

San Juan Island School District No.149

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	11,021,647	57,148	408,250	1,162,229	55,554
Total Appropriation (Expenditures)	11,236,334	58,012	337,000	774,620	230,000
Other Financing Uses--Transfers Out (G.L. 536)	3,250	XXXX	0	942,484	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	-217,937	-864	71,250	-554,875	-174,446
Beginning Total Fund Balance	960,139	28,615	10,000	568,126	179,626
Ending Total Fund Balance	742,202	27,751	81,250	13,251	5,180

SECTION B: EXCESS LEVIES FOR 2017 COLLECTION

Excess levies approved by voters for 2017 collection	2,250,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	45,785	0	0	0	0
Net excess levy amount for 2017 collection after rollback	2,204,215	XXXX	0	1,291,510	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 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	753.29		746.00		794.00	
FTE Certificated Employees	51.198		53.400		60.300	
FTE Classified Employees	31.965		32.357		36.656	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	8,928,057		10,139,028		11,021,647	
Total Expenditures	8,705,947		10,145,708		11,236,334	
Total Beginning Fund Balance	611,415		565,402		960,139	
Total Ending Fund Balance	821,451		550,222		742,202	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	4,670,722	53.65	5,193,680	51.19	6,128,182	54.54
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	1,106,697	12.71	1,195,227	11.78	1,200,113	10.68
Vocational Instruction	179,639	2.06	252,973	2.49	263,054	2.34
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	349,034	4.01	367,498	3.62	379,996	3.38
Other Instructional Programs	21,017	0.24	592,090	5.84	546,785	4.87
Community Services	14,661	0.17	0	0.00	0	0.00
Support Services	2,364,176	27.16	2,544,240	25.08	2,718,204	24.19
Total - Program Groups	8,705,947	100.00	10,145,708	100.00	11,236,334	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	4,807,435	55.22	6,029,072	59.42	6,687,375	59.52
Teaching Support	779,698	8.96	806,244	7.95	1,036,234	9.22
Other Supportive Activities	1,749,361	20.09	1,867,999	18.41	2,007,749	17.87
Building Administration	556,527	6.39	575,778	5.68	655,837	5.84
Central Administration	812,927	9.34	866,615	8.54	849,139	7.56
Total - Activity Groups	8,705,947	100.00	10,145,708	100.00	11,236,334	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	3,524,400	40.48	3,914,757	38.59	4,521,739	40.24
Classified Salaries	1,550,486	17.81	1,669,590	16.46	1,886,606	16.79

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
Employee Benefits and Payroll Taxes	1,852,482	21.28	2,131,653	21.01	2,380,743	21.19
Supplies, Instructional Resources and Noncapitalized Items	495,086	5.69	468,387	4.62	637,385	5.67
Purchased Services	1,186,463	13.63	1,691,991	16.68	1,729,776	15.39
Travel	72,241	0.83	87,725	0.86	80,085	0.71
Capital Outlay	24,789	0.28	181,605	1.79	0	0.00
Total - Objects	8,705,947	100.00	10,145,708	100.00	11,236,334	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2014-2015	Budget 2/ 2015-2016	Budget 3/ 2016-2017
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	25.20	50.00	56.00
2. Grade 1	43.50	51.00	57.00
3. Grade 2	50.30	39.00	55.00
4. Grade 3	56.61	48.00	45.00
5. Grade 4	62.87	60.00	56.00
6. Grade 5	56.90	65.00	54.00
7. Grade 6	49.52	50.00	68.00
8. Grade 7	64.24	45.00	62.00
9. Grade 8	61.60	69.00	55.00
10. Grade 9	63.47	69.00	70.00
11. Grade 10	70.23	66.00	71.00
12. Grade 11 (excluding Running Start)	64.59	58.00	65.00
13. Grade 12 (excluding Running Start)	66.34	64.00	63.00
14. SUBTOTAL	735.37	734.00	777.00
15. Running Start	13.08	12.00	11.50
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	4.84	0.00	5.50
18. TOTAL K-12	753.29	746.00	794.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	51.198	53.400	60.300
2. General Fund FTE Classified Employees /4	31.965	32.357	36.656

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,051,885	2,058,550	2,161,719
2000 Local Nontax Support	516,874	1,008,730	1,026,820
3000 State, General Purpose	4,299,348	4,792,574	5,251,593
4000 State, Special Purpose	1,023,177	1,129,001	1,143,323
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	480,552	472,139	481,050
7000 Revenues from Other School Districts	27,664	21,450	19,892
8000 Revenues from Other Entities	355,228	369,809	399,766
9000 Other Financing Sources	173,328	286,775	537,484
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	8,928,057	10,139,028	11,021,647
EXPENDITURES			
00 Regular Instruction	4,670,722	5,193,680	6,128,182
10 Federal Stimulus	0	0	0
20 Special Education Instruction	1,106,697	1,195,227	1,200,113
30 Vocational Education Instruction	179,639	252,973	263,054
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	349,034	367,498	379,996
70 Other Instructional Programs	21,017	592,090	546,785
80 Community Services	14,661	0	0
90 Support Services	2,364,176	2,544,240	2,718,204
B. TOTAL EXPENDITURES	8,705,947	10,145,708	11,236,334
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	12,075	8,500	3,250
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)	210,035	-15,180	-217,937
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	11,943	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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	8,740	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	73,321	0	0
G.L.890 Unassigned Fund Balance	517,411	565,402	960,139
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	611,415	565,402	960,139
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	12,057	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	8,740	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	83,778	0	0
G.L.890 Unassigned Fund Balance	716,876	550,222	742,202
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	821,451	550,222	742,202

