ 4,417.17
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] (((0.056479 * 82,248.00) * (1.000 + 0.000)) - 4,417.17	\$ 228.11
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,417.17 + 228.11	\$ 4,645.28
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004134 * 116,092.00 * 1.000	\$ 479.92
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004134 * 122,088.00 * 1.000 - 479.92	\$ 24.79
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 479.92 + 24.79	\$ 504.71
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017859 * 56,105.00 * 1.000	\$ 1,001.98
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017859 * 59,002.00 * 1.000 - 1,001.98	\$ 51.74
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,001.98 + 51.74	\$ 1,053.72
Z234	TOTAL Salary BEA	\$ 6,203.71

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

4,645.28 + 504.71 + 1,053.72

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.056479 + 0.004134) * 15,684.00$	\$ 950.65
Z236	2. CIS/CAS BEA Insurance Inc Total $(([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor])) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.056479 + 0.004134) * (16,488.00 * 1.02)) - 950.65$	\$ 68.72
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017859 * 15,684.00$	\$ 280.10
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017859 * 16,488.00 * 1.430) - 280.10$	\$ 140.98
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,417.17 + 479.92) * 0.16020$	\$ 784.51
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(228.11 + 24.79) * 0.15390$	\$ 38.92
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $1,001.98 * 0.18070$	\$ 181.06
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $51.74 * 0.14720$	\$ 7.62
Z243	9. TOTAL Benefits BEA	\$ 2,452.56

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]	
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950.65 + 68.72 + 280.10 + 140.98 + 784.51 + 38.92 + 181.06 + 7.62	
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Substitutes BEA

Item Code	Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.056479 * 0.9170) * (4.000 * 151.86)
	\$ 31.46

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student
	\$ 1,729.21
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.056479 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 77.42 * 0.15390
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 77.42 + 11.91
	\$ 77.42
	\$ 11.91
	\$ 89.33

3. BEA Rate for Special Education

Item Code	Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,203.71 + 2,452.56 + 31.46 + 1,729.21 + 89.33
	\$ 10,506.27

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CCDDD 01158**IV. Learning Assistance Program (LAP) – Acct 4155****LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 159.07 * 0.6581	104.68
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 104.68 * 2.39750 * 36.00 / 15.00 / 900.00	0.669
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.669 * 78,209.00 * 1.000	\$ 52,321.82
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((0.669 * 82,248.00) * (1.000 + 0.000)) - 52,321.82	\$ 2,702.09
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 0.669 * 15,684.00	\$ 10,492.60
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (0.669 * 16,488.00 * 1.02) - 10,492.60	\$ 758.48
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 52,321.82 * 0.16020	\$ 8,381.96
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 2,702.09 * 0.15390	\$ 415.85

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M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 104.68 * 0	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.669 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 917.07
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 917.07 * 0.15390	\$ 141.14
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 917.07 + 141.14	\$ 1,058.21
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 52,321.82 + 2,702.09 + 10,492.60 + 758.48 + 8,381.96 + 415.85 + 0.00 + 1,058.21	\$ 76,131.01

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	159.07
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] (((159.07 * 1.10000 * 36.00) / 15.00) / 900.00	0.467
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.467 * 78,209.00 * 1.000	\$ 36,523.60
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] (((0.467 * 82,248.00) * (1.000 + 0.000)) - 36,523.60	\$ 1,886.22

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.467 * 15,684.00	\$ 7,324.43
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.467 * 16,488.00 * 1.02) - 7,324.43	\$ 529.46
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 36,523.60 * 0.16020	\$ 5,851.08
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,886.22 * 0.15390	\$ 290.29
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 159.07 * 0	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.467 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 640.16
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 640.16 * 0.15390	\$ 98.52
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 640.16 + 98.52	\$ 738.68
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 36,523.60 + 1,886.22 + 7,324.43 + 529.46 + 5,851.08 + 290.29 + 0.00 + 738.68	\$ 53,143.76
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 53,143.76 + 76,131.01	\$ 129,274.77

