

CERTIFICATION

As Secretary to the Board of Directors of Lopez School District School District No. 144 of San Juan County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060; (a) established the total appropriation expenditure amount for each fund for the fiscal year; and (b) the budget for each fund represents the budget as adopted by the Board of Directors; and (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

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, 2019 through August 31, 2020. ESD Superintendent or Designee Date OSPI Representative Date

Lock and Print Date: 09/17/2019

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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	5,407,808	102,600	850,300	1,999,500	25,419
Total Appropriation (Expenditures)	5,704,182	117,366	871,450	2,000,000	142,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-296,374	-14,766	-21,150	-500	-116,581
Beginning Total Fund Balance	710,000	45,000	450,000	50,000	117,632
Ending Total Fund Balance	413,626	30,234	428,850	49,500	1,051
SECTION B: EXCESS LEVIES FOR 2020 COLLECTION					
Excess levies approved by voters for 2020 collection	970,875	0	0	0	0
Rollback mandated by school district Board of Directors 1/	384,915	0	0	0	0
Net excess levy amount for 2020 collection after rollback	585,960	XXXX	874,000	150,000	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	243.17		215.30		227.00	
FTE Certificated Employees	23.714		23.500		23.900	
FTE Classified Employees	17.310		18.352		19.297	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	4,776,775		5,291,125		5,407,808	
Total Expenditures	4,546,353		5,306,954		5,704,182	
Total Beginning Fund Balance	471,527		600,000		710,000	
Total Ending Fund Balance	701,950		584,171		413,626	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	2,524,970	55.54	2,722,871	51.31	3,016,592	52.88
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	407,706	8.97	512,216	9.65	690,471	12.10
Vocational Instruction	28,000	0.62	33,301	0.63	13,675	0.24
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	213,203	4.69	268,028	5.05	199,116	3.49
Other Instructional Programs	64,041	1.41	381,056	7.18	384,689	6.74
Community Services	0	0.00	0	0.00	0	0.00
Support Services	1,308,434	28.78	1,389,482	26.18	1,399,639	24.54
Total - Program Groups	4,546,353	100.00	5,306,954	100.00	5,704,182	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	2,497,251	54.93	3,113,499	58.67	3,434,115	60.20
Teaching Support	354,149	7.79	413,405	7.79	455,387	7.98
Other Supportive Activities	898,789	19.77	1,000,804	18.86	1,005,306	17.62
Building Administration	334,957	7.37	334,238	6.30	347,702	6.10
Central Administration	461,207	10.14	445,008	8.39	461,672	8.09
Total - Activity Groups	4,546,353	100.00	5,306,954	100.00	5,704,182	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	1,646,814	36.22	1,838,281	34.64	2,014,201	35.31
Classified Salaries	841,084	18.50	968,107	18.24	1,088,882	19.09

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	1,039,508	22.86	1,196,852	22.55	1,411,635	24.75
Supplies, Instructional Resources and Noncapitalized Items	209,376	4.61	214,558	4.04	195,447	3.43
Purchased Services	752,110	16.54	990,186	18.66	948,445	16.63
Travel	37,969	0.84	53,470	1.01	45,572	0.80
Capital Outlay	19,492	0.43	45,500	0.86	0	0.00
Total - Objects	4,546,353	100.00	5,306,954	100.00	5,704,182	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2017-2018	Budget 2/ 2018-2019	Budget 3/ 2019-2020
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	17.60	13.00	12.00
2. Grade 1	19.02	16.00	15.00
3. Grade 2	20.82	17.00	16.50
4. Grade 3	23.34	20.00	18.00
5. Grade 4	17.52	25.00	22.00
6. Grade 5	28.16	18.00	22.00
7. Grade 6	12.69	25.00	17.00
8. Grade 7	15.67	13.00	25.50
9. Grade 8	14.76	15.00	13.00
10. Grade 9	4.35	14.00	17.00
11. Grade 10	12.58	5.00	15.00
12. Grade 11 (excluding Running Start)	11.39	12.00	5.00
13. Grade 12 (excluding Running Start)	16.13	12.00	14.00
14. SUBTOTAL	214.03	205.00	212.00
15. Running Start	0.33	0.30	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	28.81	10.00	15.00
18. TOTAL K-12	243.17	215.30	227.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	23.714	23.500	23.900
2. General Fund FTE Classified Employees /4	17.310	18.352	19.297

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

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

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

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

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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	945,648	733,515	577,428
2000 Local Nontax Support	272,064	588,745	594,160
3000 State, General Purpose	2,691,580	3,131,434	3,315,800
4000 State, Special Purpose	557,197	549,921	646,877
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	281,443	245,352	235,655
7000 Revenues from Other School Districts	0	7,408	3,138
8000 Revenues from Other Entities	28,268	34,750	34,750
9000 Other Financing Sources	575	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,776,775	5,291,125	5,407,808
EXPENDITURES			
00 Regular Instruction	2,524,970	2,722,871	3,016,592
10 Federal Stimulus	0	0	0
20 Special Education Instruction	407,706	512,216	690,471
30 Vocational Education Instruction	28,000	33,301	13,675
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	213,203	268,028	199,116
70 Other Instructional Programs	64,041	381,056	384,689
80 Community Services	0	0	0
90 Support Services	1,308,434	1,389,482	1,399,639
B. TOTAL EXPENDITURES	4,546,353	5,306,954	5,704,182
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)	230,423	-15,829	-296,374
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	1,247	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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	4,098	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.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	87,911	181,000	256,523
G.L.891 Unassigned to Minimum Fund Balance Policy		419,000	453,477
F. TOTAL BEGINNING FUND BALANCE	471,527	600,000	710,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	13,253	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	813	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.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	278,713	165,171	-99,750
G.L.891 Unassigned to Minimum Fund Balance Policy	409,172	419,000	513,376
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	701,950	584,171	413,626

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

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SUMMARY OF GENERAL FUND BUDGET

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

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	945,442	733,248	577,428
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	206	135	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	132	0
1000 TOTAL LOCAL TAXES	945,648	733,515	577,428
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	409	1,000	1,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	910	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	126	5,544	5,910
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	49,337	45,500	45,500
2300 Investment Earnings	11,890	5,000	10,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	75,058	79,895	78,191
2600 Fines and Damages	0	100	100
2700 Rentals and Leases	3,615	3,000	3,000
2800 Insurance Recoveries	72,544	0	5,000
2900 Local Support Nontax, Unassigned	58,176	428,706	443,959
2910 E-Rate	0	20,000	1,500
2000 TOTAL LOCAL SUPPORT NONTAX	272,064	588,745	594,160
STATE, GENERAL PURPOSE			
3100 Apportionment	2,664,462	3,094,336	3,288,407

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
3121 Special Education--General Apportionment	27,117	37,098	27,393
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	2,691,580	3,131,434	3,315,800
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	256,181	263,915	327,802
4122 Special Ed-Infants and Toddlers-State	2,749	0	10,420
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	77,048	59,488	62,276
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	13,039	14,544	14,779
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	33,606	43,617	39,150
4174 Highly Capable	5,585	6,251	6,850
4188 Childcare	0	0	0
4198 School Food Services	1,590	2,106	1,600
4199 Transportation--Operations	167,400	160,000	184,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	557,197	549,921	646,877
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	60,480	57,506	56,964
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	2,273	2,273
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	98,185	86,955	78,241
6152 School Improve, Fed Other Title Grants under ESEA, Fed	21,274	20,441	20,000
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	50,729	51,000	51,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	20,841	22,677	22,677
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	29,935	3,000	3,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	0	1,500	1,500
6000 TOTAL FEDERAL, SPECIAL PURPOSE	281,443	245,352	235,655
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	3,108	3,138
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	4,300	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	7,408	3,138
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	28,268	34,750	34,750
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	28,268	34,750	34,750
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	205	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	370	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	575	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,776,775	5,291,125	5,407,808

Lopez School District No.144

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REGULAR INSTRUCTION			
01 Basic Education	2,408,243	2,638,734	2,924,514
02 Alternative Learning Experience	116,727	84,137	92,078
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	2,524,970	2,722,871	3,016,592
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	341,071	445,938	628,178
22 Special Education, Infants and Toddlers, State	9,593	0	9,473
24 Special Education, Supplemental, Federal	57,042	66,278	52,820
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	407,706	512,216	690,471
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	12,102	10,038	10,043
34 Middle School Career and Technical Education, State	15,897	21,131	1,500
38 Vocational, Federal	0	2,132	2,132
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	28,000	33,301	13,675
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	92,080	111,513	70,902
52 Other Title Grants under ESEA-Federal	20,227	24,522	16,873
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	62,130	79,528	60,969
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Lopez School District No.144

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	12,987	14,815	13,743
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	104	2,330	2,500
65 Transitional Bilingual, State	25,674	35,320	34,129
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	213,203	268,028	199,116
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	3,503	6,611	7,441
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	60,538	374,445	377,248
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	64,041	381,056	384,689
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	0	0	0
SUPPORT SERVICES			
97 District-wide Support	1,014,486	1,056,485	1,050,819
98 School Food Services	159,800	172,972	172,955
99 Pupil Transportation	134,148	160,025	175,865
90 TOTAL SUPPORT SERVICES	1,308,434	1,389,482	1,399,639
TOTAL PROGRAM EXPENDITURES	4,546,353	5,306,954	5,704,182

Lopez School District No.144

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	2,924,514	34,900		1,580,412	339,260	787,753	81,545	66,672	33,972	0
02 ALE	92,078	0		61,096	0	26,472	4,510	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	3,016,592	34,900		1,641,508	339,260	814,225	86,055	66,672	33,972	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	628,178	0		208,888	164,659	193,921	7,460	52,250	1,000	0
22 Sp Ed, I&T, St	9,473	0		0	0	0	0	9,473	0	0
24 Sp Ed, Sup, Fed	52,820	0		11,517	20,955	20,348	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	690,471	0		220,405	185,614	214,269	7,460	61,723	1,000	0
31 Voc, Basic, St	10,043	0		7,200	0	2,343	500	0	0	0
34 MidSchCar/Tec	1,500	0		0	0	0	1,500	0	0	0
38 Voc, Fed	2,132	0		0	0	0	2,132	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Lopez School District No.144

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	13,675	0		7,200	0	2,343	4,132	0	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	70,902	0		5,700	32,978	23,124	1,000	8,100	0	0
52 Other Title Grants under ESEA -Federal	16,873	0	0	0	10,747	6,126	0	0	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	60,969	0		11,158	24,987	22,024	2,800	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	13,743	0		12,000	0	1,743	0	0	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	2,500	0		0	0	0	2,500	0	0	0
65 Tran Biling, St	34,129	0		20,939	0	10,140	2,500	400	150	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Lopez School District No.144

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	199,116	0	0	49,797	68,712	63,157	8,800	8,500	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	7,441	0		0	5,000	1,041	500	500	400	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	377,248	0		18,000	0	4,448	500	354,300	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	384,689	0		18,000	5,000	5,489	1,000	354,800	400	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	1,050,819	0	-12,000	77,291	307,534	198,244	32,500	438,250	9,000	0
98 Schl Food Serv	172,955	0	0	0	80,608	48,997	41,500	1,600	250	0
99 Pupil Transp	175,865	0	-22,900	0	102,154	64,911	14,000	16,900	800	0

