



# Northwest Educational Service District 189

*Together We Can*

*Board of Directors:*  
Claudia J. Buxton  
Charles Crabtree  
Cory Duskin  
Dr. Alan Erickson  
Oscar Escalante  
Merle Kirkley  
Sue Phillips  
Dr. Jack Thompson  
Mark Venn

1601 R. Avenue, Anacortes, WA 98221  
(360) 299-4000 | Fax (360) 299-4070  
[www.nwesd.org](http://www.nwesd.org)

Larry Francois, *Superintendent*

November 23, 2021

Ms. Linda Hammons, Clerk  
Board of Skagit County Commissioners  
1800 Continental Place, Suite 100  
Mount Vernon, WA 98273

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

Dear Ms. Hammons:

The Northwest Educational Service District 189 is certifying the following excess levies on behalf of Concrete School District No. 11:

		<u>Refunds</u>
General Fund	\$ 1,395,300 (subject to per pupil limitation)	\$ 2,816.13
Capital Projects Fund	\$ 0	
Debt Service Fund	\$ 0	
Transportation Vehicle Fund	\$ 0	

A copy of the Levy Resolution, Budget Adoption Resolution and Budget and Excess Levy Summary page from the adopted budget of the Concrete 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.**

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: Dave Thomas, Skagit County Assessor  
Rebecca Xczar, Whatcom County Assessor  
Danna Rogers, Concrete School District

CONCRETE SCHOOL DISTRICT NO. 11  
SKAGIT AND WHATCOM COUNTIES, WASHINGTON

RESOLUTION NO.1376

CERTIFICATION OF 2022 EXCESS PROPERTY TAXES

A RESOLUTION of the Board of Directors of Concrete School District No.11, Skagit and Whatcom counties, Washington, certifying to the Board of County Commissioners of Skagit and Whatcom Counties, Washington and the Superintendent of Northwest ESD 189, the amount of excess property taxes to be levied in year 2021 and collected in year 2022 for the District's General Fund, and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF CONCRETE SCHOOL DISTRICT NO. 11, SKAGIT & WHATCOM COUNTIES, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Concrete School District No. 11, Skagit and Whatcom Counties, Washington (the "District") takes note of the following facts and makes the following findings and determinations:

By Resolution No. 1365, the Board adopted a budget for Fiscal Year 2021-22, (the "2021-22 Budget") that included certified General Fund educational programs and operations excess property taxes in the amount of \$1,331,988 to be levied in 2021 and collected in 2022. The Board has determined that the amount of the District's General Fund educational programs and operations excess tax levy previously certified in the 2021-22 Budget of \$1,331,988 should now be increased to \$1,395,300.

Section 2. Certification of General Fund Excess Property Tax Levy; Assessor Authorization. Pursuant to RCW 84.52.020, the Board certifies to the Board of County Commissioners of Skagit and Whatcom Counties, Washington and the Superintendent of Northwest ESD 189 an excess property tax levy in the amount of \$1,395,300 to be levied in calendar year 2021 and collected in calendar year 2022 for the District's General Fund ("2022 GF Levy Amount").

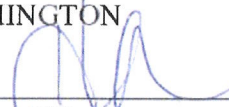
Section 3. General Authorization and Ratification. The Secretary to the Board, the Chair of the Board, the District's Business Manager and other appropriate officers of the District are severally authorized to take all other actions and execute all other documents necessary to effectuate the provisions of this resolution, and all prior actions taken in furtherance of and not inconsistent with the provisions of this resolution are ratified and confirmed in all respects.

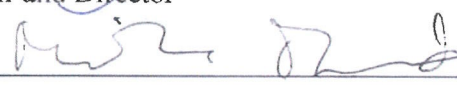
Section 4. Effective Date. This resolution takes effect from and after its adoption.

