Lind School District No.158

FISCAL YEAR 2025-2026

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FISCAL YEAR 2025-2026

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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 Debt Service Fund budget is prepared on the modified accrual basis of accounting and all other funds are prepared on the cash basis of accounting pursuant to RCW 28A.505
(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, 2025 through August 31, 2026.

ESD Superintendent or Designee	Signed Date
OSPI Representative	Signed Date

Lock and Print Date: 07/21/2025

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	5,613,576	8,550	423,207	1,052,905	450,592
Total Appropriation (Expenditures)	5,849,798	10,450	411,425	1,160,000	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
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-236,221	-1,900	11,782	-107,095	-149,408
Beginning Total Fund Balance	512,938	17,400	130,000	110,000	180,000
Ending Total Fund Balance	276,716	15,500	141,782	2,905	30,592
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	665,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	665,000	XXXXX	417,000	50,000	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 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	181.89		146.00		151.00	
FTE Certificated Employees	21.984		21.813		21.962	
FTE Classified Employees	21.531		19.067		18.912	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	6,020,704		5,377,867		5,613,576	
Total Expenditures	6,066,751		5,780,088		5,849,798	
Total Beginning Fund Balance	593,049		486,000		512,938	
Total Ending Fund Balance	546,910		83,779		276,716	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	2,112,671	34.82	2,204,811	38.14	2,187,021	37.39
Federal Special Purpose Funding	104,085	1.72	0	0.00	0	0.00
Special Education Instruction	350,830	5.78	236,594	4.09	245,167	4.19
Vocational Instruction	228,543	3.77	224,014	3.88	258,035	4.41
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	704,369	11.61	624,709	10.81	640,915	10.96
Other Instructional Programs	11,269	0.19	12,265	0.21	9,800	0.17
Community Services	96,700	1.59	54,614	0.94	78,210	1.34
Support Services	2,458,284	40.52	2,423,081	41.92	2,430,650	41.55
Total - Program Groups	6,066,751	100.00	5,780,088	100.00	5,849,798	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	2,731,573	45.03	2,514,537	43.50	2,514,542	42.99
Teaching Support	444,685	7.33	481,375	8.33	495,916	8.48
Other Supportive Activities	2,143,014	35.32	2,103,445	36.39	2,093,586	35.79
Building Administration	355,382	5.86	280,466	4.85	303,760	5.19
Central Administration	360,687	5.95	400,265	6.92	441,994	7.56
Total - Activity Groups	6,066,751	100.00	5,780,088	100.00	5,849,798	100.00

Lind School District No.158

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	1,919,367	31.64	2,022,682	34.99	1,963,084	33.56
Classified Salaries	1,253,957	20.67	1,124,087	19.45	1,137,587	19.45
Employee Benefits and Payroll Taxes	1,353,488	22.31	1,334,687	23.09	1,300,627	22.23
Supplies, Instructional Resources and Noncapitalized Items	664,371	10.95	535,700	9.27	614,600	10.51
Purchased Services	820,429	13.52	739,032	12.79	824,200	14.09
Travel	39,779	0.66	6,900	0.12	9,700	0.17
Capital Outlay	15,359	0.25	17,000	0.29	0	0.00
Total - Objects	6,066,751	100.00	5,780,088	100.00	5,849,798	100.00

Lind School District No.158

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	18.30	7.00	2.00
2. Grade 1	13.50	10.00	9.00
3. Grade 2	12.40	11.00	12.00
4. Grade 3	16.40	10.00	11.00
5. Grade 4	12.70	14.00	13.00
6. Grade 5	15.30	7.00	14.00
7. Grade 6	14.54	12.00	10.00
8. Grade 7	21.00	12.00	15.00
9. Grade 8	14.90	20.00	13.00
10. Grade 9	10.90	15.00	19.00
11. Grade 10	12.90	10.00	12.00
12. Grade 11 (excluding Running Start)	9.50	11.00	10.00
13. Grade 12 (excluding Running Start)	8.33	7.00	10.00
14. SUBTOTAL	**180.67**	**146.00**	**150.00**
15. Running Start	1.22	0.00	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	**181.89**	**146.00**	**151.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	21.98	21.81	21.962
2. General Fund FTE Classified Employees /4	21.53	19.07	18.912

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	567,282	608,991	656,224
2000 | Local Nontax Support	80,013	47,350	21,900
3000 | State, General Purpose	2,777,330	2,572,420	2,596,902
4000 | State, Special Purpose	1,704,572	1,451,692	1,776,962
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	610,468	447,414	411,588
7000 | Revenues from Other School Districts	175,694	180,000	105,000
8000 | Revenues from Other Entities	105,346	70,000	45,000
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**6,020,704**	**5,377,867**	**5,613,576**
EXPENDITURES			
00 | Regular Instruction	2,112,671	2,204,811	2,187,021
10 | Federal Special Purpose Funding	104,085	0	0
20 | Special Education Instruction	350,830	236,594	245,167
30 | Vocational Education Instruction	228,543	224,014	258,035
40 | Skill Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	704,369	624,709	640,915
70 | Other Instructional Programs	11,269	12,265	9,800
80 | Community Services	96,700	54,614	78,210
90 | Support Services	2,458,284	2,423,081	2,430,650
B. TOTAL EXPENDITURES	**6,066,751**	**5,780,088**	**5,849,798**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**-46,047**	**-402,221**	**-236,221**
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	12,938	0	12,938
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

Lind School District No.158

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	16,000	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	580,112	470,000	500,000
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**593,049**	**486,000**	**512,938**
G.	**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	3,215	0	12,938
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	16,000	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	67,779	263,778

Lind School District No.158

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	**546,910**	**83,779**	**276,716**

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 extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	567,237	608,991	656,224
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	45	0	0
1000	**TOTAL LOCAL TAXES**	**567,282**	**608,991**	**656,224**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	3,710	2,000	3,700
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	15,859	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	20,125	1,500	1,000
2300	Investment Earnings	16,399	7,000	8,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	21,381	25,500	5,500
2600	Fines and Damages	295	250	500
2700	Rentals and Leases	0	100	200
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	2,244	10,000	2,000
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**80,013**	**47,350**	**21,900**

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE				
3100	Apportionment	2,754,519	2,555,598	2,562,747
3121	Special Education--General Apportionment	22,811	16,822	34,155
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**	**2,777,330**	**2,572,420**	**2,596,902**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	6,060	2,500	0
4109	Transition To Kindergarten	23,191	23,940	0
4121	Special Education	196,087	167,411	198,814
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	161,035	154,897	145,462
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	298,688	81,000	65,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	41,953	47,978	43,190
4174	Highly Capable	4,475	4,549	4,753
4188	Childcare	0	0	0
4198	School Food Services	5,915	2,250	26,500
4199	Transportation--Operations	967,167	967,167	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**	**1,704,572**	**1,451,692**	**1,776,962**

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	52,281	0	0
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	113,425	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123	SP,Ed, Sup, IDEA, Fed	0	0	0
6124	Special Education--Supplemental	60,403	51,657	51,657
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	9,743	2,000	36,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	138,554	179,568	145,351
6152	School Improve, Fed Other Title Grants under ESEA, Fed	42,251	20,609	20,000
6153	Migrant ESEA Migrant, Federal	29,794	40,000	30,000
6154	Reading First, Federal	0	0	0
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6162	Math & Science--Professional Development	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	0	0	0
6167	Indian Education JOM	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	139,626	130,000	110,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223	SP,Ed, Sup, IDEA, Fed	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	18,580	18,580	18,580
6253	ESEA Migrant, Federal	0	0	0
6254	Reading First, Federal	0	0	0
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	0	0	0
6262	Math & Science--Professional Development	0	0	0
6264	Limited English Proficiency (formerly Bilingual)	0	0	0
6267	Indian Education JOM	0	0	0
6268	Indian Education, ED	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6278	Youth Training, Direct Grants	0	0	0
6288	Childcare	0	0	0

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6321	Special Education--Medicaid Reimbursement	0	0	0
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323	SP,Ed, Sup, IDEA, Fed	0	0	0
6324	Special Education--Supplemental	0	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6354	Reading First, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6362	Math & Science--Professional Development	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0
6368	Indian Education, ED	0	0	0
6376	Targeted Assistance ESSER I	0	0	0
6378	Youth Training Programs	0	0	0
6388	Childcare	0	0	0
6389	Other Community Services	0	0	0
6398	School Food Services	0	0	0
6399	Transportation--Operations	0	0	0
6998	USDA Commodities	5,812	5,000	0

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**610,468**	**447,414**	**411,588**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	172,027	25,000	100,000
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	3,667	5,000	5,000
7197 | Support Services	0	0	0
7198 | School Food Services	0	0	0
7199 | Transportation	0	150,000	0
7301 | Nonhigh Participation	0	0	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**175,694**	**180,000**	**105,000**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	1,428	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8188 | Childcare	82,958	50,000	25,000
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	20,960	20,000	20,000
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	**105,346**	**70,000**	**45,000**
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**

Lind School District No.158

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	**6,020,704**	**5,377,867**	**5,613,576**