Lopez School District No.144

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	1,399,639	0	-34,900	77,291	490,296	312,152	88,000	456,750	10,050	0
OBJECT TOTALS	5,704,182	34,900	-34,900	2,014,201	1,088,882	1,411,635	195,447	948,445	45,572	0

Lopez School No. 144

PROGRAM 01 - Basic Education

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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	29,607	0		0	13,242	8,565	7,050	750	0	0
23 Princ Off	347,702	0		151,640	79,276	107,486	4,500	2,800	2,000	0
24 Guid/Coun	116,044	0		81,733	0	29,611	1,700	1,000	2,000	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	50,402	0		0	31,838	17,064	1,500	0	0	0
27 Teaching	2,219,993	4,300		1,344,539	167,551	617,863	34,970	44,160	6,610	0
28 Extracur	116,917	30,600		2,500	47,353	7,164	9,200	13,600	6,500	0
29 Pmt to SD	0							0		
31 InstProDev	20,224	0		0	0	0	0	4,362	15,862	0
32 Inst Tech	7,000	0			0	0	6,000	0	1,000	0
33 Curriculum	16,625	0		0	0	0	16,625	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	2,924,514	34,900		1,580,412	339,260	787,753	81,545	66,672	33,972	0
FTE PROGRAM STAFF				19.549	4.760					

Lopez School No. 144

PROGRAM 02 - Alternative Learning Experience

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
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	92,078	0	0	61,096	0	26,472	4,510	0	0	0
28 Extracur	0	0	0	0	0	0	0	0	0	0
29 Pmt to SD	0	0	0	0	0	0	0	0	0	0
31 InstProDev	0	0	0	0	0	0	0	0	0	0
32 Inst Tech	0	0	0	0	0	0	0	0	0	0
33 Curriculum	0	0	0	0	0	0	0	0	0	0
34 Prof Lrng St	0	0	0	0	0	0	0	0	0	0
Total	92,078	0	0	61,096	0	26,472	4,510	0	0	0
FTE PROGRAM STAFF				0.700	0.000					

Lopez School No. 144

PROGRAM 21 - Special Education, Supplemental, State

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
21 Supv Inst	54,351	0		22,149	15,322	16,580	300	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	117,339	0		50,500	0	19,279	560	47,000	0	0
27 Teaching	453,988	0		136,239	149,337	158,062	6,600	3,250	500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	2,500	0		0	0	0	0	2,000	500	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
Total	628,178	0		208,888	164,659	193,921	7,460	52,250	1,000	0
FTE PROGRAM STAFF				2.320	3.706					

Lopez School No. 144

PROGRAM 22 - Special Education, Infants and Toddlers, State

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
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	9,473	0		0	0	0	0	9,473	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
Total	9,473	0		0	0	0	0	9,473	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lopez School No. 144

PROGRAM 24 - Special Education, Supplemental, Federal

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
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	15,914	0		11,517	0	4,397	0	0	0	0
27 Teaching	36,906	0		0	20,955	15,951	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
Total	52,820	0		11,517	20,955	20,348	0	0	0	0
FTE PROGRAM STAFF				0.130	0.539					

Lopez School No. 144

PROGRAM 31 - Vocational, Basic, State

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
21 Supv Inst	9,543	0		7,200	0	2,343	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	500	0		0	0	0	500	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	10,043	0		7,200	0	2,343	500	0	0	0
FTE PROGRAM STAFF				0.050	0.000					

Lopez School No. 144

PROGRAM 34 - Middle School Career and Technical Education, State

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
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	1,500	0		0	0	0	1,500	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	1,500	0		0	0	0	1,500	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lopez School No. 144
PROGRAM 38 - Vocational, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	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	2,132	0		0	0	0	2,132	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
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	2,132	0		0	0	0	2,132	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lopez School No. 144

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

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
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	70,402	0		5,700	32,978	23,124	500	8,100	0	0
29 Pmt to SD	0							0		
31 InstProDev	500	0		0	0	0	500	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
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	70,902	0		5,700	32,978	23,124	1,000	8,100	0	0
FTE PROGRAM STAFF				0.000	0.711					

Lopez School No. 144

PROGRAM 52 - Other Title Grants under ESEA-Federal

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
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	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	8,261	0		0	5,318	2,943	0	0	0	0
27 Teaching	8,612	0		0	5,429	3,183	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
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	16,873	0	0	0	10,747	6,126	0	0	0	0
FTE PROGRAM STAFF				0.000	0.180					

Lopez School No. 144

PROGRAM 55 - Learning Assistance Program (LAP), State

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
21 Supv Inst	3,445	0		2,298	0	1,147	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	54,724	0		8,860	24,987	20,877	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	2,800	0		0	0	0	2,800	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	60,969	0		11,158	24,987	22,024	2,800	0	0	0
FTE PROGRAM STAFF				0.120	0.587					

Lopez School No. 144

PROGRAM 58 - Special and Pilot Programs, State

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
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	13,743	0	0	12,000	0	1,743	0	0	0	0
29 Pmt to SD	0	0	0	0	0	0	0	0	0	0
31 InstProDev	0	0	0	0	0	0	0	0	0	0
32 Inst Tech	0	0	0	0	0	0	0	0	0	0
33 Curriculum	0	0	0	0	0	0	0	0	0	0
Total	13,743	0	0	12,000	0	1,743	0	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lopez School No. 144

PROGRAM 64 - Limited English Proficiency, Federal

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
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	2,500	0		0	0	0	2,500	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
Total	2,500	0		0	0	0	2,500	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lopez School No. 144

PROGRAM 65 - Transitional Bilingual, State

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
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	33,579	0		20,939	0	10,140	2,500	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	550	0		0	0	0	0	400	150	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
Total	34,129	0		20,939	0	10,140	2,500	400	150	0
FTE PROGRAM STAFF				0.301	0.000					

Lopez School No. 144
PROGRAM 74 - Highly Capable

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
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	6,541	0		0	5,000	1,041	500	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	900	0		0	0	0	0	500	400	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
Total	7,441	0		0	5,000	1,041	500	500	400	0
FTE PROGRAM STAFF				0.000	0.000					

Lopez School No. 144

PROGRAM 79 - Instructional Programs, Other

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
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	34,800	0		0	0	0	500	34,300	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	320,000	0		0	0	0	0	320,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	22,448	0		18,000	0	4,448	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
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
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	377,248	0		18,000	0	4,448	500	354,300	0	0
FTE PROGRAM STAFF				0.000	0.000					

Lopez School No. 144

PROGRAM 97 - District-wide Support

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
11 Bd of Dir	42,200	0			0	0	500	41,200	500	0
12 Supt Off	100,368	0		55,142	9,087	32,639	500	2,000	1,000	0
13 Busns Off	190,019	0		0	41,579	22,640	5,000	116,800	4,000	0
14 HR	57,746	0		0	30,778	18,718	1,000	5,250	2,000	0
15 Pblc Rltn	4,000	0		0	0	0	0	4,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	67,774	0			41,820	22,154	3,000	800	0	0
63 Oper Bldg	145,098	0			90,531	47,067	7,500	0	0	0
64 Maintnce	94,586	0	0		45,320	23,166	11,000	14,100	1,000	0
65 Utilities	186,100	0	0		0	0	0	186,100	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	35,000	0					0	35,000		0
72 Info Sys	123,928	0	0	22,149	48,419	31,860	2,000	19,000	500	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	4,000	0	-12,000	0	0	0	2,000	14,000	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	1,050,819	0	-12,000	77,291	307,534	198,244	32,500	438,250	9,000	0
FTE PROGRAM STAFF				0.730	5.670					

Lopez School No. 144
PROGRAM 98 - School Food Services

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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	38,500	0					38,500	0		
44 Operation	134,455	0			80,608	48,997	3,000	1,600	250	0
49 Transfers	0		0							
Total	172,955	0	0	0	80,608	48,997	41,500	1,600	250	0
FTE PROGRAM STAFF				0.000	1.696					

Lopez School No. 144

PROGRAM 99 - Pupil Transportation

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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	182,865	0			102,154	64,911	11,500	3,500	800	0
53 Maintnce	9,500	0			0	0	2,500	7,000	0	0
56 Insurance	6,400							6,400		
59 Transfers	-22,900		-22,900							
Total	175,865	0	-22,900	0	102,154	64,911	14,000	16,900	800	0
FTE PROGRAM STAFF				0.000	1.448					

Lopez School District No.144

SALARY EXHIBIT -- 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	0.500	114,880	114,880	114,880.00	57,440	57,440	0
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,700	3,700	0
01-23-230	SECONDARY PRINCIPAL	0.950	94,000	94,000	94,000.00	89,300	89,300	0
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,200	1,200	0
ACTIVITY CODE 23 TOTAL		1.450				151,640	151,640	0
01-24-420	COUNSELOR	0.800	92,528	92,528	92,527.50	74,022	74,022	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,711	7,711	0
ACTIVITY CODE 24 TOTAL		0.800				81,733	81,733	0
01-27-001	SICK LEAVE	0.000	0	0	0.00	2,500	2,500	0
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	30,000	30,000	0
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,000	7,000	0
01-27-310	ELEMENTARY HOMEROOM TEACHER	8.375	92,528	58,977	71,608.72	599,723	47,573	12,400
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,500	6,500	0
01-27-320	SECONDARY TEACHER	8.924	92,528	52,400	77,646.57	692,918	671,918	21,000
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,898	5,898	0
ACTIVITY CODE 27 TOTAL		17.299				1,344,539	771,389	33,400
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,500	0	2,500
ACTIVITY CODE 28 TOTAL		0.000				2,500	0	2,500
PROGRAM TOTAL		19.549				1,580,412	1,004,762	35,900

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.

Lopez School District No.144

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

- 2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
- 3/ Use three decimal places.

Lopez School District No.144

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

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
02-27-310	ELEMENTARY HOMEROOM TEACHER	0.350	87,281	87,281	87,280.00	30,548	30,548	0
02-27-320	SECONDARY TEACHER	0.350	87,281	87,281	87,280.00	30,548	30,548	0
ACTIVITY CODE 27 TOTAL		0.700				61,096	61,096	0
PROGRAM TOTAL		0.700				61,096	61,096	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.

Lopez School District No.144

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	88,596	88,596	88,596.00	22,149	22,149	0
ACTIVITY CODE 21 TOTAL		0.250				22,149	22,149	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	0.570	88,596	88,596	88,596.49	50,500	50,500	0
ACTIVITY CODE 26 TOTAL		0.570				50,500	50,500	0
21-27-001	SICK LEAVE	0.000	0	0	0.00	200	200	0
21-27-310	ELEMENTARY HOMEROOM TEACHER	1.100	92,528	88,596	91,455.45	100,601	100,601	0
21-27-330	OTHER TEACHER	0.400	88,596	88,596	88,595.00	35,438	35,438	0
ACTIVITY CODE 27 TOTAL		1.500				136,239	136,239	0
PROGRAM TOTAL		2.320				208,888	208,888	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.

Lopez School District No.144

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, 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
**** 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
24-26-450	COMMUNICATIONS DISORDER SPECIALIST	0.130	88,596	88,596	88,592.31	11,517	0	0
ACTIVITY CODE 26 TOTAL		0.130				11,517	0	0
PROGRAM TOTAL		0.130				11,517	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.

Lopez School District No.144

SALARY EXHIBIT -- 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
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.050	94,000	94,000	94,000.00	4,700	4,700	0
	OTHER SCHOOL ADMINISTRATOR							
31-21-251	SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,500	2,500	0
ACTIVITY CODE 21 TOTAL		0.050				7,200	7,200	0
PROGRAM TOTAL		0.050				7,200	7,200	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.