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Tax	2,050,102	2,058,315	2,161,719
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	1,287	0	0
1500 Timber Excise Tax	496	235	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,051,885	2,058,550	2,161,719
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	83,151	50,000	61,900
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	1,475	1,000	1,000
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	17,917	14,850	5,500
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	151,258	170,000	178,390
2300 Investment Earnings	602	350	750
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	193,847	610,150	740,280
2600 Fines and Damages	1,955	1,200	1,200
2700 Rentals and Leases	3,462	2,575	3,500
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	42,528	12,000	14,300
2910 E-Rate	20,680	146,605	20,000
2000 TOTAL LOCAL SUPPORT NONTAX	516,874	1,008,730	1,026,820
STATE, GENERAL PURPOSE			
3100 Apportionment	4,198,660	4,681,804	5,158,314

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
3121 Special Education--General Apportionment	100,688	110,770	93,279
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	4,299,348	4,792,574	5,251,593
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	273	0	0
4121 Special Education	513,006	597,833	606,404
4122 Special Ed-Infants and Toddlers-State	8,654	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	156,750	175,810	166,807
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	15,294	13,175	14,729
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	37,716	33,334	32,980
4174 Highly Capable	7,227	7,502	8,293
4188 Childcare	0	0	0
4198 School Food Services	4,458	3,446	4,110
4199 Transportation--Operations	277,902	297,901	310,000
4300 Other State Agencies, Unassigned	136	0	0
4321 Special Education--Other State Agencies	1,761	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	1,023,177	1,129,001	1,143,323
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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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
6111 Federal Stimulus--Title I	0	XXXXX	XXXXX
6112 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6114 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6118 Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6119 Federal Stimulus--Other	0	XXXXX	XXXXX
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	185,299	187,625	178,322
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	5,189	4,801	4,500
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	95,710	95,307	107,557
6152 School Improve, Fed Other Title Grants under ESEA, Fed	47,447	42,000	29,073
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)	8,949	12,906	16,598
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	129,830	122,500	140,000
6199 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	XXXXX	XXXXX
6212 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6214 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6218 Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6219 Federal Stimulus--Other	0	XXXXX	XXXXX
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	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
6311 Federal Stimulus--Title I	0	XXXXX	XXXXX
6312 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6314 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	XXXXX	XXXXX
6321 Special Education--Medicaid Reimbursement	4,401	7,000	5,000
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
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	3,726	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	480,552	472,139	481,050
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	18,830	21,450	11,092
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	8,835	0	8,800
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	27,664	21,450	19,892
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	355,228	369,809	399,766
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	355,228	369,809	399,766
OTHER FINANCING SOURCES			
9100 Sale of Bonds	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	173,328	286,775	537,484
9000 TOTAL OTHER FINANCING SOURCES	173,328	286,775	537,484
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,928,057	10,139,028	11,021,647

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EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REGULAR INSTRUCTION			
01 Basic Education	4,609,618	5,131,791	6,017,301
02 Alternative Learning Experience	61,103	61,889	110,881
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	4,670,722	5,193,680	6,128,182
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	XXXXX	XXXXX
12 Federal Stimulus - School Improvement	0	XXXXX	XXXXX
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	XXXXX	XXXXX
14 Federal Stimulus - IDEA	0	XXXXX	XXXXX
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	XXXXX	XXXXX
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	930,256	1,017,281	1,025,544
22 Special Education, Infants and Toddlers, State	6,488	0	0
24 Special Education, Supplemental, Federal	169,953	177,946	174,569
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	1,106,697	1,195,227	1,200,113
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	174,687	248,172	258,768
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	4,952	4,801	4,286
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	179,639	252,973	263,054
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	87,783	86,267	102,491
52 Other Title Grants Under ESEA - Federal	43,517	XXXXX	XXXXX

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
52 School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	42,049	27,688
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	159,522	175,315	166,807
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	10,232	10,745	10,434
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	8,774	12,906	14,312
65 Transitional Bilingual, State	39,205	40,216	58,264
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	349,034	367,498	379,996
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	1,472	1,500	1,500
74 Highly Capable	8,013	8,590	13,059
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	11,531	582,000	532,226
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	21,017	592,090	546,785
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Childcare	0	0	0
89 Other Community Services	14,661	0	0
80 TOTAL COMMUNITY SERVICES	14,661	0	0
SUPPORT SERVICES			
97 District-wide Support	1,745,963	1,928,018	2,034,182
98 School Food Services	345,698	331,384	376,951

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
99 Pupil Transportation	272,515	284,838	307,071
90 TOTAL SUPPORT SERVICES	2,364,176	2,544,240	2,718,204
TOTAL PROGRAM EXPENDITURES	8,705,947	10,145,708	11,236,334

San Juan Island School District No.149

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	6,017,301	50,000		3,508,346	484,657	1,342,637	321,425	265,236	45,000	0
02 ALE	110,881	0		42,536	31,500	30,945	1,000	4,700	200	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	6,128,182	50,000		3,550,882	516,157	1,373,582	322,425	269,936	45,200	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	1,025,544	0		331,302	320,618	291,318	4,000	72,506	5,800	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	174,569	0		119,097	5,008	50,464	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	1,200,113	0		450,399	325,626	341,782	4,000	72,506	5,800	0
31 Voc, Basic, St	258,768	0		172,810	824	66,287	9,500	9,347	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	4,286	0		0	0	0	4,286	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

San Juan Island School District No.149

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	263,054	0		172,810	824	66,287	13,786	9,347	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
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	102,491	0		32,921	19,560	28,270	2,000	19,240	500	0
52 Other Title Grants under ESEA, Federal	27,688	0	0	11,215	0	4,629	0	11,844	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	166,807	0		98,845	13,259	43,132	5,071	6,500	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	10,434	0		5,151	0	1,070	4,213	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	14,312	0		0	0	0	0	13,607	705	0
65 Tran Biling, St	58,264	0		39,291	0	18,973	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