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V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 9.00 + 5.00 + 9.00	23.00
A62	B. TBIP Enroll K-6 Subtotal	9.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 9.00 * 4.778 * 36.00 / 15.00 / 900.00	0.115
A63	D. TBIP Enroll 7-8 Subtotal	5.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 5.00 * 6.778 * 36.00 / 15.00 / 900.00	0.090
A64	F. TBIP Enroll 9-12 Subtotal	9.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 9.00 * 6.778 * 36.00 / 15.00 / 900.00	0.163
A65	H. TBIP Exited Kindergarten - Grade 12	0.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 0.00 * 3.000 * 36.00 / 15.00 / 900.00	0.000
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 0.115 + 0.090 + 0.163 + 0.000	0.368

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.368 * 78,209.00 * 1.000	\$ 28,780.91
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] (((0.368 * 82,248.00) * (1.000 + 0.000)) - 28,780.91	\$ 1,486.35
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 0.368 * 15,684.00	\$ 5,771.71
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (0.368 * 16,488.00 * 1.02) - 5,771.71	\$ 417.23
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 28,780.91 * 0.16020	\$ 4,610.70
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,486.35 * 0.15390	\$ 228.75
M48T	Q. TBIP MSOC [Enroll TBIP K-12] * [MSOC -TBIP per Student] 23.00 * 0	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.368 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 504.45
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 504.45 * 0.15390	\$ 77.63
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 504.45 + 77.63	\$ 582.08

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Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] 28,780.91 + 1,486.35 + 5,771.71 + 417.23 + 4,610.70 + 228.75 + 0.00 + 582.08	\$ 41,877.73
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 41,877.73 * 0.0204	\$ 854.31
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 41,877.73 - 854.31	\$ 41,023.42

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Item Code	Formula Desc	Amount
Z086	A. HiCap Students	7.00
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 7.00 * 2.1590 * 36.00 / 15.00 / 900.00	0.040
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.040 * 78,209.00 * 1.000	\$ 3,128.36
Z089	D. HiCap CIS Salary Inc (((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.040 * 82,248.00) * (1.000 + 0.000)) - 3,128.36	\$ 161.56
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.040 * 15,684.00	\$ 627.36
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.040 * 16,488.00 * 1.02) - 627.36	\$ 45.35
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 3,128.36 * 0.16020	\$ 501.16
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 161.56 * 0.15390	\$ 24.86
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 7.00 * 0	\$ 0.00

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.040 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 54.83
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 54.83 * 0.15390	\$ 8.44
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 54.83 + 8.44	\$ 63.27
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 3,128.36 + 161.56 + 627.36 + 45.35 + 501.16 + 24.86 + 0.00 + 63.27	\$ 4,551.92

VII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 1,293,243.20 + 0.00	\$ 1,293,243.20

Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	159.07	172.35
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	299,312.97	407,065.77
Warning	W-5	Why is headcount in fire protection district so different from count used for prior July payment?	150.00	0.00

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ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	8.00	5.00	5.00	5.00
2. Grade 1	2.00	8.00	5.00	5.00
3. Grade 2	10.00	3.00	8.00	5.00
4. Grade 3	15.00	10.00	3.00	9.00
5. Grade 4	9.00	15.00	10.00	4.00
6. Grade 5	12.00	9.00	15.00	10.00
7. Grade 6	11.00	12.00	9.00	15.00
8. Grade 7	12.00	11.00	12.00	10.00
9. Grade 8	14.00	12.00	11.00	12.00
10. Grade 9	12.00	14.00	12.00	11.00
11. Grade 10	17.00	12.00	14.00	11.00
12. Grade 11 (excluding Running Start)	10.00	17.00	12.00	14.00
13. Grade 12 (excluding Running Start)	7.00	10.00	17.00	12.00
14. SUBTOTAL	139.00	138.00	133.00	123.00
15. Running Start	1.00	1.00	2.00	1.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	140.00	139.00	135.00	124.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	20.500	19.500	19.000	18.000
2. General Fund FTE Classified Employees /4	20.006	20.000	19.000	19.000