Lopez School District No.144

SALARY EXHIBIT -- 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
**** 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.

Lopez School District No.144

SALARY EXHIBIT -- 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,000	0	0
	ELEMENTARY HOMEROOM TEACHER							
51-27-311	SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,700	0	0
ACTIVITY CODE 27 TOTAL		0.000				5,700	0	0
PROGRAM TOTAL		0.000				5,700	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.

Lopez School District No.144

SALARY EXHIBIT -- 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
**** 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
55-21-250	OTHER SCHOOL ADMINISTRATOR	0.020	114,880	114,880	114,900.00	2,298	2,298	0
ACTIVITY CODE 21 TOTAL		0.020				2,298	2,298	0
55-27-330	OTHER TEACHER	0.100	88,596	88,596	88,600.00	8,860	8,860	0
ACTIVITY CODE 27 TOTAL		0.100				8,860	8,860	0
PROGRAM TOTAL		0.120				11,158	11,158	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.

Lopez School District No.144

SALARY EXHIBIT -- 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
58-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	12,000	12,000	0
ACTIVITY CODE 27 TOTAL		0.000				12,000	12,000	0
PROGRAM TOTAL		0.000				12,000	12,000	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.

Lopez School District No.144

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
65-27-320	SECONDARY TEACHER	0.301	69,566	69,566	69,564.78	20,939	20,939	0
ACTIVITY CODE 27 TOTAL		0.301				20,939	20,939	0
PROGRAM TOTAL		0.301				20,939	20,939	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.

Lopez School District No.144

SALARY EXHIBIT -- 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
79-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,000	0	0
ACTIVITY CODE 31 TOTAL		0.000				18,000	0	0
PROGRAM TOTAL		0.000				18,000	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.

Lopez School District No.144

SALARY EXHIBIT -- 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
97-12-110	SUPERINTENDENT	0.480	114,880	114,880	114,879.17	55,142	26,422	28,720
ACTIVITY CODE 12 TOTAL		0.480				55,142	26,422	28,720
97-72-130	OTHER DISTRICT ADMINISTRATOR	0.250	88,596	88,596	88,596.00	22,149	0	22,149
ACTIVITY CODE 72 TOTAL		0.250				22,149	0	22,149
PROGRAM TOTAL		0.730				77,291	26,422	50,869

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.

Lopez School District No.144

SALARY EXHIBIT -- 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.

Lopez School District No.144

SALARY EXHIBIT -- 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
01-22-910	AIDES	0.283	588.00	22.52	22.52	22.52	13,242	13,242	0
ACTIVITY CODE 22 TOTAL		0.283					13,242	13,242	0
01-23-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,495	2,495	0
01-23-940	OFFICE/CLERICAL	1.454	3,024.00	24.96	24.48	24.73	74,781	74,781	0
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
ACTIVITY CODE 23 TOTAL		1.454					79,276	79,276	0
01-26-910	AIDES	0.400	833.00	36.18	36.18	36.18	30,138	30,138	0
01-26-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,700	1,700	0
ACTIVITY CODE 26 TOTAL		0.400					31,838	31,838	0
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,465	3,465	0
01-27-004	VACATION PAYOFF	0.000	0.00	0.00	0.00	0.00	35,000	35,000	0
01-27-910	AIDES	2.532	5,264.17	27.06	18.34	22.62	119,086	53,589	65,497
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
ACTIVITY CODE 27 TOTAL		2.532					167,551	102,054	65,497
01-28-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	43,100	0	43,100
01-28-940	OFFICE/CLERICAL	0.091	189.00	22.50	22.50	22.50	4,253	0	4,253
ACTIVITY CODE 28 TOTAL		0.091					47,353	0	47,353
PROGRAM TOTAL		4.760					339,260	226,410	112,850

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.

Lopez School District No.144

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

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.

Lopez School District No.144

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

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.

Lopez School District No.144

SALARY EXHIBIT -- 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
21-21-940	OFFICE/CLERICAL	0.303	630.00	24.32	24.32	24.32	15,322	15,322	0
ACTIVITY CODE 21 TOTAL		0.303					15,322	15,322	0
21-27-910	AIDES	3.403	7,074.64	24.45	18.34	20.41	144,372	144,372	0
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
21-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	500	500	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,465	3,465	0
ACTIVITY CODE 27 TOTAL		3.403					149,337	149,337	0
PROGRAM TOTAL		3.706					164,659	164,659	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.

Lopez School District No.144

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
24-27-910	AIDES	0.539	1,120.22	19.39	18.54	18.71	20,955	0	0
ACTIVITY CODE 27 TOTAL		0.539					20,955	0	0
PROGRAM TOTAL		0.539					20,955	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.

Lopez School District No.144

SALARY EXHIBIT -- 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.

Lopez School District No.144

SALARY EXHIBIT -- 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.

Lopez School District No.144

SALARY EXHIBIT -- 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,050	0	0
51-27-910	AIDES	0.711	1,475.48	24.35	18.34	19.81	29,228	0	0
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,700	0	0
ACTIVITY CODE 27 TOTAL		0.711					32,978	0	0
PROGRAM TOTAL		0.711					32,978	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.

Lopez School District No.144

SALARY EXHIBIT -- 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
52-26-910	AIDES	0.071	147.00	36.18	36.18	36.18	5,318	0	0
ACTIVITY CODE 26 TOTAL		0.071					5,318	0	0
52-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	525	0	0
52-27-910	AIDES	0.109	227.29	22.91	18.84	21.58	4,904	0	0
ACTIVITY CODE 27 TOTAL		0.109					5,429	0	0
PROGRAM TOTAL		0.180					10,747	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.

Lopez School District No.144

SALARY EXHIBIT -- 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	0.587	1,220.21	22.52	18.34	20.48	24,987	24,987	0
ACTIVITY CODE 27 TOTAL		0.587					24,987	24,987	0
PROGRAM TOTAL		0.587					24,987	24,987	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.

Lopez School District No.144

SALARY EXHIBIT -- 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.

Lopez School District No.144

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
**** 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
74-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
ACTIVITY CODE 27 TOTAL		0.000					5,000	5,000	0
PROGRAM TOTAL		0.000					5,000	5,000	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.

Lopez School District No.144

SALARY EXHIBIT -- 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.

Lopez School District No.144

SALARY EXHIBIT -- 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
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,999	1,999	0
97-12-940	OFFICE/CLERICAL	0.151	315.00	22.50	22.50	22.50	7,088	7,088	0
ACTIVITY CODE 12 TOTAL		0.151					9,087	9,087	0
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
97-13-940	OFFICE/CLERICAL	0.742	1,543.50	24.85	22.50	23.70	36,579	36,579	0
ACTIVITY CODE 13 TOTAL		0.742					41,579	41,579	0
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
97-14-940	OFFICE/CLERICAL	0.505	1,050.00	24.55	24.55	24.55	25,778	25,778	0
ACTIVITY CODE 14 TOTAL		0.505					30,778	30,778	0
97-62-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
97-62-920	CRAFTS/TRADES	0.702	1,459.25	27.95	23.89	26.60	38,820	27,086	11,734
ACTIVITY CODE 62 TOTAL		0.702					41,820	30,086	11,734
97-63-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	1,000	0	0
97-63-920	CRAFTS/TRADES	0.938	1,950.00	22.56	22.56	22.56	43,992	21,992	22,000
97-63-970	SERVICE WORKERS	1.063	2,210.00	21.71	19.49	19.88	43,939	43,939	0
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,600	1,600	0
ACTIVITY CODE 63 TOTAL		2.001					90,531	67,531	22,000
97-64-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
97-64-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,500	1,500	0
97-64-920	CRAFTS/TRADES	0.702	1,459.25	27.95	23.89	26.60	38,820	27,086	11,734
97-64-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	4,000	4,000	0
ACTIVITY CODE 64 TOTAL		0.702					45,320	33,586	11,734

Lopez School District No.144

SALARY EXHIBIT -- 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
97-72-980	TECHNICAL	0.867	1,804.00	26.84	26.84	26.84	48,419	0	48,419
ACTIVITY CODE 72 TOTAL		0.867					48,419	0	48,419
PROGRAM TOTAL		5.670					307,534	212,647	93,887

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.

Lopez School District No.144

SALARY EXHIBIT -- 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
98-44-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	1,500	1,500	0
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,000	0	0
98-44-940	OFFICE/CLERICAL	0.025	52.50	24.85	24.85	24.86	1,305	0	0
98-44-970	SERVICE WORKERS	1.671	3,474.00	23.64	17.74	21.73	75,503	0	0
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	300	0	0
ACTIVITY CODE 44 TOTAL		1.696					80,608	1,500	0
PROGRAM TOTAL		1.696					80,608	1,500	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.

Lopez School District No.144

SALARY EXHIBIT -- 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
99-52-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	2,300	2,300	0
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,500	3,500	0
99-52-950	OPERATORS	1.448	3,013.50	28.07	23.15	25.50	76,854	76,854	0
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	16,500	16,500	0
ACTIVITY CODE 52 TOTAL		1.448					102,154	102,154	0
PROGRAM TOTAL		1.448					102,154	102,154	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.

Lopez School District No.144

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
(0) Debit Transfers	22,158	XXXXX	24,900	XXXXX	34,900	XXXXX
(1) Credit Transfers	-22,158	XXXXX	-24,900	XXXXX	-34,900	XXXXX
(2) Certificated Salaries	1,646,814	36.22	1,838,281	34.64	2,014,201	35.31
(3) Classified Salaries	841,084	18.50	968,107	18.24	1,088,882	19.09
(4) Employee Benefits and Payroll Taxes	1,039,508	22.86	1,196,852	22.55	1,411,635	24.75
(5) Supplies and Materials	209,376	4.61	214,558	4.04	195,447	3.43
(7) Purchased Services	752,110	16.54	990,186	18.66	948,445	16.63
(8) Travel	37,969	0.84	53,470	1.01	45,572	0.80
(9) Capital Outlay	19,492	0.43	45,500	0.86	0	0.00
TOTAL EXPENDITURES	4,546,353	100.00	5,306,954	100.00	5,704,182	100.00

Lopez School District No.144

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	2,396,136	52.70	3,009,616	56.71	3,317,198	58.15
28 Extracur	101,115	2.22	103,883	1.96	116,917	2.05
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	2,497,251	54.93	3,113,499	58.67	3,434,115	60.20
TEACHING SUPPORT						
22 Lrn Resrc	21,282	0.47	24,697	0.47	29,607	0.52
24 Guid/Coun	104,654	2.30	107,283	2.02	150,844	2.64
25 Pupil M/S	620	0.01	0	0.00	0	0.00
26 Health	167,918	3.69	214,185	4.04	201,389	3.53
31 InstProDev	33,871	0.75	40,815	0.77	47,122	0.83
32 Inst Tech	6,601	0.15	7,000	0.13	7,000	0.12
33 Curriculum	9,593	0.21	19,425	0.37	19,425	0.34
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	354,149	7.79	413,405	7.79	455,387	7.98
OTHER SUPPORT ACTIVITIES						
42 Food	38,720	0.85	45,000	0.85	38,500	0.67
44 Operation	121,079	2.66	127,972	2.41	134,455	2.36
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	143,262	3.15	156,525	2.95	182,865	3.21
53 Maintnce	6,884	0.15	22,000	0.41	9,500	0.17
56 Insurance	6,160	0.14	6,400	0.12	6,400	0.11
59 Transfers	-22,158	-0.49	-24,900	-0.47	-22,900	-0.40
62 Grnd Mnt	65,485	1.44	60,836	1.15	67,774	1.19
63 Oper Bldg	121,018	2.66	166,721	3.14	145,098	2.54
64 Maintnce	121,919	2.68	84,446	1.59	94,586	1.66
65 Utilities	201,243	4.43	176,700	3.33	186,100	3.26
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	17,028	0.37	18,000	0.34	35,000	0.61
72 Info Sys	60,038	1.32	132,104	2.49	123,928	2.17
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	18,110	0.40	29,000	0.55	4,000	0.07
83 Interest	0	0.00	0	0.00	0	0.00