San Juan Island School District No.149

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
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	379,996	0	0	187,423	32,819	96,074	11,284	51,191	1,205	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	1,500	0		0	0	0	0	1,500	0	0
74 Highly Capable	13,059	0		5,930	0	2,129	0	5,000	0	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	532,226	0		20,010	0	0	0	512,216	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	546,785	0		25,940	0	2,129	0	518,716	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Childcare	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	2,034,182	0	0	134,285	716,697	341,841	77,350	738,229	25,780	0
98 Schl Food Serv	376,951	0	0	0	132,332	71,529	170,590	2,000	500	0
99 Pupil Transp	307,071	0	-50,000	0	162,151	87,519	37,950	67,851	1,600	0
TOTAL SUPPORT SERVICES	2,718,204	0	-50,000	134,285	1,011,180	500,889	285,890	808,080	27,880	0

San Juan Island School District No.149

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
OBJECT TOTALS	11,236,334	50,000	-50,000	4,521,739	1,886,606	2,380,743	637,385	1,729,776	80,085	0

San Juan Island School No. 149

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	7,218	0		5,948	0	1,270	0	0	0	0
22 Lrn Resrc	180,347	0		69,871	50,231	50,674	7,871	1,700	0	0
23 Princ Off	607,559	0		261,971	175,088	170,500	0	0	0	0
24 Guid/Coun	205,325	0		86,929	25,645	43,773	6,008	42,970	0	0
25 Pupil M/S	43,046	0		4,950	23,265	14,831	0	0	0	0
26 Health	90,916	0		24,651	20,496	20,769	0	25,000	0	0
27 Teaching	4,362,268	0		2,971,405	21,191	978,560	227,546	163,566	0	0
28 Extracur	378,161	50,000		62,122	108,483	35,556	45,000	32,000	45,000	0
29 Pmt to SD	0							0		
31 InstProDev	142,461	0		20,499	60,258	26,704	35,000	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	6,017,301	50,000		3,508,346	484,657	1,342,637	321,425	265,236	45,000	0
FTE PROGRAM STAFF				45.220	8.082					

San Juan Island School No. 149

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	48,278	0		0	31,500	16,778	0	0	0	0
24 Guid/Coun	6,994	0		4,909	0	2,085	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	55,609	0		37,627	0	12,082	1,000	4,700	200	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
Total	110,881	0		42,536	31,500	30,945	1,000	4,700	200	0
FTE PROGRAM STAFF				0.500	0.777					

San Juan Island School No. 149

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	130,045	0		94,799	2,250	31,596	500	0	900	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	237,363	0		124,584	0	42,973	0	69,806	0	0
27 Teaching	652,536	0		111,919	318,368	216,749	3,500	2,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,600	0		0	0	0	0	700	4,900	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	1,025,544	0		331,302	320,618	291,318	4,000	72,506	5,800	0
FTE PROGRAM STAFF				4.257	7.536					

San Juan Island School No. 149

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	0	0		0	0	0	0	0	0	0
27 Teaching	174,569	0		119,097	5,008	50,464	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	174,569	0		119,097	5,008	50,464	0	0	0	0
FTE PROGRAM STAFF				1.787	0.126					

San Juan Island School No. 149
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	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	14,070	0		9,529	824	3,717	0	0	0	0
24 Guid/Coun	23,810	0		17,818	0	5,992	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	214,888	0		145,463	0	56,578	9,500	3,347	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	6,000	0		0	0	0	0	6,000	0	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	258,768	0		172,810	824	66,287	9,500	9,347	0	0
FTE PROGRAM STAFF				3.835	0.021					

San Juan Island School No. 149

PROGRAM 38 - Vocational, 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	4,286	0		0	0	0	4,286	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	4,286	0		0	0	0	4,286	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

San Juan Island School No. 149

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	101,991	0		32,921	19,560	28,270	2,000	19,240	0	0
29 Pmt to SD	0							0		
31 InstProDev	500	0		0	0	0	0	0	500	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	102,491	0		32,921	19,560	28,270	2,000	19,240	500	0
FTE PROGRAM STAFF				0.500	0.488					

San Juan Island School No. 149

PROGRAM 52 - School Improvement, Federal 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	0	0		0	0	0	0	0	0	0
27 Teaching	13,277	0		9,090	0	4,187	0	0	0	0
28 Extracur	0			0	0					
29 Pmt to SD	0							0		
31 InstProDev	14,411	0		2,125	0	442	0	11,844	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	27,688	0	0	11,215	0	4,629	0	11,844	0	0
FTE PROGRAM STAFF				0.216	0.000					

San Juan Island School No. 149

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	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	31,832	0		13,953	4,024	7,355	0	6,500	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	134,975	0		84,892	9,235	35,777	5,071	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	166,807	0		98,845	13,259	43,132	5,071	6,500	0	0
FTE PROGRAM STAFF				1.368	0.291					

San Juan Island School No. 149

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	6,221	0		5,151	0	1,070	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	4,213	0		0	0	0	4,213	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	10,434	0		5,151	0	1,070	4,213	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

San Juan Island School No. 149

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		0	0	0	0	0	0	0	0	0
29 Pmt to SD		0						0		
31 InstProDev	14,312	0		0	0	0	0	13,607	705	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	14,312	0		0	0	0	0	13,607	705	0
FTE PROGRAM STAFF				0.000	0.000					

San Juan Island School No. 149

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	4,239	0		3,215	0	1,024	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	54,025	0		36,076	0	17,949	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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	58,264	0		39,291	0	18,973	0	0	0	0
FTE PROGRAM STAFF				1.533	0.000					