Lind School District No.158

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 | Basic Education	1,996,273	2,114,482	2,111,346
02 | Alternative Learning Experience	0	0	0
03 | Basic Education - Dropout Reengagement	0	0	0
09 | Transition to Kindergarten	116,398	90,329	75,675
00 | TOTAL REGULAR INSTRUCTION	**2,112,671**	**2,204,811**	**2,187,021**
FEDERAL SPECIAL PURPOSE FUNDING			
11 | Federal Special Purpose - SLFRF	0	0	0
12 | Federal Special Purpose - ESSER II	26	0	0
13 | Federal Special Purpose - ESSER III	104,059	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0	0
18 | Federal Special Purpose - Reserved G	0	0	0
19 | Federal Special Purpose - Cares Act – Other	0	0	0
10 | TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**104,085**	**0**	**0**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	282,662	184,937	195,167
22 | Special Education, Infants and Toddlers, State	0	0	0
23 | Special Education, ARP, IDEA, Federal	0	0	0
24 | Special Education, Supplemental, Federal	68,168	51,657	50,000
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	**350,830**	**236,594**	**245,167**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	168,241	163,678	128,092
34 | Middle School Career and Technical Education, State	56,102	58,336	93,943
38 | Vocational, Federal	4,200	2,000	36,000
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**228,543**	**224,014**	**258,035**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	0	0	0

Lind School District No.158

EXPENDITURE BY PROGRAM

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	156,683	179,596	150,064
52	Other Title Grants under ESEA-Federal	18,394	39,219	48,505
53	Migrant ESEA Migrant, Federal	21,998	44,449	109,413
54	Reading First, Federal	0	0	0
55	Learning Assistance Program (LAP), State	198,137	206,046	208,552
56	State Institutions, Centers and Homes, Delinquent	0	0	0
57	State Institutions, Neglected and Delinquent, Federal	0	0	0
58	Special and Pilot Programs, State	255,960	74,105	62,575
59	Institutions - Juveniles in Adult Jails	0	0	0
61	Head Start, Federal	0	0	0
62	Math and Science, Professional Development, Federal	0	0	0
64	Limited English Proficiency, Federal	0	0	0
65	Transitional Bilingual, State	53,198	81,294	61,806
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**	**704,369**	**624,709**	**640,915**
	OTHER INSTRUCTIONAL PROGRAMS			
71	Traffic Safety	0	0	0
73	Summer School	0	0	0
74	Highly Capable	1,665	6,415	4,800
76	Targeted Assistance	0	0	0
78	Youth Training Programs, Federal	0	0	0
79	Instructional Programs, Other	9,604	5,850	5,000
70	**TOTAL OTHER INSTRUCTIONAL PROGRAMS**	**11,269**	**12,265**	**9,800**
	COMMUNITY SERVICES			
81	Public Radio/Television	0	0	0
86	Community Schools	0	0	0
88	Early Learning Programs	96,700	54,614	78,210

Lind School District No.158

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 | Other Community Services	0	0	0
80 | TOTAL COMMUNITY SERVICES	**96,700**	**54,614**	**78,210**
SUPPORT SERVICES			
97 | District-wide Support	957,557	960,748	970,435
98 | School Food Services	236,909	226,338	218,787
99 | Pupil Transportation	1,263,819	1,235,995	1,241,428
90 | TOTAL SUPPORT SERVICES	**2,458,284**	**2,423,081**	**2,430,650**
TOTAL PROGRAM EXPENDITURES	**6,066,751**	**5,780,088**	**5,849,798**

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	2,111,346	0		1,277,619	175,254	494,773	61,150	101,550	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	75,675	0		57,195	0	18,380	100	0	0	0
TOTAL REGULAR INSTRUCTION	**2,187,021**	**0**		**1,334,814**	**175,254**	**513,153**	**61,250**	**101,550**	**1,000**	**0**
11 | Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 | Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 | Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 | Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 | Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
21 | Sp Ed, Sup, St	195,167	0		95,374	27,629	51,314	600	20,000	250	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 | Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	50,000	0		0	0	0	0	50,000	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
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	**245,167**	**0**		**95,374**	**27,629**	**51,314**	**600**	**70,000**	**250**	**0**
31 | Voc, Basic, St	128,092	0		93,529	0	28,813	1,000	1,250	3,500	0
34 | MidSchCar/Tec	93,943	0		67,320	0	23,323	2,500	500	300	0
38 | Voc, Fed	36,000	0		0	0	0	36,000	0	0	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**258,035**	**0**		**160,849**	**0**	**52,136**	**39,500**	**1,750**	**3,800**	**0**
45 | Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 | Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
51 | ESEA Disadvantaged, Federal	150,064	0		109,635	0	38,429	1,500	500	0	0
52 | Other Title Grants under ESEA-Federal	48,505	0	0	24,563	0	7,442	11,500	5,000	0	0
53 | ESEA Migrant, Federal	109,413	0		48,300	29,481	30,732	750	0	150	0
54 | Read First, Fed	0	0		0	0	0	0	0	0	0
55 | LAP	208,552	0		99,222	41,824	66,506	1,000	0	0	0
56 | St In, Ctr/Hm, D	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
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	62,575	0		22,412	0	3,663	35,000	1,500	0	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	0	0		0	0	0	0	0	0	0
62 | MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 | LEP, Fed	0	0		0	0	0	0	0	0	0
65 | Tran Biling, St	61,806	0		25,300	16,517	19,239	450	300	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	**640,915**	**0**	**0**	**329,432**	**87,822**	**166,011**	**50,200**	**7,300**	**150**	**0**
71 | Traffic Safety	0	0		0	0	0	0	0	0	0
73 | Summer School	0	0		0	0	0	0	0	0	0
74 | Highly Capable	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

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
88 | Early Learning Programs	78,210	0		42,615	12,955	22,640	0	0	0	0
89 | Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	**78,210**	**0**	**0**	**42,615**	**12,955**	**22,640**	**0**	**0**	**0**	**0**
97 | Distwide Suppt	970,435	0	0	0	278,277	122,658	69,000	498,000	2,500	0
98 | Schl Food Serv	218,787	0	0	0	62,862	45,525	106,500	3,400	500	0
99 | Pupil Transp	1,241,428	0	0	0	492,788	327,190	277,750	142,200	1,500	0
TOTAL SUPPORT SERVICES	**2,430,650**	**0**	**0**	**0**	**833,927**	**495,373**	**453,250**	**643,600**	**4,500**	**0**
OBJECT TOTALS	**5,849,798**	**0**	**0**	**1,963,084**	**1,137,587**	**1,300,627**	**614,600**	**824,200**	**9,700**	**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	303,760	0		164,265	52,283	76,612	4,400	5,200	1,000	0
24 | Guid/Coun	139,153	0		100,830	0	37,973	200	150	0	0
25 | Pupil M/S	15,677	0		0	8,922	6,555	200	0	0	0
26 | Health	78,777	0		0	31,122	17,055	600	30,000	0	0
27 | Teaching	1,393,717	0		977,818	46,177	343,472	10,050	16,200	0	0
28 | Extracur	103,550	0		11,019	36,750	4,781	1,000	50,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	13,000	0			0	0	13,000	0	0	0
33 | Curriculum	30,000	0		0	0	0	30,000	0	0	0
34 | Prof Lrng St	32,012	0		23,687		8,325	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**2,111,346**	**0**		**1,277,619**	**175,254**	**494,773**	**61,150**	**101,550**	**1,000**	**0**
FTE Program Staff				**14.126**	**1.846**					

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	75,675	0		57,195	0	18,380	100	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	**75,675**	**0**		**57,195**	**0**	**18,380**	**100**	**0**	**0**	**0**
FTE Program Staff				**0.564**						

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
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
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
41 | Supervisn	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
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	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

Lind School District No.158

OBJECTS OF EXPENDITURE

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
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		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	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 12 - Federal Special Purpose - ESSER II

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
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
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
41 | Supervisn	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
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	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

Lind School District No.158

OBJECTS OF EXPENDITURE

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
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		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	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 13 - Federal Special Purpose - ESSER III

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
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
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
41 | Supervisn	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
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	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

Lind School District No.158

OBJECTS OF EXPENDITURE

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
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		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	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 14 - Federal Special Purpose ESSER III Learning Loss

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
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
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
41 | Supervisn	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
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	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

Lind School District No.158

OBJECTS OF EXPENDITURE

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
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		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	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 18 - Federal Special Purpose - Reserved G

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	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
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
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
41 | Supervisn	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
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	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

Lind School District No.158

OBJECTS OF EXPENDITURE

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
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		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	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 19 - Federal Special Purpose - 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
11 | Bd of Dir	0	0			0	0	0	0	0	0
12 | Supt Off	0	0		0	0	0	0	0	0	0
13 | Busns Off	0	0		0	0	0	0	0	0	0
14 | HR	0	0		0	0	0	0	0	0	0
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
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
41 | Supervisn	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
51 | Supervisn	0	0		0	0	0	0	0	0	0
52 | Operation	0	0			0	0	0	0	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	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

Lind School District No.158

OBJECTS OF EXPENDITURE

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
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		0
72 | Info Sys	0	0		0	0	0	0	0	0	0
73 | Printing	0	0		0	0	0	0	0	0	0
74 | Warehouse	0	0		0	0	0	0	0	0	0
75 | Mtr Pool	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 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	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	20,000	0		0	0	0	0	20,000	0	0
27 | Teaching	174,967	0		95,374	27,629	51,314	400	0	250	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	200	0		0	0	0	200	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	**195,167**	**0**		**95,374**	**27,629**	**51,314**	**600**	**20,000**	**250**	**0**
FTE Program Staff				**0.984**	**0.586**					