Lopez School District No.144

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	898,789	19.77	1,000,804	18.86	1,005,306	17.62
UNIT ADMINISTRATION						
23 Princ Off	334,957	7.37	334,238	6.30	347,702	6.10
TOTAL UNIT ADMINISTRATION	334,957	7.37	334,238	6.30	347,702	6.10
CENTRAL ADMINISTRATION						
11 Bd of Dir	62,128	1.37	28,500	0.54	42,200	0.74
12 Supt Off	89,963	1.98	96,309	1.81	100,368	1.76
13 Busns Off	190,577	4.19	183,841	3.46	190,019	3.33
14 HR	61,177	1.35	76,028	1.43	57,746	1.01
15 Pblc Rltn	5,180	0.11	4,000	0.08	4,000	0.07
21 Supv Inst	52,182	1.15	56,330	1.06	67,339	1.18
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	461,207	10.14	445,008	8.39	461,672	8.09
TOTAL EXPENDITURES	4,546,353	100.00	5,306,954	100.00	5,704,182	100.00

Lopez School District No.144

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 2019	607,500	0	607,500	42.00	255,150
Spring 2020	585,960	0	585,960	55.00	322,278
1100 TOTAL LOCAL TAXES:					577,428

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 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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.

Lopez School District No.144

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 1,2019	(4) Principal Payments in FY 2019-2020	(5) Interest Payments in FY 2019-2020	(6) Outstanding Balance at Aug 31, 2020 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2019-2020	Interest Payments in FY 2019-2020	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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.

Lopez School District No. 144

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	19.900	83.26	7.881	40.84
28 Extracurricular	0.000	0.00	0.091	0.47
TOTAL TEACHING ACTIVITIES	19.900	83.26	7.972	41.31
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.283	1.47
24 Guidance and Counseling	0.800	3.35	0.000	0.00
26 Health/Related Services	0.700	2.93	0.471	2.44
31 InstProDev	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	1.500	6.28	0.754	3.91
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	1.696	8.79
52 Operations	XXXXX	XXXXX	1.448	7.50
62 Grounds--Maintenance	XXXXX	XXXXX	0.702	3.64
63 Operation of Buildings	XXXXX	XXXXX	2.001	10.37
64 Maintenance	XXXXX	XXXXX	0.702	3.64
72 Information Systems	0.250	1.05	0.867	4.49
TOTAL OTHER SUPPORT ACTIVITIES	0.250	1.05	7.416	38.43
UNIT ADMINISTRATION				
23 Principal's Office	1.450	6.07	1.454	7.53
TOTAL UNIT ADMINISTRATION	1.450	6.07	1.454	7.53
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.480	2.01	0.151	0.78
13 Business Office	0.000	0.00	0.742	3.85
14 Human Resources	0.000	0.00	0.505	2.62
21 Supervision - Instruction	0.320	1.34	0.303	1.57
TOTAL CENTRAL ADMINISTRATION	0.800	3.35	1.701	8.81
TOTAL FTE STAFF	23.900	100.00	19.297	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.

Lopez School District No.144

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES			
100 General Student Body	4,714	45,283	30,500
200 Athletics	1,266	3,400	3,000
300 Classes	1,333	3,350	4,100
400 Clubs	28,551	57,481	63,700
600 Private Moneys	0	3,000	1,300
A. TOTAL REVENUES	35,863	112,514	102,600
EXPENDITURES			
100 General Student Body	4,680	44,831	36,015
200 Athletics	671	9,786	8,866
300 Classes	1,647	4,142	2,600
400 Clubs	36,919	59,130	68,085
600 Private Moneys	0	4,051	1,800
B. TOTAL EXPENDITURES	43,916	121,940	117,366
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-8,053	-9,426	-14,766
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	62,149	53,300	45,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	62,149	53,300	45,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	54,096	43,874	30,234
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	54,096	43,874	30,234

Lopez School District No.144

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Lopez School District No.144

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	885,723	854,133	850,300
2000 Local Nontax Support	0	0	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	78,682	1,233,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	964,404	2,087,133	850,300
EXPENDITURES			
Matured Bond Expenditures	563,779	1,468,000	555,000
Interest on Bonds	385,503	472,975	314,450
Interfund Loan Interest	0	0	0
Bond Transfer Fees	300	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	949,582	1,942,975	871,450
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)	14,823	144,158	-21,150
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	438,569	430,856	450,000
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	438,569	430,856	450,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	453,391	575,014	428,850
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

Lopez School District No.144

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	453,391	575,014	428,850

Lopez School District No.144

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Taxes	885,554	853,911	850,300
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	169	113	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	109	0
1000 TOTAL LOCAL TAXES	885,723	854,133	850,300
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	78,682	1,233,000	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	78,682	1,233,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	964,404	2,087,133	850,300

Lopez School District No.144

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 2019	880,000	0	880,000	42.00	369,600
Spring 2020	874,000	0	874,000	55.00	480,700
1100 TOTAL LOCAL TAXES:					850,300

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 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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).

Lopez School District No.144

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2019
05-10-2012	1,000,000	620,000
12-23-2014	8,585,000	7,665,000
TOTAL VOTED BONDS	9,585,000	8,285,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2019
TOTAL ALL BONDS	9,585,000	8,285,000 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.

Lopez School District No.144

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	148,273	145,500	145,500
2000 Local Nontax Support	11,584	4,000	4,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	1,320,596	2,150,000	1,850,000
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	600,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,080,452	2,299,500	1,999,500
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	1,238,898	2,150,000	1,850,000
30 Equipment	0	150,000	150,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	1,309,794	2,300,000	2,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	79,052	1,233,000	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	691,607	-1,233,500	-500
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	192,528	0	0
G.L.862 Committed from Levy Proceeds	-22,311	0	50,000
G.L.863 Restricted from State Proceeds	0	1,250,000	0

Lopez School District No.144

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	10,115	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	0	0	0
G.L.890 Unassigned Fund Balance	10,257	0	0
F. TOTAL BEGINNING FUND BALANCE	180,333	1,250,000	50,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	806,287	0	0
G.L.862 Committed from Levy Proceeds	55,396	16,500	49,500
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	10,257	0	0
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	871,939	16,500	49,500

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

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

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

Lopez School District No.144

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	148,244	145,500	145,500
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	29	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	148,273	145,500	145,500
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	11,584	4,000	4,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	11,584	4,000	4,000
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	1,320,596	2,150,000	1,850,000
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	1,320,596	2,150,000	1,850,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Lopez School District No.144

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	600,000	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	600,000	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,080,452	2,299,500	1,999,500

Lopez School District No.144

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 2019	150,000	0	150,000	42.00	63,000
Spring 2020	150,000	0	150,000	55.00	82,500
1100 TOTAL LOCAL TAXES:					145,500

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 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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).

Lopez School District No.144

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2019-2020

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Spec. Legislative Grant	1,850,000	0	1,850,000	0	0	0	0	0	0
Tech Levy	150,000	0	0	0	150,000	0	0	0	0
TOTAL EXPENDITURES	2,000,000	0	1,850,000	0	150,000	0	0	0	0

Lopez School District No.144

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.

Lopez School District No.144

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.

Lopez School District No.144

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 1,2019	(4) Principal Payments in FY 2019-2020	(5) Interest Payments in FY 2019-2020	(6) Outstanding Balance at Aug 31, 2020 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2019-2020	Interest Payments in FY 2019-2020	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

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

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

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

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

Lopez School District No.144

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	2,677	1,000	1,000
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	31,118	31,117	24,419
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	851	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	34,646	32,117	25,419
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

Lopez School District No.144

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	34,646	32,117	25,419
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	242,739	142,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	242,739	142,000
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)	34,646	-210,622	-116,581
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	179,669	210,622	117,632
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
H. TOTAL BEGINNING FUND BALANCE	179,669	210,622	117,632
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	214,315	0	1,051
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

Lopez School District No.144

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	214,315	0	1,051

1/ Includes interest portion of purchase contracts.

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

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

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

Lopez School District No.144

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 2019	0	0	0	0.00	0
Spring 2020	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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).

Lopez School District No.144

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 1,2019	(4) Principal Payments in FY 2019-2020	(5) Interest Payments in FY 2019-2020	(6) Outstanding Balance at Aug 31, 2020 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2019-2020	Interest Payments in FY 2019-2020	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

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

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

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

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

Superintendent of Public Instruction

Lopez School District
San Juan County

Northwest Educational Service District 189
CCDDD 28144

F-203 Summary Report
19-20 LISD 227 FTE

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3121	Z288	Special Education, Gen Apportionment	27,392.67
4121	N7	Special Education	327,801.91
4122	N8	Special Education - Infants and Toddlers - State	10,419.58
4155	071a	Learning Assistance Program	62,275.85
4165	Z477	Transitional Bilinual	39,149.87
4174	Z095	Highly Capable	6,849.30
4198	S5	School Food Service	600.00
4199	I4	Transportation - Operations	184,000.00
4499	J1	Transportation Reimbursement	24,419.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	2,302.71
n/a	A30h	Estimated Hold Harmless	0.00
n/a	M70	Total Amount to be Paid Account 3100	3,288,407.40
n/a	V13	Estimated Next Year LEA	0
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	17,754.99

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	19.31	0.12	19.43
District Generated			
Total	19.31	0.12	19.43
CIS Salary Allocation			
School Generated	1,438,343.33	9,238.29	1,447,581.62
District Generated			
Total	1,438,343.33	9,238.29	1,447,581.62
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	1.17	0.01	1.18
District Generated	0.20		0.20
Total	1.37	0.01	1.38
CAS Salary Allocation			
School Generated	129,279.62	995.31	130,274.93
District Generated	22,449.75		22,449.75
Total	151,729.37	995.31	152,724.68
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	5.37	0.04	5.41
District Generated	1.18		1.18
Total	6.54	0.04	6.58
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	286,793.38	2,084.41	288,877.79
District Generated	62,906.41		62,906.41
Total	349,699.79	2,084.41	351,784.20