San Juan Island School No. 149

PROGRAM 73 - Summer School

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
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,500	0		0	0	0	0	1,500	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	1,500	0		0	0	0	0	1,500	0	0
FTE PROGRAM STAFF				0.000	0.000					

San Juan Island School No. 149

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	13,059	0		5,930	0	2,129	0	5,000	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	13,059	0		5,930	0	2,129	0	5,000	0	0
FTE PROGRAM STAFF				0.084	0.000					

San Juan Island School No. 149

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	12,216	0		0	0	0	0	12,216	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	520,010	0		20,010	0	0	0	500,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
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	532,226	0		20,010	0	0	0	512,216	0	0
FTE PROGRAM STAFF				0.000	0.000					

San Juan Island School No. 149

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	45,278	0			1,202	231	300	38,545	5,000	0
12 Supt Off	295,216	0		129,286	49,920	57,510	500	44,000	14,000	0
13 Busns Off	176,485	0		0	114,895	42,390	11,250	4,800	3,150	0
14 HR	91,960	0		4,999	52,920	22,041	500	9,370	2,130	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	15,000	0			0	0	13,000	2,000	0	0
63 Oper Bldg	232,672	0			152,196	80,476	0	0	0	0
64 Maintnce	267,345	0	0		134,073	53,272	42,300	37,700	0	0
65 Utilities	375,000	0	0		0	0	0	375,000	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	67,546	0					0	67,546		0
72 Info Sys	462,180	0	0	0	211,491	85,921	8,000	156,768	0	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	5,500	0	0	0	0	0	1,500	2,500	1,500	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	2,034,182	0	0	134,285	716,697	341,841	77,350	738,229	25,780	0
FTE PROGRAM STAFF				1.000	13.512					

San Juan Island School No. 149

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	61,406	0		0	40,640	20,266	0	0	500	0
42 Food	171,590	0					169,590	2,000		
44 Operation	143,955	0			91,692	51,263	1,000	0	0	0
49 Transfers	0		0							
Total	376,951	0	0	0	132,332	71,529	170,590	2,000	500	0
FTE PROGRAM STAFF				0.000	2.864					

San Juan Island School No. 149

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	2,818	0		0	2,185	633	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	37,292	0		0	23,473	12,319	0	1,500	0	0
52 Operation	245,060	0			136,493	74,567	30,250	2,150	1,600	0
53 Maintnce	63,710	0			0	0	7,700	56,010	0	0
56 Insurance	8,191							8,191		
59 Transfers	-50,000		-50,000							
Total	307,071	0	-50,000	0	162,151	87,519	37,950	67,851	1,600	0
FTE PROGRAM STAFF				0.000	2.959					

San Juan Island School District No.149

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/
01-21-251	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,748
01-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,200
ACTIVITY CODE 21 TOTAL		0.000				5,948
01-22-410	LIBRARY MEDIA SPECIALIST	0.880	67,288	67,288	67,287.50	59,213
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,671
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	987
ACTIVITY CODE 22 TOTAL		0.880				69,871
01-23-210	ELEMENTARY PRINCIPAL	1.000	105,463	105,463	105,463.00	105,463
01-23-230	SECONDARY PRINCIPAL	1.000	109,008	109,008	109,008.00	109,008
01-23-250	OTHER SCHOOL ADMINISTRATOR	1.000	47,500	47,500	47,500.00	47,500
ACTIVITY CODE 23 TOTAL		3.000				261,971
01-24-420	COUNSELOR	1.160	67,288	49,073	61,035.34	70,801
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,106
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,022
ACTIVITY CODE 24 TOTAL		1.160				86,929
01-25-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,950
ACTIVITY CODE 25 TOTAL		0.000				4,950
01-26-440	SOCIAL WORKER	0.297	67,288	67,288	67,289.56	19,985
01-26-441	SOCIAL WORKER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,264
01-26-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,402
ACTIVITY CODE 26 TOTAL		0.297				24,651
01-27-001	SICK LEAVE	0.000	0	0	0.00	91,496
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	282,363

San Juan Island School District No.149

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/
01-27-310	ELEMENTARY HOMEROOM TEACHER	22.167	67,288	35,700	53,992.60	1,196,854
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	201,281
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	19,583
01-27-320	SECONDARY TEACHER	17.116	67,288	35,700	57,187.54	978,822
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	174,661
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	18,045
01-27-330	OTHER TEACHER	0.100	67,288	67,288	67,290.00	6,729
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,099
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	472
ACTIVITY CODE 27 TOTAL		39.383				2,971,405
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,100
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,700
01-28-510	EXTRACURRICULAR	0.500	67,288	67,288	67,288.00	33,644
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,248
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,430
ACTIVITY CODE 28 TOTAL		0.500				62,122
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,499
ACTIVITY CODE 31 TOTAL		0.000				20,499
PROGRAM TOTAL		45.220				3,508,346

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.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

3/ Use three decimal places.

San Juan Island School District No.149

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/
02-24-420	COUNSELOR	0.100	49,073	49,073	49,090.00	4,909
ACTIVITY CODE 24 TOTAL		0.100				4,909
02-27-320	SECONDARY TEACHER	0.400	51,371	51,371	51,370.00	20,548
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,706
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	342
02-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	687
02-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	344
ACTIVITY CODE 27 TOTAL		0.400				37,627
PROGRAM TOTAL		0.500				42,536

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.