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 23 - SP,Ed, Sup, IDEA, Fed

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 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	50,000	0		0	0	0	0	50,000	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	**50,000**	**0**		**0**	**0**	**0**	**0**	**50,000**	**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	121,413	0		87,788	0	27,875	1,000	1,250	3,500	0
28 | Extracur	6,679	0		5,741	0	938	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	**128,092**	**0**		**93,529**	**0**	**28,813**	**1,000**	**1,250**	**3,500**	**0**
FTE Program Staff				**0.800**						

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	93,943	0		67,320	0	23,323	2,500	500	300	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	**93,943**	**0**		**67,320**	**0**	**23,323**	**2,500**	**500**	**300**	**0**
FTE Program Staff				**0.754**						

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	30,000	0		0	0	0	30,000	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	**36,000**	**0**		**0**	**0**	**0**	**36,000**	**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	150,064	0		109,635	0	38,429	1,500	500	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	**150,064**	**0**		**109,635**	**0**	**38,429**	**1,500**	**500**	**0**	**0**
FTE Program Staff				**1.280**						

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	23,279	0		17,063	0	6,216	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	13,500	0		0	0	0	9,500	4,000	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	9,726	0		7,500	0	1,226	0	1,000	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	2,000	0		0	0	0	2,000	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
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	**48,505**	**0**	**0**	**24,563**	**0**	**7,442**	**11,500**	**5,000**	**0**	**0**
FTE Program Staff				**1.214**						

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	67,119	0		48,300	4,108	14,711	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	4,480	0		0	4,108	372	0	0	0	0
25 | Pupil M/S	3,256	0		0	3,256	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	34,558	0		0	18,009	15,649	750	0	150	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	**109,413**	**0**		**48,300**	**29,481**	**30,732**	**750**	**0**	**150**	**0**
FTE Program Staff				**0.420**	**0.638**					

Lind School District No.158

OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, 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
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		
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

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	42,656	0		30,537	0	12,119	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	165,896	0		68,685	41,824	54,387	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	**208,552**	**0**		**99,222**	**41,824**	**66,506**	**1,000**	**0**	**0**	**0**
FTE Program Staff				**1.180**	**0.920**					

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	62,575	0		22,412	0	3,663	35,000	1,500	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	**62,575**	**0**		**22,412**	**0**	**3,663**	**35,000**	**1,500**	**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 62 - Math and Science, Professional Development, 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 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	32,811	0		25,300	0	7,511	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	28,995	0		0	16,517	11,728	450	300	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	**61,806**	**0**		**25,300**	**16,517**	**19,239**	**450**	**300**	**0**	**0**
FTE Program Staff				**0.220**	**0.343**					

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	78,210	0		42,615	12,955	22,640	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	**78,210**	**0**		**42,615**	**12,955**	**22,640**	**0**	**0**	**0**	**0**
FTE Program Staff				**0.420**	**0.260**					

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	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	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		
75 | Mtr Pool	0	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	79,564	0		0	39,276	15,988	1,000	22,300	1,000	0
13 | Busns Off	123,600	0		0	86,276	31,124	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	91,243	0			48,755	24,988	15,500	2,000	0	0
63 | Oper Bldg	167,528	0			103,970	50,558	13,000	0	0	0
64 | Maintnce	32,500	0	0		0	0	2,500	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	**970,435**	**0**	**0**	**0**	**278,277**	**122,658**	**69,000**	**498,000**	**2,500**	**0**
FTE Program Staff					**4.650**					

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	119,787	0			62,862	45,525	7,500	3,400	500	0
49 | Transfers	0		0							
Total	**218,787**	**0**	**0**	**0**	**62,862**	**45,525**	**106,500**	**3,400**	**500**	**0**
FTE Program Staff					**1.317**					

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	96,400	0		0	69,392	22,558	250	2,700	1,500	0
52 | Operation	892,739	0			362,865	277,874	217,500	34,500	0	0
53 | Maintnce	197,289	0			60,531	26,758	60,000	50,000	0	0
56 | Insurance	55,000							55,000		
58 | Remote Learning Operations	0	0			0	0	0	0		
59 | Transfers	0		0							
Total	**1,241,428**	**0**	**0**	**0**	**492,788**	**327,190**	**277,750**	**142,200**	**1,500**	**0**
FTE Program Staff					**8.352**					

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	0.360	115,000	115,000	115,000.00	41,400	41,400	0
01-23-230	SECONDARY PRINCIPAL	1.000	122,865	122,865	122,865.00	122,865	122,865	0
ACTIVITY CODE 23 TOTAL		**1.360**				**164,265**	**164,265**	**0**
01-24-420	COUNSELOR	1.319	79,808	71,481	76,444.28	100,830	97,056	3,774
ACTIVITY CODE 24 TOTAL		**1.319**				**100,830**	**97,056**	**3,774**
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	40,000	40,000	0
01-27-004	VACATION PAYOFF	0.000	0	0	0.00	15,000	15,000	0
01-27-310	ELEMENTARY HOMEROOM TEACHER	4.362	99,475	58,225	81,477.76	355,406	326,771	28,635
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,000	5,000	0
01-27-320	SECONDARY TEACHER	6.808	101,464	58,225	82,551.70	562,012	533,371	28,641
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	400	400	0
ACTIVITY CODE 27 TOTAL		**11.170**				**977,818**	**920,542**	**57,276**
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,019	773	10,246
ACTIVITY CODE 28 TOTAL		**0.000**				**11,019**	**773**	**10,246**
01-34-310	ELEMENTARY HOMEROOM TEACHER	0.122	101,464	67,991	88,598.36	10,809	10,809	0
01-34-320	SECONDARY TEACHER	0.155	101,464	58,225	83,083.87	12,878	12,878	0
ACTIVITY CODE 34 TOTAL		**0.277**				**23,687**	**23,687**	**0**
PROGRAM TOTAL		**14.126**				**1,277,619**	**1,206,323**	**71,296**

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	0.564	101,464	101,464	101,409.57	57,195	57,195	0
ACTIVITY CODE 27 TOTAL		**0.564**				**57,195**	**57,195**	**0**
PROGRAM TOTAL		**0.564**				**57,195**	**57,195**	**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 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
21-27-310	ELEMENTARY HOMEROOM TEACHER	0.492	96,954	96,954	96,914.63	47,682	47,682	0
21-27-320	SECONDARY TEACHER	0.492	96,954	96,954	96,934.96	47,692	47,692	0
ACTIVITY CODE 27 TOTAL		**0.984**				**95,374**	**95,374**	**0**
PROGRAM TOTAL		**0.984**				**95,374**	**95,374**	**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	0.800	101,464	101,464	101,463.75	81,171	81,171	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,617	6,617	0
ACTIVITY CODE 27 TOTAL		**0.800**				**87,788**	**87,788**	**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		**0.800**				**93,529**	**93,529**	**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	0.754	101,464	67,991	76,119.36	57,394	57,394	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,926	9,926	0
ACTIVITY CODE 27 TOTAL		**0.754**				**67,320**	**67,320**	**0**
PROGRAM TOTAL		**0.754**				**67,320**	**67,320**	**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 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	1.280	99,475	67,991	85,652.34	109,635	109,635	0
ACTIVITY CODE 27 TOTAL		**1.280**				**109,635**	**109,635**	**0**
PROGRAM TOTAL		**1.280**				**109,635**	**109,635**	**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	79,808	79,808	79,733.64	17,063	17,063	0
ACTIVITY CODE 24 TOTAL		**0.214**				**17,063**	**17,063**	**0**
52-27-310	ELEMENTARY HOMEROOM TEACHER	1.000	0	0	0.00	0	0	0
ACTIVITY CODE 27 TOTAL		**1.000**				**0**	**0**	**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	3,000	3,000	0
ACTIVITY CODE 31 TOTAL		**0.000**				**7,500**	**7,500**	**0**
PROGRAM TOTAL		**1.214**				**24,563**	**24,563**	**0**

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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	0.420	115,000	115,000	115,000.00	48,300	48,300	0
ACTIVITY CODE 21 TOTAL		**0.420**				**48,300**	**48,300**	**0**
PROGRAM TOTAL		**0.420**				**48,300**	**48,300**	**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
55-24-420	COUNSELOR	0.427	71,481	71,481	71,515.22	30,537	30,537	0
ACTIVITY CODE 24 TOTAL		**0.427**				**30,537**	**30,537**	**0**
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.753	91,276	91,276	91,215.14	68,685	68,685	0
ACTIVITY CODE 27 TOTAL		**0.753**				**68,685**	**68,685**	**0**
PROGRAM TOTAL		**1.180**				**99,222**	**99,222**	**0**

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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	0.220	115,000	115,000	115,000.00	25,300	25,300	0
ACTIVITY CODE 21 TOTAL		**0.220**				**25,300**	**25,300**	**0**
PROGRAM TOTAL		**0.220**				**25,300**	**25,300**	**0**

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3/ Use three decimal places.