Lopez School District
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19-20 LISD 227 FTENorthwest Educational Service District 189
CCDDD 28144**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	25.50
A11a8	Enroll 8	13.00
A12	Enroll 7-8	38.50
A13a10	Enroll 10	15.00
A13a11	Enroll 11	5.00
A13a12	Enroll 12	14.00
A13a9	Enroll 9	17.00
A15	Enroll Run Start CTE	0.00
A16	Enroll Run Start	0.00
A39	Enroll K-3	61.50
A40	Enroll 5-6	39.00
A41	Enroll 9-12	51.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	1.00
A46	Enroll R&N K-3	1.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A5B	Enroll R&N 4	1.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	13.00
A63	Enroll TBIP 7-8	7.00
A64	Enroll TBIP 9-12	3.00
A6A1	Enroll 1	15.00
A6A2	Enroll 2	16.50
A6A3	Enroll 3	18.00
A7a	Enroll 4	22.00
A8a5	Enroll 5	22.00
A8a6	Enroll 6	17.00
B2	Enroll SpEd K-21	36.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	12.00
Z298	Enroll K-8	161.00
Z299	Enroll R&N K-8	2.00
Z472	Enroll Total Entered	212.00
A14	Enroll ALE K-6	9.50
A14B	Enroll ALE 7-8	1.50
A17	Enroll Total w/ Run Start and Droput and ALE	227.00
A18	Enroll ALE 9-12	4.00

Lopez School District
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CCDDD 28144**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A42	Enroll Total	212.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A65	Enroll TBIP Exited	4.00
B1	Enroll SpEd 3-PK	5.00
B9	Enroll SpEd 0-2	1.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	0.25
E55	Enroll 9-12 CTE exp	2.00
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
A33r	Regionalization	1.12
A33rb	Regionalization Base	1.12
A33re	Regionalization Experience	0.00
D57	Add BEA CIS	0.000
A12e	Counselor Enh Middle Enroll	0.00
D58	Add BEA CAS	0.000
Z268e	Counselor Enh Elem Enroll	0.00
502X	Class Size K-3	17.00

MSOC**Basic Education**

Item Code	Item Name	Amount
M1	MSOC Technology-Reg	135.91
M10	MSOC Utilities-LabSci	0.00
M11	MSOC Curriculum-LabSci	42.63
M12LL	MSOC Library-LabSci	5.78
M12SL	MSOC Other Supplies-LabSci	83.04
M13	MSOC Prof Dvlp-LabSci	7.11
M14	MSOC Facilities-LabSci	0.00
M15	MSOC Districtwide-LabSci	0.00
M17	MSOC Technology-CTEexpl	153.00
M18	MSOC Utilities-CTEexpl	443.68
M19	MSOC Curriculum-CTEexpl	168.30
M2	MSOC Utilities-Reg	369.29

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19-20 LISD 227 FTE

MSOC**Basic Education**

Item Code	Item Name	Amount
M20LC	MSOC Library-CTEexpl	30.60
M20SC	MSOC Other Supplies-CTEexpl	336.60
M21	MSOC Prof Dvlp-CTEexpl	30.60
M22	MSOC Facilities-CTEexpl	214.20
M23	MSOC Districtwide-CTEexpl	153.00
M25	MSOC Technology-CTEprep	153.00
M26	MSOC Utilities-CTEprep	443.68
M27	MSOC Curriculum-CTEprep	168.30
M28LC	MSOC Library-CTEprep	30.60
M28SC	MSOC Other Supplies-CTEprep	336.60
M29	MSOC Prof Dvlp-CTEprep	30.60
M3	MSOC Curriculum-Reg	145.92
M30	MSOC Facilities-CTEprep	214.20
M31	MSOC Districtwide-CTEprep	153.00
M33	MSOC Technology-Skills	153.00
M34	MSOC Utilities-Skills	443.68
M35	MSOC Curriculum-Skills	168.30
M36LS	MSOC Library-Skill	30.60
M36SS	MSOC Other Supplies-Skill	336.60
M37	MSOC Prof Dvlp-Skills	30.60
M38	MSOC Facilities-Skills	214.20
M39	MSOC Districtwide-Skills	153.00
M4LR	MSOC Library-Reg	20.79
M4SR	MSOC Other Supplies-Reg	289.00
M5	MSOC Prof Dvlp-Reg	22.57
M6	MSOC Facilities-Reg	182.94
M7	MSOC Districtwide-Reg	126.74
M80	MSOC-Reg	1,293.16
M81	MSOC-LabSci	177.64
M82	MSOC-CTEexpl	1,529.98
M84	MSOC-CTE 9-12prep	1,529.98
M85	MSOC-Skills	1,529.98
M9	MSOC Technology-LabSci	39.08

Categoricals

Item Code	Item Name	Amount
M41	MSOC Technology-TBIP	0.00
M42	MSOC Utilities-TBIP	0.00
M43	MSOC Curriculum-TBIP	0.00
M44LT	MSOC Library-TBIP	0.00
M44ST	MSOC Other Supplies-TBIP	0.00
M45	MSOC Prof Dvlp-TBIP	0.00

Lopez School District
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Northwest Educational Service District 189
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MSOC

Categoricals

Item Code	Item Name	Amount
M46	MSOC Facilities-TBIP	0.00
M47	MSOC Districtwide-TBIP	0.00
M50	MSOC Utilities-LAP	0.00
M51	MSOC Curriculum-LAP	0.00
M52LL	MSOC Library-LAP	0.00
M52SL	MSOC Other Supplies-LAP	0.00
M53	MSOC Prof Dvlp-LAP	0.00
M54	MSOC Facilities-LAP	0.00
M55	MSOC Districtwide-LAP	0.00
M57	MSOC Technology-HiCap	0.00
M58	MSOC Utilities-HiCap	0.00
M59	MSOC Curriculum-HiCap	0.00
M60LH	MSOC Library-HiCap	0.00
M60SH	MSOC Other Supplies-HiCap	0.00
M61	MSOC Prof Dvlp-HiCap	0.00
M62	MSOC Facilities-HiCap	0.00
M63	MSOC Districtwide-HiCap	0.00
M86	MSOC-TBIP	0.00
M87	MSOC-LAP	0.00
M88	MSOC-HiCap	0.00
Z462	MSOC Technology-LAP	0.00

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	226.00
C1	Enroll Total PY for LAP	228.00
Z076	LAP PY HiPov Students	0.00
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
B8	% Stdnt Avg FTE SpEd	0.10810
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Estimated Revenues

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	184,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	24,419.00

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

Estimated Hold Harmless

Item Code	Item Name	Amount
A30h	Estimated Hold Harmless	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	0.00
H3	Est RPB	2,000.00
H4	Est RPL K3	0.00

X-Option

Salary Funding Factors

Item Code	Item Name	Amount
142x	CIS Sal Inc	66,520.00
52x	CAS - Salary Inc	98,741.00
53x	CLS - Salary Inc	47,720.00
118x	CIS Biennial Base Sal	65,216.05
223x	CAS - Salary Maint	96,805.00
224x	CLS - Salary Maint	46,784.33
614xpd	Prof Learning Days	2.00
613xpd	School Year Total Days	180.00

Benefit Funding Factors

Item Code	Item Name	Amount
124X	Certificated Health Insurance	10,127.64
500X	Certificated Health Insurance Inc	3,892.00
500Xb	Certificated Health Insurance Blend Inc	8,076.00

X-Option**Benefit Funding Factors**

Item Code	Item Name	Amount
123X	CLS Health Insurance	10,127.64
621X	CLS Health Insurance Inc	3,892.00
621Xb	CLS Health Insurance Blend Inc	8,076.00
125X	CLS Health Factor	1.430
128X	CLS - Benefits Maint	0.24330
129X	CLS - Benefits Inc	0.20830
126X	CIS/CAS - Benefits Maint	0.23800
127X	CIS/CAS - Benefits Inc	0.23160

General Education Funding Factors

Item Code	Item Name	Amount
355X	Run Start - Reg Rate	8,503.15
356X	Run Start - CTE Rate	9,470.11
362X	CIS Ratio K-3	0.07117
359x	CIS Ratio 4	0.04601
360X	CIS Ratio 5-6	0.04601
363X	CIS Ratio 7-8	0.04624
364X	CIS Ratio 9-12	0.04858
361x	CAS Ratio K-12	0.00403
116x	Substitutes Days	4.000
132x	Substitutes Rate	151.86
N9	Districtwide Allow	0.2872
133x	Fire Dist Rate	1.10

Meal Funding Factors

Item Code	Item Name	Amount
120x	Rdcd Only Lunch Rate	0.2000
134x	Rdcd Only Bfast Rate	0.30
137X	Free/Red Bfast Rate	0.180000

Special Education Funding Factors

Item Code	Item Name	Amount
135x	SpEd 0-PK Alloc Factor	1.15
136x	SpEd K-21 Alloc Factor	0.9950
369x	SpEd Max Fund %	0.13500
Z278	Fed Funds Int Rate	19.96
588x	SpEd CIS Ratio K-3	0.071170
589X	SpEd CIS BEA Ratio 4	0.04601
590X	SpEd CIS BEA Ratio 5-6	0.04601
591X	SpEd CIS BEA Ratio 7-8	0.04624
592X	SpEd CIS BEA Ratio 9-12	0.04858
618x	CAS Ratio K-3	0.004334

X-Option**Special Education Funding Factors**

Item Code	Item Name	Amount
618X4	SpEd CAS BEA Ratio 4	0.00400
618X6	SpEd CAS BEA Ratio 5-6	0.00400
618X8	SpEd CAS BEA Ratio 7-8	0.00399
618X12	SpEd CAS BEA Ratio 9-12	0.00403
620x	SpEd CLS BEA Ratio K-3	0.018204
620X4	SpEd CLS BEA Ratio 4	0.01721
620X6	SpEd CLS BEA Ratio 5-6	0.01721
620X8	SpEd CLS BEA Ratio 7-8	0.01701
620X12	SpEd CLS BEA Ratio 9-12	0.01710

Categorical Program Funding Factors

Item Code	Item Name	Amount
48X	LAP District Poverty %	0.4053
51X	LAP HR/Stdnt	2.39750
151X	HiPov LAP HR/Stdnt	1.10000
585x	LAP Class Size	15.00
A67	TBIP Hr/Stdnt K-6	4.778
A68	TBIP Hr/Stdnt 7-8	6.778
A69	TBIP Hr/Stdnt 9-12	6.778
A70	TBIP Hr/Stdnt Exited	3.000
582x	Student Hr/Day	6.00
583x	Instruct Wks/Year	36.00
584x	Instruct Hr/Year	900.00
586x	TBIP Class Size	15.00
138x	TBIP Hr/Stdnt	4.7780
139X	TBIP WithHold Factor	0.0197
587x	HiCap Class Size	15.00
140X	HiCap Hr/Stdnt	2.1590
115X	HiCap % Enroll	0.05000
366x	Student Achievement Rate	532.06

CTE/Skills Center Funding Factors

Item Code	Item Name	Amount
560x	Proto Enroll CTE 7-8	1,000.00
561x	CTE 7-8 Class Size	23.00
563X	CTE 7-8 Other Cert	3.070
177A	CTE 7-8 Schl Admin FTE Enh Factor	0.02500
176A	CTE 7-8 Central Admin FTE Enh Factor	0.12510
564x	Proto Enroll CTE 9-12 exp	1,000.00
565x	CTE 9-12 expl Class Size	23.00
567X	CTE 9-12 expl Other Cert	3.070
568x	Proto Enroll 9-12 CTE prep	1,000.00

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CCDDD 28144**X-Option****CTE/Skills Center Funding Factors**

Item Code	Item Name	Amount
569x	CTE 9-12 prep Class Size	23.00
571X	CTE 9-12 prep Other Cert	3.070
179A	CTE 9-12 Schl Admin FTE Enh Factor	0.02500
178A	CTE 9-12 Central Admin FTE Enh Factor	0.12510
612X	Proto Enroll Skills 9-12	1,000.00
573x	Skills Center Class Size	20.00
575X	Skills Center Other Cert	3.410
187A	Skills Schl Admin Enh Factor	0.19800
186A	Skills Central Admin Enh Factor	0.17840