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	663,461	663,461	656,000	656,000
2000 Local Nontax Support	42,450	40,000	40,000	40,000
3000 State, General Purpose	2,613,247	2,674,809	2,755,053	2,674,809
4000 State, Special Purpose	1,877,307	1,885,178	1,932,308	1,979,438
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	375,142	350,000	350,000	330,000
7000 Revenues from Other School Districts	196,000	190,000	190,000	190,000
8000 Revenues from Other Entities	66,000	50,000	50,000	50,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,833,607	5,853,448	5,973,361	5,920,247
EXPENDITURES				
00 Regular Instruction	2,201,312	2,101,055	2,151,312	2,100,000
20 Special Education Instruction	403,328	400,000	389,000	379,000
30 Vocational Education Instruction	227,578	241,232	246,056	253,437
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	517,019	500,000	503,500	510,000
70 Other Instructional Programs	9,800	9,000	8,500	8,500
80 Community Services	93,983	86,000	88,000	87,500
90 Support Services	2,443,071	2,503,569	2,566,158	2,604,651
B. TOTAL EXPENDITURES	5,896,091	5,840,856	5,952,526	5,943,088
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-62,483	12,592	20,835	-22,841
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	600,000	537,516	550,108	570,943
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	600,000	537,516	550,108	570,943
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	537,516	550,108	570,943	548,102
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	537,516	550,108	570,943	548,102

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2029-2030

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 DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 General Student Body	4,750	4,500	4,500	4,250
200 Athletics	0	0	0	0
300 Classes	0	0	0	0
400 Clubs	4,000	3,500	3,500	3,000
600 Private Moneys	320	320	320	320
A. TOTAL REVENUES	9,070	8,320	8,320	7,570
EXPENDITURES				
100 General Student Body	11,000	8,000	8,000	8,000
200 Athletics	0	0	0	0
300 Classes	0	0	0	0
400 Clubs	3,000	3,000	3,000	2,500
600 Private Moneys	320	320	320	320
B. TOTAL EXPENDITURES	14,320	11,320	11,320	10,820
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	-5,250	-3,000	-3,000	-3,250
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	28,000	22,750	19,750	16,750
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	28,000	22,750	19,750	16,750
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	22,750	19,750	16,750	13,500

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	22,750	19,750	16,750	13,500

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	124,474	0	0	0
2000 Local Nontax Support	5,000	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	129,474	0	0	0
EXPENDITURES				
Matured Bond Expenditures	405,000	0	0	0
Interest on Bonds	6,075	0	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	350	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	411,425	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	18,049	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-281,950	-18,049	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	300,000	18,049	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	300,000	18,049	0	0
ENDING FUND BALANCE				

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	18,049	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	18,049	0	0	0

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.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	81,715	82,000	82,000	100,000
2000 Local Nontax Support	3,000	3,000	3,000	4,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	1,000,000	500,000	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	84,715	1,085,000	585,000	104,000
EXPENDITURES				
10 Sites	0	0	0	80,000
20 Buildings	0	1,000,000	250,000	0
30 Equipment	50,000	20,000	275,000	20,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	50,000	1,020,000	525,000	100,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	34,715	65,000	60,000	4,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	190,000	224,715	289,715	349,715
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	190,000	224,715	289,715	349,715
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

Lind School District No.158

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	224,715	289,715	349,715	353,715
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	224,715	289,715	349,715	353,715

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.

Lind School District No.158

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	10,000	10,000	10,000	10,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	300,000	150,000	150,000	333,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0

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F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	310,000	160,000	160,000	343,000
EXPENDITURES				
33 Transportation Equipment Purchases	600,000	0	300,000	300,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	600,000	0	300,000	300,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	-290,000	160,000	-140,000	43,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	300,000	10,000	170,000	30,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL BEGINNING FUND BALANCE	300,000	10,000	170,000	30,000

Lind School District No.158

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	10,000	170,000	30,000	73,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	10,000	170,000	30,000	73,000

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.