San Juan Island School District No.149

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/
21-21-130	OTHER DISTRICT ADMINISTRATOR	0.967	98,014	98,014	98,034.13	94,799
ACTIVITY CODE 21 TOTAL		0.967				94,799
21-26-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,811
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	1.000	63,165	63,165	63,165.00	63,165
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,317
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,053
21-26-460	PSYCHOLOGIST	0.603	67,288	67,288	67,288.56	40,575
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,627
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,036
ACTIVITY CODE 26 TOTAL		1.603				124,584
21-27-310	ELEMENTARY HOMEROOM TEACHER	0.790	52,125	51,088	51,764.56	40,894
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,679
21-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	907
21-27-320	SECONDARY TEACHER	0.840	67,288	51,371	59,897.62	50,314
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,218
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	839
21-27-330	OTHER TEACHER	0.057	60,493	60,493	60,491.23	3,448
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	563
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	57
ACTIVITY CODE 27 TOTAL		1.687				111,919
PROGRAM TOTAL		4.257				331,302

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

- 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.

San Juan Island School District No.149

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/
24-27-310	ELEMENTARY HOMEROOM TEACHER	0.844	52,125	51,088	51,681.28	43,619
24-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,124
24-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,041
24-27-330	OTHER TEACHER	0.943	60,493	60,493	60,493.11	57,045
24-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,317
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	951
ACTIVITY CODE 27 TOTAL		1.787				119,097
PROGRAM TOTAL		1.787				119,097

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.

San Juan Island School District No.149

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/
31-22-410	LIBRARY MEDIA SPECIALIST	0.120	67,288	67,288	67,291.67	8,075
31-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,319
31-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	135
ACTIVITY CODE 22 TOTAL		0.120				9,529
31-24-420	COUNSELOR	0.215	67,288	67,288	67,130.23	14,433
31-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,357
31-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,028
ACTIVITY CODE 24 TOTAL		0.215				17,818
31-27-001	SICK LEAVE	0.000	0	0	0.00	2,151
31-27-320	SECONDARY TEACHER	3.500	60,532	5,408	34,699.71	121,449
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,953
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,910
ACTIVITY CODE 27 TOTAL		3.500				145,463
PROGRAM TOTAL		3.835				172,810

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.

San Juan Island School District No.149

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/
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

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/
51-27-001	SICK LEAVE	0.000	0	0	0.00	2,354
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	51,088	51,088	51,088.00	25,544
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,172
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	851
ACTIVITY CODE 27 TOTAL		0.500				32,921
PROGRAM TOTAL		0.500				32,921

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.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 52 - School Improvement, Federal 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/
52-27-310	ELEMENTARY HOMEROOM TEACHER	0.216	35,700	35,700	35,666.67	7,704
52-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,258
52-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	128
ACTIVITY CODE 27 TOTAL		0.216				9,090
52-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,125
ACTIVITY CODE 31 TOTAL		0.000				2,125
PROGRAM TOTAL		0.216				11,215

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.

San Juan Island School District No.149

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/
55-24-420	COUNSELOR	0.225	67,288	49,073	51,093.33	11,496
55-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,649
55-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	808
ACTIVITY CODE 24 TOTAL		0.225				13,953
55-27-001	SICK LEAVE	0.000	0	0	0.00	2,151
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.383	67,288	35,700	54,723.24	20,959
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,423
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	448
55-27-320	SECONDARY TEACHER	0.760	67,288	44,652	55,643.42	42,289
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,917
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	705
ACTIVITY CODE 27 TOTAL		1.143				84,892
PROGRAM TOTAL		1.368				98,845

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.

San Juan Island School District No.149

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/
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,151
ACTIVITY CODE 27 TOTAL		0.000				5,151
PROGRAM TOTAL		0.000				5,151

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.

San Juan Island School District No.149

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/
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

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/
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.033	98,014	98,014	97,424.24	3,215
ACTIVITY CODE 21 TOTAL		0.033				3,215
65-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	51,088	51,088	51,088.00	25,544
65-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,172
65-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	851
65-27-320	SECONDARY TEACHER	1.000	5,509	5,509	5,509.00	5,509
ACTIVITY CODE 27 TOTAL		1.500				36,076
PROGRAM TOTAL		1.533				39,291

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.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 73 - Summer School

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

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.

San Juan Island School District No.149

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/
74-27-320	SECONDARY TEACHER	0.084	59,679	59,679	59,821.43	5,025
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	821
74-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	84
ACTIVITY CODE 27 TOTAL		0.084				5,930
PROGRAM TOTAL		0.084				5,930

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.

San Juan Island School District No.149

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/
79-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,010
ACTIVITY CODE 27 TOTAL		0.000				20,010
PROGRAM TOTAL		0.000				20,010

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.

San Juan Island School District No.149

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/
97-12-110	SUPERINTENDENT	1.000	129,286	129,286	129,286.00	129,286
ACTIVITY CODE 12 TOTAL		1.000				129,286
97-14-001	SICK LEAVE	0.000	0	0	0.00	3,000
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,999
ACTIVITY CODE 14 TOTAL		0.000				4,999
PROGRAM TOTAL		1.000				134,285

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.

