

F-195 TABLE OF CONTENTS

Fiscal Year 2017-2018

REPORT TITLE	PAGE NUMBER
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
General Fund Budget	
Financial Summary	Budget Summary
Enrollment and Staff Counts	GF1
Summary of General Fund	GF2
Revenues and Other Financing Sources	GF4
Expenditure by Program	GF8
Program Summary by Object of Expenditure	GF9
Program Matrices	GF9-XX
Salary Exhibits: Certificated Employees	GF9-201-XX
Salary Exhibits: Classified Employees	GF9-301-XX
Objects of Expenditure	GF10
Activity Summary	GF11
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13
Long-Term Financing: Conditional Sales Contract	GF14
Certificated/Classified Staff Counts by Activity	GF15
Associated Student Body Fund Budget	
Summary of Associated Student Body Fund	ASB1
Debt Service Fund Budget	
Summary of Debt Service Fund	DS1
Revenues and Other Financing Sources	DS2
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3
Detail of Outstanding Bonds	DS4
Capital Projects Fund Budget	
Summary of Capital Projects Fund	CP1
Revenues and Other Financing Sources	CP3
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5
Description of Projects	CP6
Salary Exhibit: Certificated Employees	CP7
Salary Exhibit: Classified Employees	CP8
Long-Term Financing: Conditional Sales Contracts	CP9
Transportation Vehicle Fund Budget	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

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	11,456,620	54,450	494,000	1,292,011	50,858
Total Appropriation (Expenditures)	11,618,298	62,000	419,000	355,379	157,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	963,359	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	-161,678	-7,550	75,000	-26,727	-106,142
Beginning Total Fund Balance	676,812	37,590	92,000	27,000	106,242
Ending Total Fund Balance	515,134	30,040	167,000	273	100
SECTION B: EXCESS LEVIES FOR 2018 COLLECTION					
Excess levies approved by voters for 2018 collection	2,300,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2018 collection after rollback	2,300,000	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.

San Juan Island School District No.149

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	805.51		794.00		780.00	
FTE Certificated Employees	53.389		60.300		54.950	
FTE Classified Employees	32.555		36.656		34.383	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	10,395,056		11,021,647		11,456,620	
Total Expenditures	10,099,488		11,236,334		11,618,298	
Total Beginning Fund Balance	821,451		960,139		676,812	
Total Ending Fund Balance	1,111,769		742,202		515,134	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	5,685,236	56.29	6,128,182	54.54	6,310,552	54.32
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	1,145,574	11.34	1,200,113	10.68	1,297,713	11.17
Vocational Instruction	229,502	2.27	263,054	2.34	281,131	2.42
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	359,222	3.56	379,996	3.38	313,425	2.70
Other Instructional Programs	22,092	0.22	546,785	4.87	596,584	5.13
Community Services	3,016	0.03	0	0.00	0	0.00
Support Services	2,654,845	26.29	2,718,204	24.19	2,818,893	24.26
Total - Program Groups	10,099,488	100.00	11,236,334	100.00	11,618,298	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	5,423,163	53.70	6,687,375	59.52	6,988,556	60.15
Teaching Support	1,225,573	12.13	1,036,234	9.22	1,053,044	9.06
Other Supportive Activities	1,904,544	18.86	2,007,749	17.87	2,071,624	17.83
Building Administration	633,865	6.28	655,837	5.84	694,325	5.98
Central Administration	912,343	9.03	849,139	7.56	810,749	6.98
Total - Activity Groups	10,099,488	100.00	11,236,334	100.00	11,618,298	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	3,967,113	39.28	4,521,739	40.24	4,369,757	37.61
Classified Salaries	1,710,630	16.94	1,886,606	16.79	1,785,582	15.37

San Juan Island School District No.149

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
Employee Benefits and Payroll Taxes	2,132,802	21.12	2,380,743	21.19	2,860,421	24.62
Supplies, Instructional Resources and Noncapitalized Items	557,755	5.52	637,385	5.67	591,825	5.09
Purchased Services	1,590,400	15.75	1,729,776	15.39	1,918,903	16.52
Travel	99,515	0.99	80,085	0.71	91,810	0.79
Capital Outlay	41,272	0.41	0	0.00	0	0.00
Total - Objects	10,099,488	100.00	11,236,334	100.00	11,618,298	100.00