Lind School District No.158

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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	0.420	101,464	101,464	101,464.29	42,615	42,615	0
ACTIVITY CODE 27 TOTAL		**0.420**				**42,615**	**42,615**	**0**
PROGRAM TOTAL		**0.420**				**42,615**	**42,615**	**0**

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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 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

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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	0.995	2,069.85	25.90	24.00	25.26	52,283	52,283	0
ACTIVITY CODE 23 TOTAL		**0.995**					**52,283**	**52,283**	**0**
01-25-910	AIDES	0.193	402.20	24.00	21.57	22.18	8,922	0	8,922
ACTIVITY CODE 25 TOTAL		**0.193**					**8,922**	**0**	**8,922**
01-26-940	OFFICE/CLERICAL	0.592	1,232.00	25.90	24.70	25.26	31,122	31,122	0
ACTIVITY CODE 26 TOTAL		**0.592**					**31,122**	**31,122**	**0**
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	40,000	40,000	0
01-27-910	AIDES	0.066	137.36	24.00	24.00	24.00	3,297	0	3,297
01-27-950	OPERATORS	0.000	0.00	0.00	0.00	0.00	2,880	2,880	0
ACTIVITY CODE 27 TOTAL		**0.066**					**46,177**	**42,880**	**3,297**
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	36,750	36,750	0
ACTIVITY CODE 28 TOTAL		**0.000**					**36,750**	**36,750**	**0**
PROGRAM TOTAL		**1.846**					**175,254**	**163,035**	**12,219**

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	0.586	1,219.81	22.65	22.65	22.65	27,629	27,629	0
ACTIVITY CODE 27 TOTAL		**0.586**					**27,629**	**27,629**	**0**
PROGRAM TOTAL		**0.586**					**27,629**	**27,629**	**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 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	**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

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, 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	**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 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	**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	**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	22.45	22.45	22.45	4,108	4,108	0
ACTIVITY CODE 21 TOTAL		**0.088**					**4,108**	**4,108**	**0**
53-24-940	OFFICE/CLERICAL	0.088	183.00	22.45	22.45	22.45	4,108	4,108	0
ACTIVITY CODE 24 TOTAL		**0.088**					**4,108**	**4,108**	**0**
53-25-910	AIDES	0.071	146.73	22.19	22.19	22.19	3,256	3,256	0
ACTIVITY CODE 25 TOTAL		**0.071**					**3,256**	**3,256**	**0**
53-27-910	AIDES	0.391	813.78	22.13	22.13	22.13	18,009	18,009	0
ACTIVITY CODE 27 TOTAL		**0.391**					**18,009**	**18,009**	**0**
PROGRAM TOTAL		**0.638**					**29,481**	**29,481**	**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	0.920	1,914.12	22.19	21.57	21.85	41,824	41,824	0
ACTIVITY CODE 27 TOTAL		**0.920**					**41,824**	**41,824**	**0**
PROGRAM TOTAL		**0.920**					**41,824**	**41,824**	**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	0.343	713.17	24.00	22.13	23.16	16,517	16,517	0
ACTIVITY CODE 27 TOTAL		**0.343**					**16,517**	**16,517**	**0**
PROGRAM TOTAL		**0.343**					**16,517**	**16,517**	**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 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	**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	0.260	539.81	24.00	24.00	24.00	12,955	12,955	0
ACTIVITY CODE 27 TOTAL		**0.260**					**12,955**	**12,955**	**0**
PROGRAM TOTAL		**0.260**					**12,955**	**12,955**	**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	0.568	1,181.00	45.02	29.92	33.26	39,276	39,276	0
ACTIVITY CODE 12 TOTAL		**0.568**					**39,276**	**39,276**	**0**
97-13-940	OFFICE/CLERICAL	1.070	2,225.00	45.02	29.92	38.78	86,276	86,276	0
ACTIVITY CODE 13 TOTAL		**1.070**					**86,276**	**86,276**	**0**
97-62-970	SERVICE WORKERS	1.004	2,088.00	23.35	23.35	23.35	48,755	48,755	0
ACTIVITY CODE 62 TOTAL		**1.004**					**48,755**	**48,755**	**0**
97-63-930	LABORERS	0.000	0.00	0.00	0.00	0.00	5,500	5,500	0
97-63-970	SERVICE WORKERS	2.008	4,176.00	24.92	22.24	23.58	98,470	98,470	0
ACTIVITY CODE 63 TOTAL		**2.008**					**103,970**	**103,970**	**0**
PROGRAM TOTAL		**4.650**					**278,277**	**278,277**	**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	0.085	176.20	22.19	22.19	22.19	3,910	3,910	0
98-44-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	176	176	0
98-44-970	SERVICE WORKERS	1.232	2,562.00	24.54	20.81	22.94	58,776	58,776	0
ACTIVITY CODE 44 TOTAL		**1.317**					**62,862**	**62,862**	**0**
PROGRAM TOTAL		**1.317**					**62,862**	**62,862**	**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	0.251	522.00	45.02	45.02	45.02	23,500	23,500	0
99-51-990	DIRECTOR/SUPERVISOR	0.502	1,044.00	43.96	43.96	43.96	45,892	45,892	0
ACTIVITY CODE 51 TOTAL		**0.753**					**69,392**	**69,392**	**0**
99-52-950	OPERATORS	6.595	13,716.75	43.96	0.00	26.45	362,865	362,865	0
ACTIVITY CODE 52 TOTAL		**6.595**					**362,865**	**362,865**	**0**
99-53-970	SERVICE WORKERS	1.004	2,088.00	28.99	28.99	28.99	60,531	60,531	0
ACTIVITY CODE 53 TOTAL		**1.004**					**60,531**	**60,531**	**0**
PROGRAM TOTAL		**8.352**					**492,788**	**492,788**	**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

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	24,861	XXXXX	25,000	XXXXX	0	XXXXX
(1) Credit Transfers	-24,861	XXXXX	-25,000	XXXXX	0	XXXXX
(2) Certificated Salaries	1,919,367	31.64	2,022,682	34.99	1,963,084	33.56
(3) Classified Salaries	1,253,957	20.67	1,124,087	19.45	1,137,587	19.45
(4) Employee Benefits and Payroll Taxes	1,353,488	22.31	1,334,687	23.09	1,300,627	22.23
(5) Supplies and Materials	664,371	10.95	535,700	9.27	614,600	10.51
(7) Purchased Services	820,429	13.52	739,032	12.79	824,200	14.09
(8) Travel	39,779	0.66	6,900	0.12	9,700	0.17
(9) Capital Outlay	15,359	0.25	17,000	0.29	0	0.00
TOTAL EXPENDITURES	**6,066,751**	**100.00**	**5,780,088**	**100.00**	**5,849,798**	**100.00**

Lind School District No.158

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	2,634,629	43.43	2,431,825	42.07	2,404,313	41.10
28 | Extracur	96,944	1.60	82,712	1.43	110,229	1.88
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**2,731,573**	**45.03**	**2,514,537**	**43.50**	**2,514,542**	**42.99**
TEACHING SUPPORT						
22 | Lrn Resrc	2,437	0.04	1,694	0.03	1,700	0.03
24 | Guid/Coun	194,996	3.21	210,145	3.64	209,568	3.58
25 | Pupil M/S	13,498	0.22	14,000	0.24	18,933	0.32
26 | Health	113,602	1.87	129,419	2.24	148,777	2.54
31 | InstProDev	93,669	1.54	59,533	1.03	9,726	0.17
32 | Inst Tech	18,379	0.30	13,000	0.22	13,000	0.22
33 | Curriculum	8,102	0.13	21,000	0.36	62,200	1.06
34 | Prof Lrng St	31,410	0.52	32,584	0.56	32,012	0.55
35 | Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	**444,685**	**7.33**	**481,375**	**8.33**	**495,916**	**8.48**
OTHER SUPPORT ACTIVITIES						
42 | Food	100,732	1.66	97,500	1.69	99,000	1.69
44 | Operation	136,177	2.24	128,838	2.23	119,787	2.05
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	953,270	15.71	927,481	16.05	892,739	15.26
53 | Maintnce	202,889	3.34	175,741	3.04	197,289	3.37
56 | Insurance	43,497	0.72	65,000	1.12	55,000	0.94
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-24,861	-0.41	-25,000	-0.43	0	0.00
62 | Grnd Mnt	86,592	1.43	85,793	1.48	91,243	1.56
63 | Oper Bldg	167,418	2.76	161,592	2.80	167,528	2.86
64 | Maintnce	28,885	0.48	30,000	0.52	32,500	0.56
65 | Utilities	171,390	2.83	157,500	2.72	162,000	2.77
66 | E-Rate	8,102	0.13	0	0.00	0	0.00
67 | Bldg Secu	0	0.00	0	0.00	0	0.00
68 | Insurance	106,518	1.76	155,000	2.68	150,000	2.56

Lind School District No.158

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 | Info Sys	62,823	1.04	48,500	0.84	51,500	0.88
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	107,685	1.78	95,500	1.65	75,000	1.28
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	**2,143,014**	**35.32**	**2,103,445**	**36.39**	**2,093,586**	**35.79**
UNIT ADMINISTRATION						
23 | Princ Off	355,382	5.86	280,466	4.85	303,760	5.19
TOTAL UNIT ADMINISTRATION	**355,382**	**5.86**	**280,466**	**4.85**	**303,760**	**5.19**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	48,390	0.80	26,700	0.46	42,500	0.73
12 | Supt Off	62,918	1.04	80,143	1.39	79,564	1.36
13 | Busns Off	124,357	2.05	125,520	2.17	123,600	2.11
14 | HR	0	0.00	0	0.00	0	0.00
15 | Pblc Rltn	0	0.00	0	0.00	0	0.00
21 | Supv Inst	35,998	0.59	75,129	1.30	99,930	1.71
41 | Supervisn	0	0.00	0	0.00	0	0.00
51 | Supervisn	89,023	1.47	92,773	1.61	96,400	1.65
61 | Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	**360,687**	**5.95**	**400,265**	**6.92**	**441,994**	**7.56**
TOTAL EXPENDITURES	**6,066,751**	**100.00**	**5,780,088**	**100.00**	**5,849,798**	**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 2025	641,000	0	641,000	31.30	200,633
Spring 2026	665,000	0	665,000	68.51	455,592
1100 TOTAL LOCAL TAXES:					**656,224**