School Staffing Funding Factors

Item Code	Item Name	Amount
501x	Proto Enroll Elem	400.00
502X	Class Size K-3	17.00
503X	Class Size 4	27.00
504x	Class Size 5-6	27.00
506x	Poverty Class Size 4	27.00
507x	Poverty Class Size 5-6	27.00
508x	Principal Elem	1.253
509x	Librarian Elem	0.663
510x	Counselor Elem	0.493
510xe	Counselor Enh Elem	0.307
511x	Nurse Elem	0.076
512x	Social Worker Elem	0.042
513x	Psychologists Elem	0.017
514x	Teaching Assist Elem	0.936
515x	School Office Elem	2.012
516x	Custodians Elem	1.657
517x	Security Elem	0.079
518X	Parent Involve Elem	0.0825
519x	Proto Enroll Middle	432.00
520x	Class Size 7-8	28.53
521x	Poverty Class Size 7-8	28.53
522x	LabSci Class Size 7-8	28.53
523x	LabSci% 7-8	0.1200
524x	Principal Middle	1.353
525x	Librarian Middle	0.519
526X	Counselor Middle	1.216
526Xe	Counselor Enh Middle	0.512
527x	Nurse Middle	0.060
528x	Social Worker Middle	0.006
529x	Psychologists Middle	0.002

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CCDDD 28144**X-Option****School Staffing Funding Factors**

Item Code	Item Name	Amount
530x	Teaching Assist Middle	0.700
531x	School Office Middle	2.325
532x	Custodians Middle	1.942
533x	Security Middle	0.092
534x	Parent Involve Middle	0.000
535x	Proto Enroll High	600.00
536x	Class Size 9-12	28.74
537x	Poverty Class Size 9-12	28.74
540X	LabSci Class Size 9-12	19.98
541X	LabSci% 9-12	0.0833
542x	Principal High	1.880
543x	Librarian High	0.523
544X	Counselor High	2.539
545x	Nurse High	0.096
546x	Social Worker High	0.015
547x	Psychologists High	0.007
548x	Teaching Assist High	0.652
549x	School Office High	3.269
550x	Custodians High	2.965
551x	Security High	0.141
552x	Parent Involve High	0.000

District Wide Support Funding Factors

Item Code	Item Name	Amount
553x	Proto Enroll District	1,000.00
554x	Technology	0.628
555x	Facilities	1.813
556x	Warehouse	0.332

Central Administration Funding Factors

Item Code	Item Name	Amount
557x	Central Admin Percent	0.05300
558x	Central Admin CAS%	0.25470
559x	Central Admin CLS%	0.74530

Additional Teachers to Cover Planning Period

Item Code	Item Name	Amount
Z315	Planning K-3	0.155
Z316	Planning 4	0.155
Z317	Planning 5-6	0.155
Z318	Planning 7-8	0.200

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Northwest Educational Service District 189
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X-Option

Additional Teachers to Cover Planning Period

Item Code	Item Name	Amount
Z319	Planning 9-12	0.200

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F-203 Worksheet Report
 19-20 LISD 227 FTE

Northwest Educational Service District 189
 CDDDD 28144

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
	A. District-Wide Staff Mix 1. District-Wide Regionalization Base 2. District-Wide Regionalization 3. District-Wide Regionalization Experience	1.12 1.12 0.00
Z344 Z345 Z346	B. School Generated – Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 19.306 * 65,216.05 * 1.12 2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((19.306 * 66,520.00) * (1.12 + 0.00)) - 1,410,148.39 3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 1,410,148.39 + 28,194.94	\$ 1,410,148.39 \$ 28,194.94 \$ 1,438,343.33
Z347 Z348 Z349	C. School Generated – Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 1.169 * 96,805.00 * 1.12 2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 1.169 * 98,741.00 * 1.12 - 126,744.85 3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 126,744.85 + 2,534.77	\$ 126,744.85 \$ 2,534.77 \$ 129,279.62

Lopez School District
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F-203 Worksheet Report
19-20 LISD 227 FTE

Northwest Educational Service District 189
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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 5.366 * 46,784.33 * 1.12	\$ 281,170.08
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 5.366 * 47,720.00 * 1.12 - 281,170.08	\$ 5,623.30
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 281,170.08 + 5,623.30	\$ 286,793.38
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 10.520 * 4.000 * 151.86	\$ 6,390.27
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 7.971 * 0.9170 * 4.000 * 151.86	\$ 4,440.03

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.380 * 46,784.33 * 1.12	\$ 19,911.41
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 0.380 * 47,720.00 * 1.12 - 19,911.41	\$ 398.22
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 19,911.41 + 398.22	\$ 20,309.63

<p>Z357</p> <p>Z358</p> <p>Z359</p>	<p>B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)</p> <p>1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.070 * 46,784.33 * 1.12</p> <p>2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.070 * 47,720.00 * 1.12 - 3,667.89</p> <p>3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 3,667.89 + 73.36</p>	<p>\$ 3,667.89</p> <p>\$ 73.36</p> <p>\$ 3,741.25</p>
<p>Z360</p> <p>Z361</p> <p>Z362</p>	<p>C. District Generated - Technology - Classified Staff (CLS)</p> <p>1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.132 * 46,784.33 * 1.12</p> <p>2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.132 * 47,720.00 * 1.12 - 6,916.60</p> <p>3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 6,916.60 + 138.32</p>	<p>\$ 6,916.60</p> <p>\$ 138.32</p> <p>\$ 7,054.92</p>
<p>Z363</p> <p>Z364</p> <p>Z365</p>	<p>D. Central Administration – Classified Staff (CLS)</p> <p>1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.595 * 46,784.33 * 1.12</p> <p>2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 0.595 * 47,720.00 * 1.12 - 31,177.08</p> <p>3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 31,177.08 + 623.53</p>	<p>\$ 31,177.08</p> <p>\$ 623.53</p> <p>\$ 31,800.61</p>

E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.203 * 96,805.00 * 1.12	\$ 22,009.58
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 0.203 * 98,741.00 * 1.12 - 22,009.58	\$ 440.17
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 22,009.58 + 440.17	\$ 22,449.75

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] 19.306 * 65,216.05 * 1.12	\$ 1,410,148.39
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((19.306 * 66,520.00) * (1.12 + 0.00)) - 1,410,148.39	\$ 28,194.94
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 22,009.58 + 126,744.85	\$ 148,754.43
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 440.17 + 2,534.77	\$ 2,974.94
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] 281,170.08 + 19,911.41 + 3,667.89 + 6,916.60 + 31,177.08	\$ 342,843.06
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] 5,623.30 + 398.22 + 73.36 + 138.32 + 623.53	\$ 6,856.73
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] 1,410,148.39 + 28,194.94 + 148,754.43 + 2,974.94 + 342,843.06 + 6,856.73	\$ 1,939,772.49

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] (19.306 + 1.372) * 10,127.64	\$ 209,419.34
Z377	2. CIS/CAS Insurance Inc Total ((([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance Inc]) + (([School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Blend Inc] * [Cert Health Factor]))) - [CIS/CAS Insurance Maint Total] (((19.306 + 1.372) * 3,892.00) + ((19.306 + 1.372) * (8,076.00 * 1.02))) - 209,419.34	\$ 41,394.87
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 6.543 * 10,127.64	\$ 66,265.15
Z379	4. CLS Insurance Inc Total (([District Total CLS FTE] * [CLS Health Insurance Inc]) + ([District Total CLS FTE] * [CLS Health Insurance Blend Inc] * [CLS Health Factor])) - [CLS Insurance Maint Total] ((6.543 * 3,892.00) + (6.543 * 8,076.00 * 1.430)) - 66,265.15	\$ 34,763.22
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,410,148.39 + 148,754.43) * 0.23800	\$ 371,018.87
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (28,194.94 + 2,974.94) * 0.23160	\$ 7,218.94
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 342,843.06 * 0.24330	\$ 83,413.72
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 6,856.73 * 0.20830	\$ 1,428.26
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] 209,419.34 + 41,394.87 + 66,265.15 + 34,763.22 + 371,018.87 + 7,218.94 + 83,413.72 + 1,428.26	\$ 814,922.37

<p>M8</p> <p>M16</p> <p>M91</p> <p>Z390</p>	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg] 28,507.12 + 77,458.58 + 30,606.72 + 4,360.70 + 60,617.75 + 4,734.06 + 38,371.67 + 26,583.72</p> <p>2. Grades 9-12 Additional: Total Allocated MSOC Lab Science: Total Allocated MSOC [Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci] 1,993.08 + 0.00 + 2,174.13 + 294.78 + 4,235.04 + 362.61 + 0.00 + 0.00</p> <p>3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (7.971 + 0.511) * 11,952.70</p> <p>4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN] 271,240.32 + 9,059.64 + 101,382.80</p>	<p>\$ 271,240.32</p> <p>\$ 9,059.64</p> <p>\$ 101,382.80</p> <p>\$ 381,682.76</p>
<p>Z123</p> <p>Z137</p> <p>Z109</p> <p>144A</p>	<p>H. Career & Technical Education and Skills Centers</p> <p>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] 1,043.03 + 110.59 + 267.23 + 598.39 + 382.50 + 7.90 + 14.27</p> <p>2. Grades 9 - 12 Exploratory Career & Technical Education ? Total CTE 9-12 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] 8,195.26 + 884.72 + 1,817.18 + 4,557.02 + 3,059.96 + 63.17 + 112.15</p> <p>3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 2,423.91 + 18,689.46 + 0.00</p>	<p>\$ 2,423.91</p> <p>\$ 18,689.46</p> <p>\$ 0.00</p> <p>\$ 21,113.37</p>

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] 6,390.27 + 4,440.03 + 1,939,772.49 + 814,922.37 + 0.00 + 0.00 + 127,547.25 + 381,682.76 + 0.00 + 2,423.91 + 18,689.46 + 19,682.93	\$ 3,315,551.47
Z457	2. Guar Entlmt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 3,315,551.47 / 227.00	\$ 14,605.95
Z246	3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,378.43 + 2,252.74 + 29.86 + 1,344.81 + 54.66	\$ 9,060.50
	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 RevenueLocal Deductible Revenue Sources [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	\$ 0.00
A34	b. BEA Reduce/DelayMinus BEA Allocation Reduced or Delayed	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 253,401.18 * 0.10810	\$ 27,392.67
A28	d. Federal Forest Account 5500 Deduction5500 Federal Forests	\$ 0.00
Z456	e. Fire District PaymentFire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 226.00 * 1.10	\$ 248.60
A30h	f. Estimated Hold HarmlessEstimated Hold Harmless	\$ 0.00
M70	g. Total Amount to be Paid Sept. 2019 - Aug 2020 in Account 3100Total Amount to be Paid Sept. 2019 - Aug. 2020 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] + [Estimated Hold Harmless] 3,315,551.47 - 0.00 - 0.00 - 27,392.67 - 0.00 + 248.60 + 0.00	\$ 3,288,407.40