San Juan Island School District No.149

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2015-2016	Budget 2/ 2016-2017	Budget 3/ 2017-2018
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	56.03	56.00	44.00
2. Grade 1	56.73	57.00	57.00
3. Grade 2	57.89	55.00	55.00
4. Grade 3	45.22	45.00	56.00
5. Grade 4	60.76	56.00	45.00
6. Grade 5	58.44	54.00	57.00
7. Grade 6	67.62	68.00	57.00
8. Grade 7	62.61	62.00	70.00
9. Grade 8	51.86	55.00	63.50
10. Grade 9	82.61	70.00	51.00
11. Grade 10	71.43	71.00	75.00
12. Grade 11 (excluding Running Start)	60.40	65.00	69.50
13. Grade 12 (excluding Running Start)	63.78	63.00	63.00
14. SUBTOTAL	795.38	777.00	763.00
15. Running Start	6.30	11.50	11.50
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	3.83	5.50	5.50
18. TOTAL K-12	805.51	794.00	780.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	53.389	60.300	54.950
2. General Fund FTE Classified Employees /4	32.555	36.656	34.383

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.

San Juan Island School District No.149

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,094,804	2,161,719	2,282,500
2000 Local Nontax Support	599,057	1,026,820	1,124,127
3000 State, General Purpose	5,032,121	5,251,593	5,531,015
4000 State, Special Purpose	1,164,031	1,143,323	1,183,181
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	479,149	481,050	468,927
7000 Revenues from Other School Districts	33,053	19,892	5,558
8000 Revenues from Other Entities	398,633	399,766	391,953
9000 Other Financing Sources	594,209	537,484	469,359
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,395,056	11,021,647	11,456,620
EXPENDITURES			
00 Regular Instruction	5,685,236	6,128,182	6,310,552
10 Federal Stimulus	0	0	0
20 Special Education Instruction	1,145,574	1,200,113	1,297,713
30 Vocational Education Instruction	229,502	263,054	281,131
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	359,222	379,996	313,425
70 Other Instructional Programs	22,092	546,785	596,584
80 Community Services	3,016	0	0
90 Support Services	2,654,845	2,718,204	2,818,893
B. TOTAL EXPENDITURES	10,099,488	11,236,334	11,618,298
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	5,250	3,250	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	290,319	-217,937	-161,678
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	12,057	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

San Juan Island School District No.149

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	960,139	676,812
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	821,451	960,139	676,812
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	28,619	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	9,759	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	124,018	0	0
G.L.890 Unassigned Fund Balance	949,374	742,202	515,134
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,111,769	742,202	515,134

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

San Juan Island School District No.149

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.

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Tax	2,093,857	2,161,719	2,282,500
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	667	0	0
1500 Timber Excise Tax	281	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,094,804	2,161,719	2,282,500
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	82,836	61,900	77,230
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	250	1,000	750
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	1,092	5,500	0
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	3,892	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	189,250	178,390	178,390
2300 Investment Earnings	1,644	750	1,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	242,658	740,280	702,650
2600 Fines and Damages	2,447	1,200	1,200
2700 Rentals and Leases	3,160	3,500	3,500
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	57,675	14,300	149,407
2910 E-Rate	14,154	20,000	10,000
2000 TOTAL LOCAL SUPPORT NONTAX	599,057	1,026,820	1,124,127
STATE, GENERAL PURPOSE			
3100 Apportionment	4,919,494	5,158,314	5,426,911

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
3121 Special Education--General Apportionment	112,627	93,279	104,104
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	5,032,121	5,251,593	5,531,015
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	607,422	606,404	571,044
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	176,774	166,807	177,852
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	24,211	14,729	34,718
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	33,291	32,980	51,128
4174 Highly Capable	8,001	8,293	18,189
4188 Childcare	0	0	0
4198 School Food Services	5,422	4,110	4,700
4199 Transportation--Operations	298,347	310,000	318,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	5,398	0	7,550
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	5,165	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	1,164,031	1,143,323	1,183,181
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

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	174,890	178,322	180,709
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	4,546	4,500	4,500
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	89,065	107,557	91,840
6152 School Improve, Fed Other Title Grants under ESEA, Fed	40,061	29,073	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)	10,283	16,598	3,930
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	145,050	140,000	140,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
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

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	13,496	5,000	18,875
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

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	1,757	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	479,149	481,050	468,927
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	20,678	11,092	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	12,375	8,800	5,558
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	33,053	19,892	5,558
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	398,033	399,766	391,953
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	600	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	398,633	399,766	391,953
OTHER FINANCING SOURCES			