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 2025	0	0.000	0	0.00	XXXXX
Spring 2026	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, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**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 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**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	17.725	80.71	2.566	13.57
28 | Extracuricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	**17.725**	**80.71**	**2.566**	**13.57**
TEACHING SUPPORT				
22 | Learning Resources	0.000	0.00	0.000	0.00
24 | Guidance and Counseling	1.960	8.92	0.088	0.47
25 | Pupil Management and Safety	0.000	0.00	0.264	1.40
26 | Health/Related Services	0.000	0.00	0.592	3.13
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	0.277	1.26	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**0.000**	**0.00**
TOTAL TEACHING SUPPORT	**2.237**	**10.19**	**0.944**	**4.99**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	1.317	6.96
52 | Operations	XXXXX	XXXXX	6.595	34.87
53 | Maintenance	XXXXX	XXXXX	1.004	5.31
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	0.000	0.00	1.004	5.31
63 | Operation of Buildings	0.000	0.00	2.008	10.62
64 | Maintenance	0.000	0.00	0.000	0.00
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	0.000	0.00	0.000	0.00
72 | Information Systems	0.000	0.00	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**	**11.928**	**63.07**

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	1.360	6.19	0.995	5.26
TOTAL UNIT ADMINISTRATION	**1.360**	**6.19**	**0.995**	**5.26**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	0.000	0.00	0.568	3.00
13 | Business Office	0.000	0.00	1.070	5.66
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	0.640	2.91	0.088	0.47
41 | Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 | Supervision - Transportation	0.000	0.00	0.753	3.98
61 | Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	**0.640**	**2.91**	**2.479**	**13.11**
TOTAL FTE STAFF	**21.962**	**100.00**	**18.912**	**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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 | General Student Body	4,124	4,200	4,250
200 | Athletics	929	1,000	0
300 | Classes	0	0	0
400 | Clubs	3,487	4,000	4,000
600 | Private Moneys	320	300	300
A. TOTAL REVENUES	**8,860**	**9,500**	**8,550**
EXPENDITURES			
100 | General Student Body	347	9,500	7,450
200 | Athletics	0	0	0
300 | Classes	0	0	0
400 | Clubs	1,077	2,000	2,500
600 | Private Moneys	0	0	500
B. TOTAL EXPENDITURES	**1,424**	**11,500**	**10,450**
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	**7,436**	**-2,000**	**-1,900**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	19,815	10,000	17,400
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	**19,815**	**10,000**	**17,400**
E. 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	27,380	8,000	15,500
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

Lind School District No.158

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	**27,380**	**8,000**	**15,500**

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

Lind School District No.158

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	411,796	405,572	416,207
2000 | Local Nontax Support	14,680	5,000	7,000
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	**426,477**	**410,572**	**423,207**
EXPENDITURES			
Matured Bond Expenditures	360,000	375,000	405,000
Interest on Bonds	40,500	29,475	6,075
Interfund Loan Interest	0	0	0
Bond Transfer Fees	350	300	350
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**400,850**	**404,775**	**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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**25,627**	**5,797**	**11,782**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	381,546	377,000	130,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**381,546**	**377,000**	**130,000**
G. 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	407,173	377,000	141,783
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Lind School District No.158

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	5,797	0
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G)**	**407,173**	**382,797**	**141,782**

Lind School District No.158

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Taxes	411,796	405,572	416,207
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**	**411,796**	**405,572**	**416,207**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	14,680	5,000	7,000
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**	**14,680**	**5,000**	**7,000**
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	XXXXX	XXXXX	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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 | Transfers (local resources)	0	0	0
9000 | TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**426,477**	**410,572**	**423,207**

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 2025	417,000	0	417,000	31.30	130,521
Spring 2026	417,000	0	417,000	68.51	285,687
1100 TOTAL LOCAL TAXES:					**416,207**

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 2025	0	0.000	0	0.00	XXXXX
Spring 2026	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 1,2025
05-21-2014	4,045,167	795,000
TOTAL VOTED BONDS	4,045,167	795,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2025
TOTAL ALL BONDS	4,045,167	795,000 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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	50,781	49,460	49,905
2000 | Local Nontax Support	6,136	1,500	3,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	0	642,100	1,000,000
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	**56,917**	**693,060**	**1,052,905**
EXPENDITURES			
10 | Sites	0	5,000	20,000
20 | Buildings	0	380,000	630,000
30 | Equipment	3,446	272,100	10,000
40 | Energy	7,410	5,000	500,000
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	0	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**25,459**	**662,100**	**1,160,000**
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**31,458**	**30,960**	**-107,095**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	34,080	0	0

Lind School District No.158

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	59,759	135,000	110,000
G.L.890	Unassigned Fund Balance	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**93,838**	**135,000**	**110,000**
G.	**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	91,216	165,960	2,905
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**125,296**	**165,960**	**2,905**

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 extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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

Lind School District No.158

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	50,781	49,460	49,905
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**	**50,781**	**49,460**	**49,905**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	6,136	1,500	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**	**6,136**	**1,500**	**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	0	642,100	1,000,000
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**	**0**	**642,100**	**1,000,000**
FEDERAL, GENERAL PURPOSE				

Lind School District No.158

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	0	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6240	Impact Aid-Construction	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6340	Impact Aid-Construction	0	0	0

Lind School District No.158

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	**56,917**	**693,060**	**1,052,905**

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 2025	50,000	0	50,000	31.30	15,650
Spring 2026	50,000	0	50,000	68.51	34,255
1100 TOTAL LOCAL TAXES:					**49,905**

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 2025	0	0.000	0	0.00	XXXXX
Spring 2026	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 2025-2026

	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	100,000	0	100,000	0	0	0	0	0	0
LES & LRMS TEchnology	10,000	0	0	0	10,000	0	0	0	0
LRMS Improvements	50,000	20,000	30,000	0	0	0	0	0	0
Building security	500,000	0	500,000	0	0	0	0	0	0
Solar Project	500,000	0	0	0	0	500,000	0	0	0
TOTAL EXPENDITURES	**1,160,000**	**20,000**	**630,000**	**0**	**10,000**	**500,000**	**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, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**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 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	410	0	0
2300	Investment Earnings	9,367	5,000	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	406,072	264,134	440,592
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	XXXXX	XXXXX	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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**415,849**	**269,134**	**450,592**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**415,849**	**269,134**	**450,592**
EXPENDITURES			
33 Transportation Equipment Purchases	437,326	300,000	600,000
34 Transportation Equimpment 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	**437,326**	**300,000**	**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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	**-21,478**	**-30,866**	**-149,408**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	331,312	324,095	180,000
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
H. TOTAL BEGINNING FUND BALANCE	**331,312**	**324,095**	**180,000**
I. 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	309,835	293,229	30,592

Lind School District No.158

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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 ENDING FUND BALANCE (G+H, +OR-I) 4/**	**309,835**	**293,229**	**30,592**

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 extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

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 2025	0	0	0	31.30	0
Spring 2026	0	0	0	68.51	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 2025	0	0.000	0	0.00	XXXXX
Spring 2026	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, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
			0	0	0	0
A.	**TOTAL**		**0**	**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 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	**TOTAL**		**0**	**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.

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	2,562,746.89
3121	Z288	Special Education, Gen Apportionment	34,155.26
4121	N7	Special Education	198,814.36
4155	071a	Learning Assistance Program	145,461.84
4165	Z477	Transitional Bilingual	43,189.66
4174	Z095	Highly Capable	4,752.93
4199	I4	Transportation - Operations	1,293,243.20
4499	J1	Transportation Reimbursement	440,592.00
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	29,443.47
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	97,475.27
n/a	V13	Estimated Next Year LEA	0
n/a	TKM49S	Transition to Kindergarten State Funding	24,527.56

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	14.11	0.73	14.84
District Generated			
Total	14.11	0.73	14.84
CIS Salary Allocation			
School Generated	1,131,033.88	58,519.72	1,189,553.60
District Generated			
Total	1,131,033.88	58,519.72	1,189,553.60
Total Certificated Adminstrative Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Certificated Administrative Staff (CAS) Units			
School Generated	0.72	0.06	0.78
District Generated	0.14		0.14
Total	0.86	0.06	0.91
CAS Salary Allocation			
School Generated	85,794.67	6,544.67	92,339.34
District Generated	16,302.18		16,302.18
Total	102,096.85	6,544.67	108,641.52
Total Classified Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Classified Staff (CLS) Units			
School Generated	3.95	0.23	4.17
District Generated	0.78		0.78
Total	4.73	0.23	4.95
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	226,865.12	13,054.09	239,919.21
District Generated	44,912.97		44,912.97
Total	271,778.09	13,054.09	284,832.18