1191 SC – Skill Center

Item Code		Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total 1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 65,216.05 * 1.12	\$ 0.00
Z097	2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]	\$ 0.00
Z098	3. Skill CIS Salary Total ((0.000 * 66,520.00) * (1.12 + 0.00)) - 0.00	\$ 0.00
	[Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]	\$ 0.00
Z101	3. Skill CAS Salary Total 0.000 * 98,741.00 * 1.12 - 0.00	\$ 0.00
	[Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint TotalSkill Center : Classified Salary (Maintenance Level) [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	\$ 0.00
110A	2. CAS Salary IncreaseSkill Center : Classified Salary (Increase Level) [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]	\$ 0.00
112A	3. Subtotal CTE CAS SalarySkill Center : Classified Salary Total 0.000 * 46,784.33 * 1.12 - 0.00	\$ 0.00
	[Skills CLS Salary Maint] + [Skills CLS Salary Inc] 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 * 10,127.64	\$ 0.00
Z103	2. Skill Cert Insurance Inc ((([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc]) + ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [Skills Cert Insurance]) ((0.000 * 3,892.00) + (0.000 * 8,076.00 * 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) * 0.23800	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.23160	\$ 0.00
108A	5. Classified Insurance BenefitsSkill Center : Classified Insurance (Maintenance Level) [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 10,127.64	\$ 0.00
109A	6. Classified Insurance Benefits - IncreaseSkill Center : Classified Insurance (Increase Level) ((([Skills Center CLS FTE] * [CLS Health Insurance Inc]) + ([Skills Center CLS FTE] * [CLS Health Insurance Blend Inc] * [CLS Health Factor])) - [Skills CLS Insurance]) ((0.000 * 3,892.00) + (0.000 * 8,076.00 * 1.430)) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and BenefitsSkill Center : Classified Benefits (Maintenance Level) [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.24330	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - IncreaseSkill Center : Classified Benefits (Increase Level) [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.20830	\$ 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

Lopez School District
San Juan County

F-203 Worksheet Report
19-20 LISD 227 FTE

Northwest Educational Service District 189
CCDDD 28144

1191 MSCTE

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

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.014 * 65,216.05 * 1.12	\$ 1,022.59
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] ((0.014 * 66,520.00) * (1.12 + 0.00)) - 1,022.59	\$ 20.44
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 1,022.59 + 20.44	\$ 1,043.03
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.001 * 96,805.00 * 1.12	\$ 108.42
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.001 * 98,741.00 * 1.12 - 108.42	\$ 2.17
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 108.42 + 2.17	\$ 110.59
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance TotalMiddle School CTE: Classified Salary (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.005 * 46,784.33 * 1.12	\$ 261.99
020A	2. CLS Salary IncreaseMiddle School CTE: Classified Salary (Increase Level) [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.005 * 47,720.00 * 1.12 - 261.99	\$ 5.24
022A	3. Subtotal CTE CLS SalaryMiddle School CTE: Classified Salary Total [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 261.99 + 5.24	\$ 267.23

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.015 * 10,127.64	\$ 151.91
Z117	2. CTE 7-8 Cert Insurance Inc (([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc]) + ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [CTE 7-8 Cert Insurance] ((0.015 * 3,892.00) + (0.015 * 8,076.00 * 1.02)) - 151.91	\$ 30.03
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,022.59 + 108.42) * 0.23800	\$ 269.18
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (20.44 + 2.17) * 0.23160	\$ 5.24
018A	5. Classified Insurance Benefits Middle School CTE: Classified Insurance (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.005 * 10,127.64	\$ 50.64
019A	6. Classified Insurance Benefits - Increase Middle School CTE: Classified Insurance (Increase Level) (([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc]) + ([CTE 7-8 CLS FTE] * [CLS Health Insurance Blend Inc] * [CLS Health Factor])) - [CTE 7-8 CLS Insurance] ((0.005 * 3,892.00) + (0.005 * 8,076.00 * 1.430)) - 50.64	\$ 26.56
016A	7. Classified - Payroll Tax and Benefits Middle School CTE: Classified Benefits (Maintenance Level) [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 261.99 * 0.24330	\$ 63.74
015A	8. Classified - Payroll Tax and Benefits - Increase Middle School CTE: Classified Benefits (Increase Level) [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 5.24 * 0.20830	\$ 1.09
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] 151.91 + 30.03 + 269.18 + 5.24 + 50.64 + 26.56 + 63.74 + 1.09	\$ 598.39

Lopez School District
San Juan County

F-203 Worksheet Report
19-20 LISD 227 FTE

Northwest Educational Service District 189
CCDDD 28144

1191 CTE

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

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.110 * 65,216.05 * 1.12	\$ 8,034.62
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] ((0.110 * 66,520.00) * (1.12 + 0.00)) - 8,034.62	\$ 160.64
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 8,034.62 + 160.64	\$ 8,195.26
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.008 * 96,805.00 * 1.12	\$ 867.37
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.008 * 98,741.00 * 1.12 - 867.37	\$ 17.35
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 867.37 + 17.35	\$ 884.72
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance TotalHigh School CTE: Classified Salary (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.034 * 46,784.33 * 1.12	\$ 1,781.55
035A	2. CLS Salary IncreaseHigh School CTE: Classified Salary (Increase Level) [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 0.034 * 47,720.00 * 1.12 - 1,781.55	\$ 35.63
037A	3. Subtotal CTE CLS SalaryHigh School CTE: Classified Salary Total [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 1,781.55 + 35.63	\$ 1,817.18

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 0.118 * 10,127.64	\$ 1,195.06
Z131	2. CTE 9-12 Cert Insurance Inc (([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc]) + ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [CTE 9-12 Cert Insurance] ((0.118 * 3,892.00) + (0.118 * 8,076.00 * 1.02)) - 1,195.06	\$ 236.22
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (8,034.62 + 867.37) * 0.23800	\$ 2,118.67
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (160.64 + 17.35) * 0.23160	\$ 41.22
033A	5. Classified Insurance BenefitsHigh School CTE: Classified Insurance (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS Health Insurance] 0.034 * 10,127.64	\$ 344.34
034A	6. Classified Insurance Benefits - IncreaseHigh School CTE: Classified Insurance (Increase Level) (([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc]) + ([CTE 9-12 CLS FTE] * [CLS Health Insurance Blend Inc] * [CLS Health Factor])) - [CTE 9-12 CLS Insurance] ((0.034 * 3,892.00) + (0.034 * 8,076.00 * 1.430)) - 344.34	\$ 180.64
031A	7. Classified - Payroll Tax and BenefitsHigh School CTE: Classified Benefits (Maintenance Level) [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 1,781.55 * 0.24330	\$ 433.45
030A	8. Classified - Payroll Tax and Benefits - IncreaseHigh School CTE: Classified Benefits (Increase Level) [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 35.63 * 0.20830	\$ 7.42
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] 1,195.06 + 236.22 + 2,118.67 + 41.22 + 344.34 + 180.64 + 433.45 + 7.42	\$ 4,557.02

<p>Z125pd</p> <p>Z133pd</p> <p>3031pd</p>	<p>E. Professional Learning Days - CTE 9-12</p> <p>1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE}] * [\text{CIS Sal Inc}] * ([\text{Regionalization}] + [\text{Regionalization Experience}])) / [\text{School Year Total Days}] * [\text{Prof Learning Days}]$ $(((0.110 * 66,520.00) * (1.12 + 0.00)) / 180.00) * 2.00$</p> <p>2. Professional Learning Day - Payroll Tax and Benefits $[\text{CTE 9-12 CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $91.06 * 0.23160$</p> <p>3. Total CTE 9-12 Professional Learning Days $[\text{CTE 9-12 CIS PD Salary}] + [\text{CTE 9-12 CIS PD Benefits}]$ $91.06 + 21.09$</p>	<p>\$ 91.06</p> <p>\$ 21.09</p> <p>\$ 112.15</p>
<p>146A</p> <p>Z136</p>	<p>F. Other Generated Entitlements</p> <p>1. Materials, Supplies, and Operating Costs (MSOC) $[\text{Total MSOC -CTE 9-12expl}] + [\text{Total MSOC -CTE 9-12prep}]$ $3,059.96 + 0.00$</p> <p>2. CTE 9-12 Substitutes $([\text{CTE 9-12 expl Teacher FTE}] + [\text{CTE 9-12 prep Teacher FTE}]) * ([\text{Substitutes Days}] * [\text{Substitutes Rate}])$ $(0.104 + 0.000) * (4.000 * 151.86)$</p>	<p>\$ 3,059.96</p> <p>\$ 63.17</p>
<p>Z137</p>	<p>G. Grades 9 - 12 Exploratory Career & Technical Education - Total $[\text{CTE 9-12 CIS Salary Total}] + [\text{CTE 9-12 CAS Salary Total}] + [\text{CTE 9-12 CLS Salary Total}] + [\text{CTE 9-12 insurance/Benefits Total}] + [\text{Total MSOC CTE 9-12}] + [\text{CTE 9-12 Substitutes}] + [\text{Total Program 31 PD}]$</p> <p>$8,195.26 + 884.72 + 1,817.18 + 4,557.02 + 3,059.96 + 63.17 + 112.15$</p>	<p>\$ 18,689.46</p>

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	1.00
B1	B. Enroll SpEd 3-PK	5.00
B2	C. Kindergarten - Age 21	36.00
Z272	D. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 227.00 + 0.00	227.00
Z273	E. Enroll SpEd% K-21 [Enroll SpEd K-21] / [Enroll BEA Resident] 36.00 / 227.00	0.1586
Z274	F. SpEd K-21 Fund% IF [Enroll SpEd% K-21] <= [SpEd Max Fund %] THEN [Enroll SpEd% K-21] ELSE [SpEd Max Fund %] IF 0.1586 <= 0.13500 THEN 0.1586 ELSE 0.13500	0.1350
Z275	G. Enroll SpEd K-21 Funded [Enroll BEA Resident] * [SpEd K-21 Fund%] 227.00 * 0.1350	30.65
Z277	I. SpEd 3-PK 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 5.00 * 0.00 * 1.15 ELSE (5.00 * 9,060.50 * 1.15)	\$ 52,097.88
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 19.96
Z280	2. Age K-21 Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN ([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * [Enroll SpEd K-21] ELSE ([SpEd BEA Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Funded] IF 0.00 > 0 THEN (0.00 * 0.9950 - 19.96) * 36.00 ELSE (9,060.50 * 0.9950 - 19.96) * 30.65	\$ 275,704.03

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B4	K. State Safety Net Award	\$ 0.00
N7	L. Total 4121 [SpEd 3-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc] 52,097.88 + 275,704.03 + 0.00 + 0.00 + 0.00	\$ 327,801.91
N8	M. Total 4122 [Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor] 1.00 * 9,060.50 * 1.15	\$ 10,419.58
N10	N. Total Sped Allocation [Total 4121] + [Total 4122] 327,801.91 + 10,419.58	\$ 338,221.49

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2	O. Kindergarten - Age 21	36.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Enroll SpEd K-21] IF 0.00 > 0 THEN 0.00 * 36.00 ELSE 9,060.50 * 36.00	\$ 326,178.00
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.2872
Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 326,178.00 / (1 + 0.2872)	\$ 253,401.18
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.10810
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 253,401.18 * 0.10810	\$ 27,392.67
Z291	Total program 21	\$ 355,194.58

[Total 4121] + [Gen Apport 3121]