San Juan Island School District No.149

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/
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

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/
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

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/
01-22-910	AIDES	0.749	1,557.84	22.13	17.62	21.42	33,371
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,805
01-22-940	OFFICE/CLERICAL	0.369	767.94	17.31	17.31	17.31	13,293
01-22-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	762
ACTIVITY CODE 22 TOTAL		1.118					50,231
01-23-910	AIDES	0.777	1,616.00	19.09	17.31	17.42	28,153
01-23-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,533
01-23-940	OFFICE/CLERICAL	3.311	6,886.06	21.47	17.31	19.79	136,258
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,144
ACTIVITY CODE 23 TOTAL		4.088					175,088
01-24-910	AIDES	0.545	1,132.80	21.81	21.59	21.63	24,504
01-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,141
ACTIVITY CODE 24 TOTAL		0.545					25,645
01-25-910	AIDES	0.589	1,226.35	18.61	16.97	17.35	21,274
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,391
01-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	600
ACTIVITY CODE 25 TOTAL		0.589					23,265
01-26-910	AIDES	0.554	1,152.00	17.08	17.08	17.08	19,676
01-26-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	820
ACTIVITY CODE 26 TOTAL		0.554					20,496
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	4,238
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,803

San Juan Island School District No.149

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/
01-27-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	7,150
ACTIVITY CODE 27 TOTAL		0.000					21,191
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,622
01-28-940	OFFICE/CLERICAL	0.188	390.00	17.31	17.31	17.31	6,751
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	92,110
ACTIVITY CODE 28 TOTAL		0.188					108,483
01-31-910	AIDES	1.000	2,080.00	28.97	28.97	28.97	60,258
ACTIVITY CODE 31 TOTAL		1.000					60,258
PROGRAM TOTAL		8.082					484,657

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.

San Juan Island School District No.149

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/
02-23-940	OFFICE/CLERICAL	0.777	1,616.00	18.75	18.75	18.75	30,300
02-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,200
ACTIVITY CODE 23 TOTAL		0.777					31,500
PROGRAM TOTAL		0.777					31,500

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.

San Juan Island School District No.149

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/
21-21-940	OFFICE/CLERICAL	0.063	130.00	17.31	17.31	17.31	2,250
ACTIVITY CODE 21 TOTAL		0.063					2,250
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	23,532
21-27-910	AIDES	7.473	15,546.95	22.13	16.97	17.75	276,019
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	18,817
ACTIVITY CODE 27 TOTAL		7.473					318,368
PROGRAM TOTAL		7.536					320,618

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.

San Juan Island School District No.149

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/
24-27-910	AIDES	0.126	261.12	17.62	17.62	17.62	4,601
24-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	407
ACTIVITY CODE 27 TOTAL		0.126					5,008
PROGRAM TOTAL		0.126					5,008

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.

San Juan Island School District No.149

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/
31-22-910	AIDES	0.021	43.16	17.62	17.62	17.63	761
31-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	63
ACTIVITY CODE 22 TOTAL		0.021					824
PROGRAM TOTAL		0.021					824

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.

San Juan Island School District No.149

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/
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

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/
51-27-910	AIDES	0.488	1,015.65	18.07	17.62	17.71	17,986
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,574
ACTIVITY CODE 27 TOTAL		0.488					19,560
PROGRAM TOTAL		0.488					19,560

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.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 52 - School Improvement, Federal 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/
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

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/
55-24-910	AIDES	0.083	172.80	21.81	21.81	21.81	3,769
55-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	255
ACTIVITY CODE 24 TOTAL		0.083					4,024
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,599
55-27-910	AIDES	0.208	432.00	16.97	16.97	16.97	7,331
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	305
ACTIVITY CODE 27 TOTAL		0.208					9,235
PROGRAM TOTAL		0.291					13,259

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.

San Juan Island School District No.149

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/
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

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/
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

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/
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 73 - Summer School

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

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.

San Juan Island School District No.149

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/
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

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/
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

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.

San Juan Island School District No.149

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/
97-11-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,202
ACTIVITY CODE 11 TOTAL		0.000					1,202
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	24.00	24.00	24.00	49,920
ACTIVITY CODE 12 TOTAL		1.000					49,920
97-13-940	OFFICE/CLERICAL	0.688	1,430.00	21.75	17.31	19.33	27,639
97-13-960	PROFESSIONAL	1.000	2,080.00	41.95	41.95	41.95	87,256
ACTIVITY CODE 13 TOTAL		1.688					114,895
97-14-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	3,000
97-14-940	OFFICE/CLERICAL	1.000	2,080.00	24.00	24.00	24.00	49,920
ACTIVITY CODE 14 TOTAL		1.000					52,920
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	16,470
97-63-970	SERVICE WORKERS	3.646	7,584.00	18.17	17.09	17.87	135,555
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	171
ACTIVITY CODE 63 TOTAL		3.646					152,196
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,333
97-64-920	CRAFTS/TRADES	2.000	4,160.00	31.25	20.39	25.82	107,411
97-64-970	SERVICE WORKERS	0.500	1,040.00	21.47	21.47	21.47	22,329
ACTIVITY CODE 64 TOTAL		2.500					134,073
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,500
97-72-980	TECHNICAL	3.678	7,652.20	33.72	18.75	26.89	205,774
97-72-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,217
ACTIVITY CODE 72 TOTAL		3.678					211,491
PROGRAM TOTAL		13.512					716,697

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

- 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.

San Juan Island School District No.149

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/
98-41-990	DIRECTOR/SUPERVISOR	0.764	1,589.35	25.57	25.57	25.57	40,640
ACTIVITY CODE 41 TOTAL		0.764					40,640
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,800
98-44-970	SERVICE WORKERS	1.131	2,352.00	15.78	12.32	14.09	33,129
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,873
98-44-980	TECHNICAL	0.969	2,016.00	26.07	14.27	23.26	46,893
98-44-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,997
ACTIVITY CODE 44 TOTAL		2.100					91,692
PROGRAM TOTAL		2.864					132,332

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.

San Juan Island School District No.149

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/
99-25-910	AIDES	0.023	47.95	18.61	18.61	18.60	892
99-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,293
ACTIVITY CODE 25 TOTAL		0.023					2,185
99-51-990	DIRECTOR/SUPERVISOR	0.441	918.00	25.57	25.57	25.57	23,473
ACTIVITY CODE 51 TOTAL		0.441					23,473
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	31,543
99-52-950	OPERATORS	2.495	5,184.00	19.41	18.75	19.04	98,723
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	6,227
ACTIVITY CODE 52 TOTAL		2.495					136,493
PROGRAM TOTAL		2.959					162,151

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.