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	15.00
Z271	Enroll K	2.00
A6A1	Enroll 1	9.00
A6A2	Enroll 2	12.00
A6A3	Enroll 3	11.00
A39	Enroll K-3	34.00
A7a	Enroll 4	13.00
A8a5	Enroll 5	14.00
A8a6	Enroll 6	10.00
A40	Enroll 5-6	24.00
A11a7	Enroll 7	15.00
A11a8	Enroll 8	13.00
A12	Enroll 7-8	28.00
A13a9	Enroll 9	19.00
A13a10	Enroll 10	12.00
A13a11	Enroll 11	10.00
A13a12	Enroll 12	10.00
A41	Enroll 9-12	51.00
Z298	Enroll K-8	99.00
Z472	Enroll Total Entered	150.00
A42	Enroll Total	150.00
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 Droput and ALE	151.00
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	10.00
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	2.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	3.00
E55	Enroll 9-12 CTE exp	10.00
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	167.00
C1	Enroll Total PY for LAP	172.40
Z076	LAP PY HiPov Students	172.40
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

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	440,592.00

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

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] 14.109 * 78,209.00 * 1.000	$	1,103,450.78
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((14.109 * 80,164.00) * (1.000 + 0.000)) - 1,103,450.78	$	27,583.10
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 1,103,450.78 + 27,583.10	$	1,131,033.88
	C. School Generated – Certificated Administrative Staff (CAS)		
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.721 * 116,092.00 * 1.000	$	83,702.33
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 0.721 * 118,994.00 * 1.000 - 83,702.33	$	2,092.34
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 83,702.33 + 2,092.34	$	85,794.67

	D. School Generated – Classified Staff (CLS)		
Z350	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 3.945 * 56,105.00 * 1.000	$	221,334.23
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 3.945 * 57,507.00 * 1.000 - 221,334.23	$	5,530.89
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 221,334.23 + 5,530.89	$	226,865.12
	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 6.735 * 4.000 * 151.86	$	4,091.11
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 6.405 * 0.9170 * 4.000 * 151.86	$	3,567.73

II. Computation for Guaranteed District-Generated Entitlement

Item Code			Amount
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.248 * 56,105.00 * 1.000	$	13,914.04
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 0.248 * 57,507.00 * 1.000 - 13,914.04	$	347.70
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 13,914.04 + 347.70	$	14,261.74

	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.045 * 56,105.00 * 1.000	$	2,524.73
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.045 * 57,507.00 * 1.000 - 2,524.73	$	63.09
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 2,524.73 + 63.09	$	2,587.82
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.086 * 56,105.00 * 1.000	$	4,825.03
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.086 * 57,507.00 * 1.000 - 4,825.03	$	120.57
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 4,825.03 + 120.57	$	4,945.60
	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.402 * 56,105.00 * 1.000	$	22,554.21
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 0.402 * 57,507.00 * 1.000 - 22,554.21	$	563.60
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 22,554.21 + 563.60	$	23,117.81

	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.137 * 116,092.00 * 1.000	$	15,904.60
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 0.137 * 118,994.00 * 1.000 - 15,904.60	$	397.58
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 15,904.60 + 397.58	$	16,302.18

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] 14.109 * 78,209.00 * 1.000	$	1,103,450.78
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((14.109 * 80,164.00) * (1.000 + 0.000)) - 1,103,450.78	$	27,583.10
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 15,904.60 + 83,702.33	$	99,606.93
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 397.58 + 2,092.34	$	2,489.92
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] 221,334.23 + 13,914.04 + 2,524.73 + 4,825.03 + 22,554.21	$	265,152.24
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] 5,530.89 + 347.70 + 63.09 + 120.57 + 563.60	$	6,625.85
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] 1,103,450.78 + 27,583.10 + 99,606.93 + 2,489.92 + 265,152.24 + 6,625.85	$	1,504,908.82

	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] (14.109 + 0.858) * 14,136.00	$	211,573.51
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] ((14.109 + 0.858) * (15,684.00 * 1.02)) - 211,573.51	$	27,863.77
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 4.726 * 14,136.00	$	66,806.74
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (4.726 * 15,684.00 * 1.430) - 66,806.74	$	39,188.56
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,103,450.78 + 99,606.93) * 0.16020	$	192,729.85
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (27,583.10 + 2,489.92) * 0.15390	$	4,628.24
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 265,152.24 * 0.18070	$	47,913.01
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 6,625.85 * 0.14720	$	975.33
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] 211,573.51 + 27,863.77 + 66,806.74 + 39,188.56 + 192,729.85 + 4,628.24 + 47,913.01 + 975.33	$	591,679.01

	C. Professional Learning Days - General Apportionment		
Z345pd	1. Professional Learning Days Salaries ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((14.109 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	18,850.56
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 18,850.56 * 0.15390	$	2,901.10
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 18,850.56 + 2,901.10	$	21,751.66
	D. Running Start (Community and Technical College FTEs)		
Z385	1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 1.00 * 10,291.15	$	10,291.15
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 0.00 * 11,156.93	$	0.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 10,291.15 + 0.00	$	10,291.15
	E. Dropout Reengagement		
Z389	1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 0.00 * 10,291.15	$	0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,156.93	$	0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 0.00 + 0.00	$	0.00
	F. Alternative Learning Experience Program Funding		
Z343	1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (0.00 + 0.00 + 0.00) * 10,291.15	$	0.00

	G. Materials, Supplies, and Operating Costs (MSOC)		
M8T	1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 137.00 * 1,614.28		221,156.36
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 51.00 * 214.84	$	10,956.84
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (6.405 + 0.293) * 14,141.10	$	94,717.09
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 221,156.36 + 10,956.84 + 94,717.09	$	326,830.29
	H. Career & Technical Education and Skills Centers		
Z123	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] 13,547.72 + 1,546.92 + 3,047.87 + 7,064.37 + 5,430.33 + 95.37 + 260.55	$	30,993.13
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 CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 44,972.00 + 4,997.75 + 10,006.22 + 23,346.52 + 18,101.10 + 317.08 + 864.88	$	102,605.55
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] 30,993.13 + 102,605.55 + 0.00	$	133,598.68

IV. Guaranteed Entitlement

Item Code			Amount
	A.Totals		
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 4,091.11 + 3,567.73 + 1,504,908.82 + 591,679.01 + 10,291.15 + 0.00 + 0.00 + 326,830.29 + 0.00 + 30,993.13 + 102,605.55 + 21,751.66	$	2,596,718.45
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 2,596,718.45 / 151.00	$	17,196.81
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,994.95 + 2,339.51 + 31.11 + 1,687.30 + 86.12	$	10,138.99
	4. Computation of State Funded Support 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 Local In-Lieu-of Taxes] + [5400 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 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 136,621.05 * 0.25000	$	34,155.26
A28	d. Federal Forest Account 5500 Deduction	$	0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 167.00 * 1.10	$	183.70
M70	g. Total Amount to be Paid Sept. 2025 - Aug 2026 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 2,596,718.45 - 0.00 - 0.00 - 34,155.26 - 0.00 + 183.70	$	2,562,746.89

1191 SC — Skill Center

Item Code		Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total	
Z096	1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	$ 0.00
Z097	2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint] ((0.000 * 80,164.00) * (1.000 + 0.000)) - 0.00	$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	$ 0.00
	B. Skill Center – Certificated Administrative Staff (CAS)	
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.000	$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 118,994.00 * 1.000 - 0.00	$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	$ 0.00
	C. Skill Center - Classified Staff (CLS)	
111A	1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.000	$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 57,507.00 * 1.000 - 0.00	$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	$ 0.00

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 14,136.00	$	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 * 15,684.00 * 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 * 14,136.00	$	0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 15,684.00 * 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

	E. Professional Learning Days - Skill Center		
Z097pd	1. Professional Learning Days Salaries ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 80,164.00) * (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
	F. Materials, Supplies, and Operating Costs (MSOC)		
M40T	1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 0.00 * 1,810.11	$	0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	$	0.00
	G. Total		
Z109	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

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code			Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)		
Z110	1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.169 * 78,209.00 * 1.000	$	13,217.32
Z111	2. CTE 7-8 CIS Salary Inc (([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((0.169 * 80,164.00) * (1.000 + 0.000)) - 13,217.32	$	330.40
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 13,217.32 + 330.40	$	13,547.72
	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)		
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.013 * 116,092.00 * 1.000	$	1,509.20
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.013 * 118,994.00 * 1.000 - 1,509.20	$	37.72
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 1,509.20 + 37.72	$	1,546.92
	C. CTE 7-8 - Classified Staff (CLS)		
021A	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.053 * 56,105.00 * 1.000	$	2,973.57
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.053 * 57,507.00 * 1.000 - 2,973.57	$	74.30
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 2,973.57 + 74.30	$	3,047.87

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.182 * 14,136.00	$	2,572.75
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] (0.182 * 15,684.00 * 1.02) - 2,572.75	$	338.83
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (13,217.32 + 1,509.20) * 0.16020	$	2,359.19
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (330.40 + 37.72) * 0.15390	$	56.65
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.053 * 14,136.00	$	749.21
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.053 * 15,684.00 * 1.430) - 749.21	$	439.48
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 2,973.57 * 0.18070	$	537.32
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 74.30 * 0.14720	$	10.94
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] 2,572.75 + 338.83 + 2,359.19 + 56.65 + 749.21 + 439.48 + 537.32 + 10.94	$	7,064.37