327,801.91 + 27,392.67

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

BEA Calculated Staff Units

Item Code		Amount
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(12.00 + 15.00 + 16.50 + 18.00) * 0.071170$	4.377
Z220	CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $22.00 * 0.04600$	1.012
Z221	CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $39.00 * 0.04600$	1.794
Z222	CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $38.50 * 0.04623$	1.780
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(51.00 + 9.50 + 1.50 + 4.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.04857$	3.206
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $(4.377 + 1.012 + 1.794 + 1.780 + 3.206) / 227.00$	0.053608
Z555	CAS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(12.00 + 15.00 + 16.50 + 18.00) * 0.004334$	0.267
Z555Z4	CAS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CAS BEA Ratio 4}]$ $22.00 * 0.00399$	0.088
Z555Z6	CAS BEA FTE 5-6	0.156

[Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]

39.00 * 0.00399

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 38.50 * 0.00399	0.154
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 + 9.50 + 1.50 + 4.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.00402	0.266
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (0.267 + 0.088 + 0.156 + 0.154 + 0.266) / 227.00	0.004101
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (12.00 + 15.00 + 16.50 + 18.00) * 0.018204	1.120
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 22.00 * 0.01721	0.379
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 39.00 * 0.01721	0.671
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 38.50 * 0.01700	0.655
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 + 9.50 + 1.50 + 4.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.01710	1.129
594X	CLS Special Ed BEA Rate (K-12)	0.017419

([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]

(1.120 + 0.379 + 0.671 + 0.655 + 1.129) / 227.00

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Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.053608 * 65,216.05 * 1.12	\$ 3,915.63
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.053608 * 66,520.00) * (1.12 + 0.00)) - 3,915.63	\$ 78.29
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 3,915.63 + 78.29	\$ 3,993.92
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004101 * 96,805.00 * 1.12	\$ 444.64
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004101 * 98,741.00 * 1.12 - 444.64	\$ 8.89
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 444.64 + 8.89	\$ 453.53
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017419 * 46,784.33 * 1.12	\$ 912.73
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017419 * 47,720.00 * 1.12 - 912.73	\$ 18.25
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 912.73 + 18.25	\$ 930.98
Z234	TOTAL Salary BEA	\$ 5,378.43

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

3,993.92 + 453.53 + 930.98

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.053608 + 0.004101) * 10,127.64	\$ 584.46
Z236	2. CIS/CAS BEA Insurance Inc Total ((([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance Inc]) + (([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Blend Inc] * [Cert Health Factor]))) - [CIS/CAS BEA Insurance Maint Total] (((0.053608 + 0.004101) * 3,892.00) + ((0.053608 + 0.004101) * (8,076.00 * 1.02))) - 584.46	\$ 115.52
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017419 * 10,127.64	\$ 176.41
Z238	4. CLS BEA Insurance Inc Total (([CLS BEA FTE K-12] * [CLS Health Insurance Inc]) + ([CLS BEA FTE K-12] * [CLS Health Insurance Blend Inc] * [CLS Health Factor])) - [CLS BEA Insurance Maint Total] ((0.017419 * 3,892.00) + (0.017419 * 8,076.00 * 1.430)) - 176.41	\$ 92.55
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (3,915.63 + 444.64) * 0.23800	\$ 1,037.74
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (78.29 + 8.89) * 0.23160	\$ 20.19
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 912.73 * 0.24330	\$ 222.07
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 18.25 * 0.20830	\$ 3.80
Z243	9. TOTAL Benefits BEA	\$ 2,252.74

[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]

584.46 + 115.52 + 176.41 + 92.55 + 1,037.74 + 20.19 + 222.07 + 3.80

Substitutes BEA

Item Code	Amount
Z244 Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.053608 * 0.9170) * (4.000 * 151.86)	\$ 29.86

MSOC BEA

Item Code	Amount
Z245 MSOC BEA Per Student (([Enroll Total w/ Run Start and Dropout and ALE] * [MSOC-Reg]) + (([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [MSOC-LabSci])) / [Enroll Total w/ Run Start and Dropout and ALE] ((227.00 * 1,293.16) + ((9.50 + 1.50 + 4.00 + 51.00 + 0.00 + 0.00 + 0.00 + 0.00) * 177.64)) / 227.00	\$ 1,344.81
Z226pd Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.053608 * 66,520.00) * (1.12 + 0.00)) / 180.00) * 2.00	\$ 44.38
Z240pd 2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 44.38 * 0.23160	\$ 10.28
4120pd 3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 44.38 + 10.28	\$ 54.66

3. BEA Rate for Special Education

Item Code	Amount
Z246 3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,378.43 + 2,252.74 + 29.86 + 1,344.81 + 54.66	\$ 9,060.50

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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 %] 228.00 * 0.4053	92.41
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 92.41 * 2.39750 * 36.00 / 15.00 / 900.00	0.591
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.591 * 65,216.05 * 1.12	\$ 43,167.81
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((0.591 * 66,520.00) * (1.12 + 0.00)) - 43,167.81	\$ 863.11
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 0.591 * 10,127.64	\$ 5,985.44
Z072	F. LAP CIS Insurance Benefits Increase (([LAP CIS FTE] * [Certificated Health Insurance Inc]) + ([LAP CIS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [LAP CIS Insurance] ((0.591 * 3,892.00) + (0.591 * 8,076.00 * 1.02)) - 5,985.44	\$ 1,183.11
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 43,167.81 * 0.23800	\$ 10,273.94
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 863.11 * 0.23160	\$ 199.90

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M56	I. Learning Assistance Program: Total Allocated MSOC [Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries (((LAP CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.591 * 66,520.00) * (1.12 + 0.00)) / 180.00) * 2.00	\$ 489.23
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 489.23 * 0.23160	\$ 113.31
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 489.23 + 113.31	\$ 602.54
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] + [Total LAP Regular PD] 43,167.81 + 863.11 + 5,985.44 + 1,183.11 + 10,273.94 + 199.90 + 0.00 + 602.54	\$ 62,275.85

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High PovertyLAP PY HiPov Students	0.00
Z068A	B. Formulated Staffing Units - High PovertyFormulated Staffing Units - High Poverty (((LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((0.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.000
Z069hp	C. School CIS Salary Maint TotalLAP HiPov CIS Salary Maint [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 65,216.05 * 1.12	\$ 0.00
Z070hp	D. CIS Salary IncreaseLAP HiPov CIS Salary Inc (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((0.000 * 66,520.00) * (1.12 + 0.00)) - 0.00	\$ 0.00

Z071hp	E. CIS Insurance BenefitsLAP HiPov CIS Insurance [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.000 * 10,127.64	\$	0.00
Z072hp	F. CIS Insurance Benefits IncreaseLAP HiPov CIS Insurance Inc (((LAP HiPov CIS FTE] * [Certificated Health Insurance Inc]) + (LAP HiPov CIS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [LAP HiPov CIS Insurance] ((0.000 * 3,892.00) + (0.000 * 8,076.00 * 1.02)) - 0.00	\$	0.00
Z073hp	G. CIS Payroll Tax and BenefitsLAP HiPov CIS Benefits Maint [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.23800	\$	0.00
Z074hp	H. CIS Payroll Tax and Benefits ? IncreaseLAP HiPov CIS Benefits Inc [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.23160	\$	0.00
M56hp	I. LAP MSOCTotal MSOC -LAP HiPov [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1.?Professional Learning Days SalariesLAP HiPov CIS PD Salary (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 66,520.00) * (1.12 + 0.00)) / 180.00) * 2.00	\$	0.00
Z074hppd	2. Professional Learning Day ? Payroll Tax and BenefitsLAP HiPov CIS PD Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.23160	\$	0.00
4155hppd	3. Total LAP Professional Learning DaysTotal LAP High Poverty Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 0.00 + 0.00	\$	0.00
O7hp	K. Total Learning Assistance Program - High PovertyLAP HiPov TOTAL [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 HiPov] + [Total LAP HiPov PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
LAP Program Totals			
071a	Calculated Allotment - Regular & High PovertyLAP Total Due [LAP HiPov TOTAL] + [LAP Regular TOTAL] 0.00 + 62,275.85	\$	62,275.85

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V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 13.00 + 7.00 + 3.00	23.00
A62	B. TBIP Enroll K-6 Subtotal	13.00
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] 13.00 * 4.778 * 36.00 / 15.00 / 900.00	0.166
A63	D. TBIP Enroll 7-8 Subtotal	7.00
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] 7.00 * 6.778 * 36.00 / 15.00 / 900.00	0.127
A64	F. TBIP Enroll 9-12 Subtotal	3.00
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] 3.00 * 6.778 * 36.00 / 15.00 / 900.00	0.054
A65	H. TBIP Exited Kindergarten - Grade 12	4.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 4.00 * 3.000 * 36.00 / 15.00 / 900.00	0.032
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] 0.166 + 0.127 + 0.054 + 0.032	0.379

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.379 * 65,216.05 * 1.12	\$ 27,682.91
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] (((0.379 * 66,520.00) * (1.12 + 0.00)) - 27,682.91	\$ 553.50
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 0.379 * 10,127.64	\$ 3,838.38
Z081	N. TBIP CIS Insurance Inc (((Total TBIP CIS FTE] * [Certificated Health Insurance Inc]) + ((Total TBIP CIS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [TBIP CIS Insurance] (((0.379 * 3,892.00) + (0.379 * 8,076.00 * 1.02)) - 3,838.38	\$ 758.71
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 27,682.91 * 0.23800	\$ 6,588.53
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 553.50 * 0.23160	\$ 128.19
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((0.379 * 66,520.00) * (1.12 + 0.00)) / 180.00) * 2.00	\$ 313.74
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 313.74 * 0.23160	\$ 72.66
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 313.74 + 72.66	\$ 386.40

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Z085	S. TBIP TOTAL [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] + [Total TBIP PD] 27,682.91 + 553.50 + 3,838.38 + 758.71 + 6,588.53 + 128.19 + 0.00 + 386.40	\$ 39,936.62
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 39,936.62 * 0.0197	\$ 786.75
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 39,936.62 - 786.75	\$ 39,149.87

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VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	11.35
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 11.35 * 2.1590 * 36.00 / 15.00 / 900.00	0.065
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.065 * 65,216.05 * 1.12	\$ 4,747.73
Z089	D. HiCap CIS Salary Inc (((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.065 * 66,520.00) * (1.12 + 0.00)) - 4,747.73	\$ 94.93
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.065 * 10,127.64	\$ 658.30
Z091	F. HiCap CIS Insurance Inc (((HiCap CIS FTE] * [Certificated Health Insurance Inc]) + ((HiCap CIS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [HiCap CIS Insurance] ((0.065 * 3,892.00) + (0.065 * 8,076.00 * 1.02)) - 658.30	\$ 130.12
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 4,747.73 * 0.23800	\$ 1,129.96
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 94.93 * 0.23160	\$ 21.99
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((0.065 * 66,520.00) * (1.12 + 0.00)) / 180.00) * 2.00	\$ 53.81
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 53.81 * 0.23160	\$ 12.46
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 53.81 + 12.46	\$ 66.27
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD] 4,747.73 + 94.93 + 658.30 + 130.12 + 1,129.96 + 21.99 + 0.00 + 66.27	\$ 6,849.30

VII. School Food Service – Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] 0.00 + 0.00 + 600.00 + 0.00	\$ 600.00
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] 0.00 * 0.200000	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] 0.00 * 0.180000	0.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] 2,000.00 * 0.30	600.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] 0.00 * 0.2000	0.00

VIII. 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] 184,000.00 + 0.00	\$ 184,000.00