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	987	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	593,222	537,484	469,359
9000 TOTAL OTHER FINANCING SOURCES	594,209	537,484	469,359
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,395,056	11,021,647	11,456,620

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REGULAR INSTRUCTION			
01 Basic Education	5,585,021	6,017,301	6,196,309
02 Alternative Learning Experience	100,215	110,881	114,243
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	5,685,236	6,128,182	6,310,552
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	982,046	1,025,544	1,094,452
22 Special Education, Infants and Toddlers, State	612	0	0
24 Special Education, Supplemental, Federal	162,916	174,569	203,261
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	1,145,574	1,200,113	1,297,713
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	225,172	258,768	276,850
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	4,330	4,286	4,281
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	229,502	263,054	281,131
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 INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	83,102	102,491	90,516
52 Other Title Grants Under ESEA - Federal	37,318	XXXXX	XXXXX
52 School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	27,688	27,658
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	158,722	166,807	135,232
56 State Institutions, Centers and Homes, Delinquent	0	0	0

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	27,415	10,434	22,062
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	10,082	14,312	3,930
65 Transitional Bilingual, State	42,584	58,264	34,027
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	359,222	379,996	313,425
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	1,508	1,500	1,500
74 Highly Capable	8,717	13,059	18,278
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	11,867	532,226	576,806
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	22,092	546,785	596,584
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	XXXXX	XXXXX
88 Childcare	XXXXX	0	0
89 Other Community Services	3,016	0	0
80 TOTAL COMMUNITY SERVICES	3,016	0	0
SUPPORT SERVICES			
97 District-wide Support	1,972,670	2,034,182	2,095,575
98 School Food Services	380,095	376,951	408,111
99 Pupil Transportation	302,081	307,071	315,207
90 TOTAL SUPPORT SERVICES	2,654,845	2,718,204	2,818,893
TOTAL PROGRAM EXPENDITURES	10,099,488	11,236,334	11,618,298

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	6,196,309	46,030		3,339,924	413,371	1,720,759	282,404	348,821	45,000	0
02 ALE	114,243	0		44,475	31,021	32,847	1,000	4,700	200	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	6,310,552	46,030		3,384,399	444,392	1,753,606	283,404	353,521	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	1,094,452	0		308,067	357,216	311,102	4,000	108,267	5,800	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	203,261	0		142,929	3,840	56,492	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	1,297,713	0		450,996	361,056	367,594	4,000	108,267	5,800	0
31 Voc, Basic, St	276,850	0		165,506	860	66,637	9,500	34,347	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	4,281	0		0	0	0	4,281	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	281,131	0		165,506	860	66,637	13,781	34,347	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	90,516	0		26,221	31,943	30,652	1,000	200	500	0
52 Other Title Grants under ESEA, Federal	27,658	0	0	2,125	0	488	250	20,795	4,000	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	135,232	0		93,471	5,205	36,056	500	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	22,062	0		16,774	0	3,850	0	1,438	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	3,930	0		0	0	0	0	0	3,930	0
65 Tran Biling, St	34,027	0		23,140	0	10,887	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	313,425	0	0	161,731	37,148	81,933	1,750	22,433	8,430	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	18,278	0		6,376	0	2,402	0	2,000	7,500	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	576,806	0		60,000	0	4,590	0	512,216	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	596,584	0		66,376	0	6,992	0	515,716	7,500	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	2,095,575	0	0	140,749	614,324	422,604	80,350	814,768	22,780	0
98 Schl Food Serv	408,111	0	0	0	155,665	79,356	170,590	2,000	500	0
99 Pupil Transp	315,207	0	-46,030	0	172,137	81,699	37,950	67,851	1,600	0
TOTAL SUPPORT SERVICES	2,818,893	0	-46,030	140,749	942,126	583,659	288,890	884,619	24,880	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	11,618,298	46,030	-46,030	4,369,757	1,785,582	2,860,421	591,825	1,918,903	91,810	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	4,734	0		3,850	0	884	0	0	0	0
22 Lrn Resrc	161,008	0		72,832	31,635	44,470	10,371	1,700	0	0
23 Princ Off	646,244	0		276,246	182,782	187,216	0	0	0	0
24 Guid/Coun	240,677	0		93,055	27,061	49,292	6,008	65,261	0	0
25 Pupil M/S	32,181	0		4,950	19,609	7,622	0	0	0	0
26 Health	125,526	0		0	21,408	13,458	0	90,660	0	0
27 Teaching	4,551,873	6,030		2,822,639	21,005	1,346,974	196,025	159,200	0	0
28 Extracur	379,066	40,000		66,352	109,871	40,843	45,000	32,000	45,000	0
29 Pmt to SD	0							0		
31 InstProDev	55,000	0		0	0	30,000	25,000	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	6,196,309	46,030		3,339,924	413,371	1,720,759	282,404	348,821	45,000	0
FTE PROGRAM STAFF				42.835	6.647					