	E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.169 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	225.80
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 225.80 * 0.15390	$	34.75
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 225.80 + 34.75	$	260.55
	F. Other Generated Entitlements		
Z164T	1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 3.00 * 1,810.11	$	5,430.33
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.157 * 4.000 * 151.86	$	95.37
	G. Grades 7-8 Exploratory Career & Technical Education – Total		
Z123	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] 13,547.72 + 1,546.92 + 3,047.87 + 7,064.37 + 5,430.33 + 95.37 + 260.55	$	30,993.13

1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

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] 0.561 * 78,209.00 * 1.000	$	43,875.25
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] ((0.561 * 80,164.00) * (1.000 + 0.000)) - 43,875.25	$	1,096.75
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 43,875.25 + 1,096.75	$	44,972.00
	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] 0.042 * 116,092.00 * 1.000	$	4,875.86
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.042 * 118,994.00 * 1.000 - 4,875.86	$	121.89
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 4,875.86 + 121.89	$	4,997.75
	C. CTE 9-12 - Classified Staff (CLS)		
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.174 * 56,105.00 * 1.000	$	9,762.27
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 0.174 * 57,507.00 * 1.000 - 9,762.27	$	243.95
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 9,762.27 + 243.95	$	10,006.22

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 0.603 * 14,136.00	$	8,524.01
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] (0.603 * 15,684.00 * 1.02) - 8,524.01	$	1,122.59
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (43,875.25 + 4,875.86) * 0.16020	$	7,809.93
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (1,096.75 + 121.89) * 0.15390	$	187.55
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 0.174 * 14,136.00	$	2,459.66
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (0.174 * 15,684.00 * 1.430) - 2,459.66	$	1,442.83
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 9,762.27 * 0.18070	$	1,764.04
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 243.95 * 0.14720	$	35.91
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] 8,524.01 + 1,122.59 + 7,809.93 + 187.55 + 2,459.66 + 1,442.83 + 1,764.04 + 35.91	$	23,346.52

	E. Professional Learning Days - CTE 9-12		
Z125pd	1. Professional Learning Days Salaries ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.561 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	749.53
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] 749.53 * 0.15390	$	115.35
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 749.53 + 115.35	$	864.88
	F. Other Generated Entitlements		
146A	1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep] 18,101.10 + 0.00	$	18,101.10
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (0.522 + 0.000) * (4.000 * 151.86)	$	317.08
Z137	G. 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 CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 44,972.00 + 4,997.75 + 10,006.22 + 23,346.52 + 18,101.10 + 317.08 + 864.88	$	102,605.55

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	15.00
Z272	E. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Droput and ALE] + [Adj Resident BEA] 2.00 + 151.00 + 0.00	153.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (1.00 + 15.00) / 153.00	0.1046
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 0.1046 > 1.00000 THEN 0.1046 - 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] 5,994.95 + 2,339.51 + 31.11 + 1,687.30 + 86.12	$ 10,138.99
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 * 10,138.99 * 1.20)	$ 12,166.79
	I. Age K-21 Allocation	
Z278	1. Fed Funds Integration Rate	$ 20.75
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) - 20.75) * 1.00 ELSE ((10,138.99 * 1.1600) - 20.75) * 1.00	$ 11,740.48

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) - 20.75) * 15.00 ELSE ((10,138.99 * 1.1600) - 20.75) * 15.00	$	176,107.18
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 0.1046 > 1.00000 THEN ((((0 + 176,107.18) * -1) / 0.1046) * 0.0000) ELSE 0	$	0.00

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%] + [State Safety Net] + [Home/Hosp Ed Alloc] 12,166.79 + 11,740.48 + 176,107.18 + 0.00 + 0.00 + 0.00	$	200,014.45
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 200,014.45 * 0.0060	$	1,200.09
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] 200,014.45 - 1,200.09	$	198,814.36

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 15.00 + 1.00	16.00
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 * 16.00 ELSE 10,138.99 * 16.00	$ 162,223.84
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1874

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 162,223.84 / (1 + 0.1874)	$	136,621.05
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] 136,621.05 * 0.25000	$	34,155.26
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 198,814.36 + 34,155.26	$	232,969.62

III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 2.00 * 0.074582	0.149
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (2.00 + 9.00 + 12.00 + 11.00) * 0.074582	2.536
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 13.00 * 0.04941	0.642
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 24.00 * 0.04941	1.186
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 28.00 * 0.04954	1.387
Z223	CIS 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 CIS BEA Ratio 9-12] (51.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 1.00 + 0.00) * 0.05088	2.646
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (0.149 + 2.536 + 0.642 + 1.186 + 1.387 + 2.646) / (151.00 + 2.00)	0.055856
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 2.00 * 0.004385	0.009
Z555	CAS BEA FTE K-3	0.149

	([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (2.00 + 9.00 + 12.00 + 11.00) * 0.004385	
Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 13.00 * 0.00404	0.053
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 24.00 * 0.00404	0.097

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 28.00 * 0.00404	0.113
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] (51.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 1.00 + 0.00) * 0.00406	0.211
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 Droput and ALE] + [Enroll TTK]) (0.009 +0.149 + 0.053 + 0.097 + 0.113 + 0.211) / (151.00 + 2.00)	0.004131
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] (2.00 + 9.00 + 12.00 + 11.00) * 0.018734	0.637
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 13.00 * 0.01774	0.231
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 24.00 * 0.01774	0.426

Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 28.00 * 0.01750	0.490
Z556Z12	CLS 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 CLS BEA Ratio 9-12] (51.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 1.00 + 0.00) * 0.01745	0.908
594X	CLS Special Ed BEA Rate (K-12) ([CLS BEA FTE TTK] + [CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (0.037 + 0.637 + 0.231 + 0.426 + 0.490 + 0.908) / (151.00 + 2.00)	0.017837

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.055856 * 78,209.00 * 1.000	$ 4,368.44
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.055856 * 80,164.00) * (1.000 + 0.000)) - 4,368.44	$ 109.20
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,368.44 + 109.20	$ 4,477.64
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004131 * 116,092.00 * 1.000	$ 479.58
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004131 * 118,994.00 * 1.000 - 479.58	$ 11.98
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 479.58 + 11.98	$ 491.56
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017837 * 56,105.00 * 1.000	$ 1,000.74
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017837 * 57,507.00 * 1.000 - 1,000.74	$ 25.01
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,000.74 + 25.01	$ 1,025.75
Z234	TOTAL Salary BEA	$ 5,994.95

	[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 4,477.64 + 491.56 + 1,025.75	

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] (0.055856 + 0.004131) * 14,136.00	$ 847.98
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] ((0.055856 + 0.004131) * (15,684.00 * 1.02)) - 847.98	$ 111.67
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017837 * 14,136.00	$ 252.14
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017837 * 15,684.00 * 1.430) - 252.14	$ 147.91
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,368.44 + 479.58) * 0.16020	$ 776.65
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (109.20 + 11.98) * 0.15390	$ 18.65
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,000.74 * 0.18070	$ 180.83
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 25.01 * 0.14720	$ 3.68
Z243	9. TOTAL Benefits BEA	$ 2,339.51

	[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] 847.98 + 111.67 + 252.14 + 147.91 + 776.65 + 18.65 + 180.83 + 3.68	

Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.055856 * 0.9170) * (4.000 * 151.86)	$ 31.11

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student	$ 1,687.30
	Professional Learning Days - Special Ed BEA	
Z226pd	1. Professional Learning Days Salaries ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.055856 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$ 74.63
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 74.63 * 0.15390	$ 11.49
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 74.63 + 11.49	$ 86.12

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] 5,994.95 + 2,339.51 + 31.11 + 1,687.30 + 86.12	$ 10,138.99

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 %] 172.40 * 0.7346	126.65
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 126.65 * 2.39750 * 36.00 / 15.00 / 900.00	0.810
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.810 * 78,209.00 * 1.000	$ 63,349.29
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((0.810 * 80,164.00) * (1.000 + 0.000)) - 63,349.29	$ 1,583.55
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 0.810 * 14,136.00	$ 11,450.16
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (0.810 * 15,684.00 * 1.02) - 11,450.16	$ 1,507.96
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 63,349.29 * 0.16020	$ 10,148.56
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,583.55 * 0.15390	$ 243.71

M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 126.65 * 0	$	0.00
	J. Professional Learning Days - LAP		
Z070pd	1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.810 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	1,082.21
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,082.21 * 0.15390	$	166.55
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 1,082.21 + 166.55	$	1,248.76
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] 63,349.29 + 1,583.55 + 11,450.16 + 1,507.96 + 10,148.56 + 243.71 + 0.00 + 1,248.76	$	89,531.99

LAP High Poverty Calculations

Item Code			Amount
Z076	A. Eligible Students - High Poverty		172.40
Z068A	B. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((172.40 * 1.10000 * 36.00) / 15.00) / 900.00		0.506
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.506 * 78,209.00 * 1.000	$	39,573.75
Z070hp	D. CIS Salary Increase (([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((0.506 * 80,164.00) * (1.000 + 0.000)) - 39,573.75	$	989.23

