



# Northwest Educational Service District 189

*Together We Can*

*Board of Directors:*  
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Larry Francois, *Superintendent*

November 23, 2021

Ms. Dana Brown-Davis, Clerk of Whatcom County Council  
Whatcom County Courthouse  
311 Grand Avenue Suite #105  
Bellingham, WA. 98225

RE: Certification of Tax Levies for 2022 Collection – Second Class School Districts

Dear Ms. Brown-Davis:

The Northwest Educational Service District 189 is certifying the following excess levies on behalf of Meridian School District No. 505.

General Fund (Enrichment)	\$ 4,269,167	Subject to lesser of voter approved/ \$2.50 per \$1,000/per pupil limitation
Capital Projects Fund	\$ 683,067	
Debt Service Fund	\$ 1,270,000	
Transportation Vehicle Fund	\$ 0	

A copy of the Budget Adoption Resolution and Budget and Excess Levy Summary page from the adopted budget of the Meridian School District is included as part of this certification. **In addition to the amounts certified, I am requesting that additional levies be made to make the district whole for tax refunds made in prior years, as allowable by law.**

**Refunds requested are as follows:**

General Fund-Enrichment (apply to Capital Projects levy)	\$18,286.36
Debt Service Fund (Bond)	\$ 6,522.62
Capital Projects	\$ 822.06

If you believe the amounts that I have certified are in error, need to be adjusted in any manner (other than for the tax refunds mentioned above), or if you have other questions, please contact me.

Respectfully,  
On behalf of Larry Francois, Superintendent

*Lori R. McLeod*  
\_\_\_\_\_  
Lori R. McLeod, Fiscal Services Supervisor  
Phone 360.299.4715 / e-mail: [lmcleod@nwesd.org](mailto:lmcleod@nwesd.org)

Attachments

cc: Rebecca Xczar, Whatcom County Assessor  
Kathy Zegers, County Assessor's Office  
Daniel Yorton, Meridian School District

MERIDIAN SCHOOL DISTRICT NO. 505  
WHATCOM COUNTY, WASHINGTON

RESOLUTION NO. 06-21

ADOPTION OF 2021-22 BUDGET

A RESOLUTION of the Board of Directors of Meridian School District No. 505, Whatcom County, Washington, fixing and determining fund appropriations; adopting the 2021-2022 budget, the four year budget plan summary and the four-year enrollment projection; and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF MERIDIAN SCHOOL DISTRICT NO. 505, WHATCOM COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Meridian School District No. 505, Whatcom County, Washington (the "District"), takes note of the following facts and hereby makes the following findings and determinations:

(a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2021-22 fiscal year. The 2021-22 budget includes, among other things, a complete financial plan of the District for the ensuing 2021-22 fiscal year and a summary of the four year budget plan that includes a four-year enrollment projection.

(b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2021-22 budget on or before August 1, 2021. Prior to adoption of the 2021-22 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2021-22 budget, the four year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240 (a/k/a educational programs and operation levy).

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on June 23, 2021, in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2021-22 budget.

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2021-22 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

(a) The Board hereby fixes and determines the appropriation from each fund contained in the 2021-22 budget and approves an operating transfer from the Capital Projects fund to the General Fund as follows:


General Fund	\$30,178,574
Capital Projects Fund	\$1,357,786
Capital Projects fund transfer to the General Fund	\$658,873
Transportation Vehicle Fund	\$602,525
Debt Service Fund	\$1,235,375
Associated Student Body Fund	\$363,273

(b) The Board hereby adopts the 2021-22 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and determined above, all of which are on file with the District and incorporated herein by this reference.


Section 3. General Authorization and Ratification. The Secretary to the Board, the Chair of the Board, the District's Director of Business and Finance and other appropriate officers of the District are hereby further authorized to take all other action, to do all other things consistent with this resolution, and to execute all other documents necessary to effectuate the provisions of this resolution, and all actions heretofore taken in furtherance thereof and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

ADOPTED by the Board of Directors of Meridian School District No. 505, Whatcom County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 23 day of June, 2021, the following Directors being present and voting in favor of the resolution.


MERIDIAN SCHOOL DISTRICT NO. 505  
WHATCOM COUNTY, WASHINGTON

  
Chair and Director

\_\_\_\_\_  
Vice Chair] and Director

  
Director

  
Director

  
Director

  
Secretary to the Board of Directors

**Meridian School District No.505**

**BUDGET AND EXCESS LEVY SUMMARY**

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	29,153,574	361,909	1,248,657	1,591,659	234,806
Total Appropriation (Expenditures)	30,178,574	363,273	1,235,375	1,357,786	602,525
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	658,873	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,024,999	-1,364	13,282	-424,999	-367,719
Beginning Total Fund Balance	3,000,000	230,000	774,000	450,000	392,719
Ending Total Fund Balance	1,975,000	228,636	787,282	25,000	25,000
<b>SECTION B: EXCESS LEVIES FOR 2022 COLLECTION</b>					
Excess levies approved by voters for 2022 collection	4,269,167	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2022 collection after rollback	4,269,167	XXXXX	1,270,000	683,067	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.





# Meridian

Final Audit Report

2021-11-23

Created:	2021-11-23
By:	Noreen McKinney (nmckinney@nwesd.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAbByiYGnZzjiWXSTeX5_yLsoNFR-5LGA3

## "Meridian" History

-  Document created by Noreen McKinney (nmckinney@nwesd.org)  
2021-11-23 - 10:13:16 PM GMT- IP address: 168.99.78.5
-  Document emailed to Lori McLeod (lmcleod@nwesd.org) for signature  
2021-11-23 - 10:13:51 PM GMT
-  Email viewed by Lori McLeod (lmcleod@nwesd.org)  
2021-11-23 - 10:14:42 PM GMT- IP address: 168.99.78.5
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Signature Date: 2021-11-23 - 10:15:12 PM GMT - Time Source: server- IP address: 168.99.78.5
-  Agreement completed.  
2021-11-23 - 10:15:12 PM GMT