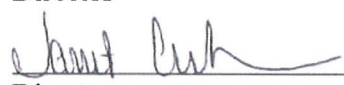
ADOPTED by the Board of Directors of Concrete School District No. 11, Skagit and Whatcom Counties, Washington, at a regular open public meeting thereof, of which due notice


was given as required by law, held this 18th day of November, 2021, the following Directors being present and voting in favor of the resolution.

CONCRETE SCHOOL DISTRICT NO. 11  
SKAGIT AND WHATCOM COUNTIES,  
WASHINGTON

  
\_\_\_\_\_  
Chair and Director

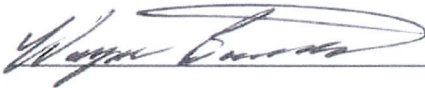
  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

ATTEST:

  
\_\_\_\_\_

Secretary to the Board of Directors

**EXHIBIT A**

**2021-22 Budget and Excess Levy Summary**

**CONCRETE SCHOOL DISTRICT NO. 11**

**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	10,542,781	79,400	0	150,500	88,360
Total Appropriation (Expenditures)	10,858,737	86,375	0	594,000	330,868
Other Financing Uses--Transfers Out (G.L. 536)	150,000	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-465,955	-6,975	0	-443,500	-242,508
Beginning Total Fund Balance	2,466,364	60,654	0	444,274	337,868
Ending Total Fund Balance	2,000,408	53,679	0	774	95,360
<b>SECTION B: EXCESS LEVIES FOR 2022 COLLECTION</b>					
Excess levies approved by voters for 2022 collection	1,500,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	168,012	0	0	0	0
Net excess levy amount for 2022 collection after rollback	1,331,988	XXXXX	0	0	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.



CONCRETE SCHOOL DISTRICT NO. 11  
SKAGIT COUNTY WASHINGTON

RESOLUTION NO. 1365

ADOPTION OF 2021-22 BUDGET

A RESOLUTION of the Board of Directors of Concrete School District No.11, Skagit County Washington, fixing and determining fund appropriations; adopting the 2021-22 budget, the four year budget plan summary and the four-year enrollment projection; approving fund transfers; and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF CONCRETE SCHOOL DISTRICT NO. 11, SKAGIT COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Concrete School District No. 11, Skagit 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 and published electronic notice of the same on its website. The 2021-22 budget includes, among other things, fund transfers, 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 July 26, 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, as follows:

General Fund	\$ 10,858,737
Capital Projects Fund	\$ 594,000
Transportation Vehicle Fund	\$ 330,868
Debt Service Fund	\$ 0
Associated Student Body Fund	\$ 86,375

(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.

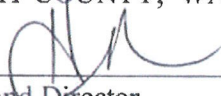
Section 3. Fund Transfers.

- (a) Pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors is executing a resolution as part of this budget hearing requesting approval for operating transfers from the General Fund to the Capital Project Fund up to the amount of \$150,000; and

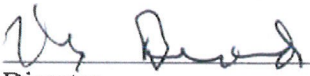
Section 4. General Authorization and Ratification. The Secretary to the Board, the Chair of the Board, the District's Business Manager and other appropriate officers of the District are hereby further authorized to take all other action, to do all other things consistent with this resolution, and to 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.

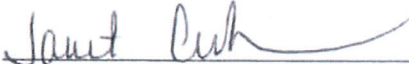
ADOPTED by the Board of Directors of Concrete School District No. 11, Skagit County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 26<sup>th</sup> day of July, 2021, the following Directors being present and voting in favor of the resolution.

CONCRETE SCHOOL DISTRICT NO. 11  
SKAGIT COUNTY, WASHINGTON


  
\_\_\_\_\_  
Chair and Director

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

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Secretary to the Board of Directors

## Concrete School District No.011

## 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>					
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Net excess levy amount for 2022 collection after rollback	1,331,988	XXXXX	0	0	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.

# Concrete

## Final Audit Report

2021-11-23

Created:	2021-11-23
By:	Noreen McKinney (nmckinney@nwesd.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAqKSmQ0H2mh-bRhUiJhwUhrn1992Rrojw

## "Concrete" History



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