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	48,081	0		0	31,021	17,060	0	0	0	0
24 Guid/Coun	8,601	0		6,086	0	2,515	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	57,561	0		38,389	0	13,272	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	114,243	0		44,475	31,021	32,847	1,000	4,700	200	0
FTE PROGRAM STAFF				0.500	0.728					

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	64,767	0		45,000	2,068	16,299	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	291,836	0		136,679	0	49,590	0	105,567	0	0
27 Teaching	732,249	0		126,388	355,148	245,213	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	1,094,452	0		308,067	357,216	311,102	4,000	108,267	5,800	0
FTE PROGRAM STAFF				3.922	8.380					

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	203,261	0		142,929	3,840	56,492	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	203,261	0		142,929	3,840	56,492	0	0	0	0
FTE PROGRAM STAFF				1.918	0.092					

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	14,907	0		9,933	860	4,114	0	0	0	0
24 Guid/Coun	25,208	0		18,554	0	6,654	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	230,735	0		137,019	0	55,869	9,500	28,347	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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	276,850	0		165,506	860	66,637	9,500	34,347	0	0
FTE PROGRAM STAFF				2.535	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	4,281	0		0	0	0	4,281	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	4,281	0		0	0	0	4,281	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	90,016	0		26,221	31,943	30,652	1,000	200	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	90,516	0		26,221	31,943	30,652	1,000	200	500	0
FTE PROGRAM STAFF				0.500	0.792					

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	0	0		0	0	0	0	0	0	0
28 Extracur	0			0	0					
29 Pmt to SD	0							0		
31 InstProDev	27,658	0		2,125	0	488	250	20,795	4,000	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	27,658	0	0	2,125	0	488	250	20,795	4,000	0
FTE PROGRAM STAFF				0.000	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	23,823	0		13,070	3,606	7,147	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	111,409	0		80,401	1,599	28,909	500	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	135,232	0		93,471	5,205	36,056	500	0	0	0
FTE PROGRAM STAFF				1.156	0.074					

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	19,210	0	0	15,624	0	3,586	0	0	0	0
29 Pmt to SD	0	0	0	0	0	0	0	0	0	0
31 InstProDev	2,852	0	0	1,150	0	264	0	1,438	0	0
32 Inst Tech	0	0	0	0	0	0	0	0	0	0
33 Curriculum	0	0	0	0	0	0	0	0	0	0
Total	22,062	0	0	16,774	0	3,850	0	1,438	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	3,930	0		0	0	0	0	0	3,930	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	3,930	0		0	0	0	0	0	3,930	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	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	34,027	0		23,140	0	10,887	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	34,027	0		23,140	0	10,887	0	0	0	0
FTE PROGRAM STAFF				0.500	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	8,778	0		6,376	0	2,402	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	9,500	0		0	0	0	0	2,000	7,500	0
32 Inst Tech	0	0					0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	18,278	0		6,376	0	2,402	0	2,000	7,500	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	564,590	0		60,000	0	4,590	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	576,806	0		60,000	0	4,590	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	45,139	0			1,202	92	300	38,545	5,000	0
12 Supt Off	310,440	0		135,750	52,416	63,774	3,500	44,000	11,000	0
13 Busns Off	188,728	0		0	123,620	45,908	11,250	4,800	3,150	0
14 HR	95,409	0		4,999	55,416	22,994	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	231,852	0			156,122	75,730	0	0	0	0
64 Maintnce	242,292	0	0		112,880	49,412	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	518,669	0	0	0	112,668	164,694	8,000	233,307	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	2,095,575	0	0	140,749	614,324	422,604	80,350	814,768	22,780	0
FTE PROGRAM STAFF				1.000	11.453					