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
(0) Debit Transfers	69,573	XXXXX	60,000	XXXXX	50,000	XXXXX
(1) Credit Transfers	-69,573	XXXXX	-60,000	XXXXX	-50,000	XXXXX
(2) Certificated Salaries	3,524,400	40.48	3,914,757	38.59	4,521,739	40.24
(3) Classified Salaries	1,550,486	17.81	1,669,590	16.46	1,886,606	16.79
(4) Employee Benefits and Payroll Taxes	1,852,482	21.28	2,131,653	21.01	2,380,743	21.19
(5) Supplies and Materials	495,086	5.69	468,387	4.62	637,385	5.67
(7) Purchased Services	1,186,463	13.63	1,691,991	16.68	1,729,776	15.39
(8) Travel	72,241	0.83	87,725	0.86	80,085	0.71
(9) Capital Outlay	24,789	0.28	181,605	1.79	0	0.00
TOTAL EXPENDITURES	8,705,947	100.00	10,145,708	100.00	11,236,334	100.00

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	4,448,358	51.10	5,646,541	55.65	6,309,214	56.15
28 Extracur	359,077	4.12	382,531	3.77	378,161	3.37
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	4,807,435	55.22	6,029,072	59.42	6,687,375	59.52
TEACHING SUPPORT						
22 Lrn Resrc	156,856	1.80	158,960	1.57	194,417	1.73
24 Guid/Coun	213,175	2.45	285,436	2.81	280,177	2.49
25 Pupil M/S	28,722	0.33	30,014	0.30	45,864	0.41
26 Health	309,734	3.56	283,977	2.80	328,279	2.92
31 InstProDev	66,489	0.76	47,857	0.47	187,497	1.67
32 Inst Tech	0	0.00	0	0.00	0	0.00
33 Curriculum	6,488	0.07	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	779,698	8.96	806,244	7.95	1,036,234	9.22
OTHER SUPPORT ACTIVITIES						
42 Food	166,939	1.92	141,250	1.39	171,590	1.53
44 Operation	124,383	1.43	130,127	1.28	143,955	1.28
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	213,925	2.46	210,497	2.07	245,060	2.18
53 Maintnce	63,659	0.73	75,000	0.74	63,710	0.57
56 Insurance	10,665	0.12	11,500	0.11	8,191	0.07
59 Transfers	-59,717	-0.69	-60,000	-0.59	-50,000	-0.44
62 Grnd Mnt	8,934	0.10	20,000	0.20	15,000	0.13
63 Oper Bldg	199,978	2.30	234,116	2.31	232,672	2.07
64 Maintnce	270,656	3.11	279,257	2.75	267,345	2.38
65 Utilities	392,831	4.51	402,000	3.96	375,000	3.34
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	76,887	0.88	78,000	0.77	67,546	0.60
72 Info Sys	269,421	3.09	340,752	3.36	462,180	4.11
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	-3,863	-0.04	5,500	0.05	5,500	0.05
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	14,661	0.17	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	1,749,361	20.09	1,867,999	18.41	2,007,749	17.87
UNIT ADMINISTRATION						
23 Princ Off	556,527	6.39	575,778	5.68	655,837	5.84
TOTAL UNIT ADMINISTRATION	556,527	6.39	575,778	5.68	655,837	5.84
CENTRAL ADMINISTRATION						
11 Bd of Dir	51,977	0.60	27,382	0.27	45,278	0.40
12 Supt Off	260,203	2.99	285,193	2.81	295,216	2.63
13 Busns Off	143,998	1.65	150,075	1.48	176,485	1.57
14 HR	74,941	0.86	105,743	1.04	91,960	0.82
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	187,587	2.15	194,613	1.92	141,502	1.26
41 Supervisn	54,376	0.62	60,007	0.59	61,406	0.55
51 Supervisn	39,845	0.46	43,602	0.43	37,292	0.33
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	812,927	9.34	866,615	8.54	849,139	7.56
TOTAL EXPENDITURES	8,705,947	100.00	10,145,708	100.00	11,236,334	100.00

San Juan Island School District No.149

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 2016	2,089,362	0	2,089,362	37.00	773,064
Spring 2017	2,204,215	0	2,204,215	63.00	1,388,655
1100 TOTAL LOCAL TAXES:					2,161,719

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 2016	0	0.000	0	0.00	XXXXX
Spring 2017	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.

San Juan Island School District No.149

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 1,2016	(4) Principal Payments in FY 2016-2017	(5) Interest Payments in FY 2016-2017	(6) Outstanding Balance at Aug 31, 2017 (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 2016-2017	Interest Payments in FY 2016-2017	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.