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.506 * 14,136.00	$	7,152.82
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.506 * 15,684.00 * 1.02) - 7,152.82	$	942.01
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 39,573.75 * 0.16020	$	6,339.71
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 989.23 * 0.15390	$	152.24
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 172.40 * 0	$	0.00
	J. Professional Learning Days - LAP High Poverty		
Z070hppd	1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.506 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	676.05
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 676.05 * 0.15390	$	104.04
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 676.05 + 104.04	$	780.09
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] 39,573.75 + 989.23 + 7,152.82 + 942.01 + 6,339.71 + 152.24 + 0.00 + 780.09	$	55,929.85
LAP Program Totals			
071a	Calculated Allotment - Regular & High Poverty	$	145,461.84
	[LAP HiPov TOTAL] + [LAP Regular TOTAL] 55,929.85 + 89,531.99		

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] 10.00 + 5.00 + 9.00	24.00
A62	B. TBIP Enroll K-6 Subtotal	10.00
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] 10.00 * 4.778 * 36.00 / 15.00 / 900.00	0.127
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	2.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 2.00 * 3.000 * 36.00 / 15.00 / 900.00	0.016
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] 0.127 + 0.090 + 0.163 + 0.016	0.396

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.396 * 78,209.00 * 1.000	$	30,970.76
Z079	L. TBIP CIS Salary Inc (([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((0.396 * 80,164.00) * (1.000 + 0.000)) - 30,970.76	$	774.18
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 0.396 * 14,136.00	$	5,597.86
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (0.396 * 15,684.00 * 1.02) - 5,597.86	$	737.22
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 30,970.76 * 0.16020	$	4,961.52
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 774.18 * 0.15390	$	119.15
M48T	Q. TBIP MSOC [Enroll TBiP K-12] * [MSOC -TBIP per Student] 24.00 * 0	$	0.00
	R. Professional Learning Days -TBIP		
Z079pd	1. Professional Learning Days Salaries ((([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.396 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	529.08
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 529.08 * 0.15390	$	81.43
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 529.08 + 81.43	$	610.51

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] 30,970.76 + 774.18 + 5,597.86 + 737.22 + 4,961.52 + 119.15 + 0.00 + 610.51	$	43,771.20
Z476	T. TBIP WithHold Amount ([TBIP TOTAL] - [TBIP CIS Salary Inc] - [TBIP CIS Insurance Inc] - [TBIP CIS Benefits Inc])* [TBIP WithHold Factor] (43,771.20 - 774.18 - 737.22 - 119.15)* 0.0138	$	581.54
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 43,771.20 - 581.54	$	43,189.66

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	7.55
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 7.55 * 2.1590 * 36.00 / 15.00 / 900.00	0.043
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.043 * 78,209.00 * 1.000	$ 3,362.99
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.043 * 80,164.00) * (1.000 + 0.000)) - 3,362.99	$ 84.06
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.043 * 14,136.00	$ 607.85
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.043 * 15,684.00 * 1.02) - 607.85	$ 80.05
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 3,362.99 * 0.16020	$ 538.75
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 84.06 * 0.15390	$ 12.94
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 7.55 * 0	$ 0.00

	J. Professional Learning Days - HiCap		
Z089pd	1. Professional Learning Days Salaries ((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.043 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	57.45
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 57.45 * 0.15390	$	8.84
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 57.45 + 8.84	$	66.29
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] 3,362.99 + 84.06 + 607.85 + 80.05 + 538.75 + 12.94 + 0.00 + 66.29	$	4,752.93

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?	172.40	181.89
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	440,592.00	299,312.97
Warning	W-5	Why is headcount in fire protection district so different from count used for prior July payment?	167.00	0.00

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ENROLLMENT AND STAFF COUNTS

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	2.00	5.00	5.00	5.00
2. Grade 1	9.00	3.00	5.00	5.00
3. Grade 2	12.00	9.00	5.00	6.00
4. Grade 3	11.00	12.00	10.00	6.00
5. Grade 4	13.00	11.00	12.00	10.00
6. Grade 5	14.00	13.00	11.00	12.00
7. Grade 6	10.00	14.00	13.00	12.00
8. Grade 7	15.00	10.00	14.00	13.00
9. Grade 8	13.00	15.00	11.00	14.00
10. Grade 9	19.00	13.00	15.00	12.00
11. Grade 10	12.00	19.00	13.00	15.00
12. Grade 11 (excluding Running Start)	10.00	12.00	19.00	13.00
13. Grade 12 (excluding Running Start)	10.00	10.00	12.00	19.00
14. SUBTOTAL	150.00	146.00	145.00	142.00
15. Running Start	1.00	1.00	1.00	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	151.00	147.00	146.00	143.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	21.962	20.000	20.000	20.000
2. General Fund FTE Classified Employees /4	18.912	18.912	18.912	18.912

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	656,224	743,676	743,676	811,932
2000 | Local Nontax Support	21,900	22,000	22,000	25,000
3000 | State, General Purpose	2,596,902	2,674,809	2,755,053	2,823,929
4000 | State, Special Purpose	1,776,962	1,830,270	1,885,178	1,932,308
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	411,588	400,000	400,000	400,000
7000 | Revenues from Other School Districts	105,000	150,000	150,000	150,000
8000 | Revenues from Other Entities	45,000	45,000	50,000	55,000
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,613,576	5,865,755	6,005,907	6,198,169
EXPENDITURES				
00 | Regular Instruction	2,187,021	2,141,696	2,195,238	2,250,119
10 | Federal Special Purpose Funding	0	0	0	0
20 | Special Education Instruction	245,167	247,618	253,809	260,154
30 | Vocational Education Instruction	258,035	208,035	213,235	218,566
40 | Skill Center Instruction	0	0	0	0
50 and 60 | Compensatory Education Instruction	640,915	647,324	663,507	670,142
70 | Other Instructional Programs	9,800	10,000	10,000	10,000
80 | Community Services	78,210	80,165	78,561	79,347
90 | Support Services	2,430,650	2,503,569	2,566,158	2,604,651
B. TOTAL EXPENDITURES	5,849,798	5,838,407	5,980,508	6,092,979
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-236,221	27,348	25,399	105,190
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
G.L.821 Restricted for Carryover of Restricted Revenues	12,938	12,938	12,938	12,938

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
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	500,000	263,778	291,126	316,525
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	512,938	276,716	304,064	329,463
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	12,938	12,938	12,938	12,938
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

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SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
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	263,778	291,126	316,525	421,715
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	276,716	304,064	329,463	434,653

** Beginning Fund Balance does not match prior year Ending Fund Balance

EXPENDITURES EXCEED REVENUES IN 2025-2026

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

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES				
100 | General Student Body	4,250	4,250	4,400	4,400
200 | Athletics	0	0	0	0
300 | Classes	0	0	0	0
400 | Clubs	4,000	4,000	4,000	4,000
600 | Private Moneys	300	300	500	500
A. TOTAL REVENUES	8,550	8,550	8,900	8,900
EXPENDITURES				
100 | General Student Body	7,450	7,500	8,000	8,000
200 | Athletics	0	0	0	0
300 | Classes	0	0	0	0
400 | Clubs	2,500	2,500	2,650	2,800
600 | Private Moneys	500	300	300	300
B. TOTAL EXPENDITURES	10,450	10,300	10,950	11,100
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-1,900	-1,750	-2,050	-2,200
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	17,400	15,500	13,750	11,700
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
D. TOTAL BEGINNING FUND BALANCE	17,400	15,500	13,750	11,700
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	15,500	13,750	11,700	9,500
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
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 ENDING FUND BALANCE (C+D) 1/	15,500	13,750	11,700	9,500

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	416,207	266,568	0	0
2000 | Local Nontax Support	7,000	3,000	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	423,207	269,568	0	0
EXPENDITURES				
Matured Bond Expenditures	405,000	411,000	0	0
Interest on Bonds	6,075	0	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	350	350	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	411,425	411,350	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	11,782	-141,782	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	130,000	141,782	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
F. TOTAL BEGINNING FUND BALANCE	130,000	141,782	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.830 Restricted for Debt Service	141,783	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
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	141,782	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 extingishments. 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

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	49,905	145,000	145,000	100,000
2000 | Local Nontax Support	3,000	4,500	5,000	5,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	1,000,000	500,000	500,000	50,000
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	1,052,905	649,500	650,000	155,000
EXPENDITURES				
10 | Sites	20,000	0	20,000	20,000
20 | Buildings	630,000	500,000	500,000	45,000
30 | Equipment	10,000	50,000	50,000	75,000
40 | Energy	500,000	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	1,160,000	550,000	570,000	140,000
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-107,095	99,500	80,000	15,000
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
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
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	110,000	2,905	102,405	182,405
G.L.890	Unassigned Fund Balance	0	0	0	0
F.	TOTAL BEGINNING FUND BALANCE	110,000	2,905	102,405	182,405
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	500,000	102,405	182,405	197,405
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	0	0	0	0
G.L.890	Unassigned Fund Balance	-497,095	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,905	102,405	182,405	197,405

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 extingishments. 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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 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	440,592	150,000	330,000	250,000
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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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 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	450,592	160,000	340,000	260,000
EXPENDITURES				
33 Transportation Equipment Purchases	600,000	0	453,000	255,000
34 Transportation Equimpment 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	453,000	255,000
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-149,408	160,000	-113,000	5,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	180,000	30,592	190,592	77,592
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
H. TOTAL BEGINNING FUND BALANCE	180,000	30,592	190,592	77,592
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.819	Restricted for Fund Purposes	30,592	190,592	148,184	82,592
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 ENDING FUND BALANCE (G+H, +OR-I) 4/	30,592	190,592	77,592	82,592

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 extingishments. 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.