San Juan Island School District No. 149

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	50.200	83.25	8.295	22.63
28 Extracurricular	0.500	0.83	0.188	0.51
TOTAL TEACHING ACTIVITES	50.700	84.08	8.483	23.14
TEACHING SUPPORT				
22 Learning Resources	1.000	1.66	1.139	3.11
24 Guidance and Counseling	1.700	2.82	0.628	1.71
25 Pupil Management and Safety	0.000	0.00	0.612	1.67
26 Health/Related Services	1.900	3.15	0.554	1.51
31 InstProDev	0.000	0.00	1.000	2.73
TOTAL TEACHING SUPPORT	4.600	7.63	3.933	10.73
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	2.100	5.73
52 Operations	XXXXX	XXXXX	2.495	6.81
63 Operation of Buildings	XXXXX	XXXXX	3.646	9.95
64 Maintenance	XXXXX	XXXXX	2.500	6.82
72 Information Systems	0.000	0.00	3.678	10.03
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	14.419	39.34
UNIT ADMINISTRATION				
23 Principal's Office	3.000	4.98	4.865	13.27
TOTAL UNIT ADMINISTRATION	3.000	4.98	4.865	13.27
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.66	1.000	2.73
13 Business Office	0.000	0.00	1.688	4.60
14 Human Resources	0.000	0.00	1.000	2.73
21 Supervision - Instruction	1.000	1.66	0.063	0.17
41 Supervision - Nutrition Services	0.000	0.00	0.764	2.08
51 Supervision - Transportation	0.000	0.00	0.441	1.20
TOTAL CENTRAL ADMINISTRATION	2.000	3.32	4.956	13.52
TOTAL FTE STAFF	60.300	100.00	36.656	100.00

San Juan Island School District No. 149

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

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.

San Juan Island School District No.149

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES			
100 General Student Body	14,480	13,200	13,672
200 Athletics	11,214	0	0
300 Classes	6,982	3,200	4,076
400 Clubs	26,691	37,300	35,350
600 Private Moneys	1,466	5,688	4,050
A. TOTAL REVENUES	60,833	59,388	57,148
EXPENDITURES			
100 General Student Body	13,266	16,400	17,417
200 Athletics	11,278	0	0
300 Classes	4,968	4,500	3,370
400 Clubs	28,333	33,900	32,400
600 Private Moneys	477	6,463	4,825
B. TOTAL EXPENDITURES	58,323	61,263	58,012
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	2,510	-1,875	-864
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	41,995	32,190	28,615
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	41,995	32,190	28,615
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	44,505	30,315	27,751
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	44,505	30,315	27,751

San Juan Island School District No.149

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

San Juan Island School District No.149

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,646	0	0
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	327,075	328,500	408,250
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	329,721	328,500	408,250
EXPENDITURES			
Matured Bond Expenditures	315,000	320,000	325,000
Interest on Bonds	12,075	10,500	12,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	327,075	330,500	337,000
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)	2,646	-2,000	71,250
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	5,550	5,600	10,000
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	5,550	5,600	10,000
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	8,196	3,600	81,250
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

San Juan Island School District No.149

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	8,196	3,600	81,250

San Juan Island School District No.149

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Taxes	2,041	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	305	0	0
1500 Timber Excise Tax	300	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,646	0	0
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	327,075	328,500	408,250
9000 TOTAL OTHER FINANCING SOURCES	327,075	328,500	408,250
TOTAL REVENUES AND OTHER FINANCING SOURCES	329,721	328,500	408,250

San Juan Island School District No.149

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 2016	0	0	0	0.00	0
Spring 2017	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 2016	0	0.000	0	0.00	XXXXX
Spring 2017	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).

San Juan Island School District No.149

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2016
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B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2016
05-02-2012	1,270,000	325,000
04-20-2016	2,000,000	2,000,000
TOTAL NONVOTED BONDS	3,270,000	2,325,000
TOTAL ALL BONDS	3,270,000	2,325,000 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.

San Juan Island School District No.149

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	950,245	940,750	1,161,729
2000 Local Nontax Support	35,224	750	500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	524,845	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,510,314	941,500	1,162,229
EXPENDITURES			
10 Sites	63,800	10,000	0
20 Buildings	1,255,683	254,168	644,070
30 Equipment	306,039	314,000	130,550
40 Energy	0	41,448	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	1,625,522	619,616	774,620
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	488,328	606,775	942,484
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)	-603,536	-284,891	-554,875
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	558,113	0	0
G.L.863 Restricted from State Proceeds	0	0	0

San Juan Island School District No.149

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	543,714	645,541	568,126
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,101,827	645,541	568,126
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	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	498,291	360,650	13,251
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	498,291	360,650	13,251

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.

San Juan Island School District No.149

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Tax	950,245	940,595	1,161,729
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	155	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	950,245	940,750	1,161,729
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	1,004	750	500
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	31,720	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	2,500	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	35,224	750	500
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	524,845	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	524,845	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

San Juan Island School District No.149

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	0	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
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,510,314	941,500	1,162,229

San Juan Island School District No.149

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 2016	940,750	0	940,750	37.00	348,078
Spring 2017	1,291,510	0	1,291,510	63.00	813,651
1100 TOTAL LOCAL TAXES:					1,161,729

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 2016	0	0.000	0	0.00	XXXXX
Spring 2017	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).

San Juan Island School District No.149

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2016-2017

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
Elementary School Entryway	10,000	0	10,000	0	0	0	0	0	0
Elementary School Science Lab	24,070	0	24,070	0	0	0	0	0	0
High School Kitchen Remodel	35,000	0	35,000	0	0	0	0	0	0
Instructional Technology Equipment	82,550	0	0	0	82,550	0	0	0	0
Technology Equipment	48,000	0	0	48,000	0	0	0	0	0
Turnbull Gym Locker Room Remodel	575,000	0	575,000	0	0	0	0	0	0
TOTAL EXPENDITURES	774,620	0	644,070	48,000	82,550	0	0	0	0

San Juan Island School District No.149

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	62	0	200
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	59,640	84,703	55,354
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	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	59,702	84,703	55,554
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	59,702	84,703	55,554

San Juan Island School District No.149

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	109,820	124,000	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	230,000
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	109,820	124,000	230,000
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)	-50,118	-39,297	-174,446
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	149,509	99,385	179,626
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	149,509	99,385	179,626
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	99,391	60,088	5,180
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	99,391	60,088	5,180

San Juan Island School District No.149

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 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.