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	62,443	0		0	42,674	19,269	0	0	500	0
42 Food	171,590	0					169,590	2,000		
44 Operation	174,078	0			112,991	60,087	1,000	0	0	0
49 Transfers	0		0							
Total	408,111	0	0	0	155,665	79,356	170,590	2,000	500	0
FTE PROGRAM STAFF				0.000	3.233					

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	6,021	0		0	4,131	1,890	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	39,089	0		0	27,298	10,291	0	1,500	0	0
52 Operation	244,226	0			140,708	69,518	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	-46,030		-46,030							
Total	315,207	0	-46,030	0	172,137	81,699	37,950	67,851	1,600	0
FTE PROGRAM STAFF				0.000	2.963					

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/
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,850
ACTIVITY CODE 21 TOTAL		0.000				3,850
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	12,632
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	987
ACTIVITY CODE 22 TOTAL		0.880				72,832
01-23-210	ELEMENTARY PRINCIPAL	1.000	110,736	110,736	110,736.00	110,736
01-23-230	SECONDARY PRINCIPAL	1.000	114,458	114,458	114,458.00	114,458
01-23-240	SECONDARY VICE PRINCIPAL	0.500	102,104	102,104	102,104.00	51,052
ACTIVITY CODE 23 TOTAL		2.500				276,246
01-24-420	COUNSELOR	1.189	67,288	49,073	60,726.66	72,204
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,403
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,448
ACTIVITY CODE 24 TOTAL		1.189				93,055
01-25-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,950
ACTIVITY CODE 25 TOTAL		0.000				4,950
01-27-001	SICK LEAVE	0.000	0	0	0.00	136,362
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	12,373
01-27-310	ELEMENTARY HOMEROOM TEACHER	20.900	67,288	36,181	55,354.88	1,156,917
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	248,165
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	18,846
01-27-320	SECONDARY TEACHER	16.516	67,288	41,415	58,852.20	972,003
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	235,805

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/
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	17,278
01-27-330	OTHER TEACHER	0.350	46,595	46,595	46,591.43	16,307
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,479
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	604
01-27-324	SECONDARY TEACHER SUPPLEMENTAL INNOVATIVE ACTIVITIES	0.000	0	0	0.00	4,500
ACTIVITY CODE 27 TOTAL		37.766				2,822,639
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,200
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,700
01-28-510	EXTRACURRICULAR	0.500	102,104	102,104	102,104.00	51,052
01-28-324	SECONDARY TEACHER SUPPLEMENTAL INNOVATIVE ACTIVITIES	0.000	0	0	0.00	1,400
ACTIVITY CODE 28 TOTAL		0.500				66,352
PROGRAM TOTAL		42.835				3,339,924

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 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	46,595	46,595	46,610.00	4,661
02-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	994
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	431
ACTIVITY CODE 24 TOTAL		0.100				6,086
02-27-320	SECONDARY TEACHER	0.400	52,926	52,926	52,925.00	21,170
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	16,866
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	353
ACTIVITY CODE 27 TOTAL		0.400				38,389
PROGRAM TOTAL		0.500				44,475

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	0.500	90,000	90,000	90,000.00	45,000
ACTIVITY CODE 21 TOTAL		0.500				45,000
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	1.200	64,429	47,936	61,680.00	74,016
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,790
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,873
21-26-460	PSYCHOLOGIST	0.500	90,000	90,000	90,000.00	45,000
ACTIVITY CODE 26 TOTAL		1.700				136,679
21-27-310	ELEMENTARY HOMEROOM TEACHER	0.825	67,288	53,714	58,649.70	48,386
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,322
21-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	806
21-27-320	SECONDARY TEACHER	0.840	67,288	52,926	60,620.24	50,921
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,863
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	849
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	736
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	57
ACTIVITY CODE 27 TOTAL		1.722				126,388
PROGRAM TOTAL		3.922				308,067

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	0.975	67,288	53,714	60,674.87	59,158
24-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,620
24-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	986
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	12,169
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	951
ACTIVITY CODE 27 TOTAL		1.918				142,929
PROGRAM TOTAL		1.918				142,929

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	1,723
31-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	135
ACTIVITY CODE 22 TOTAL		0.120				9,933
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	3,079
31-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,042
ACTIVITY CODE 24 TOTAL		0.215				18,554
31-27-001	SICK LEAVE	0.000	0	0	0.00	765
31-27-320	SECONDARY TEACHER	2.200	60,532	41,415	48,150.00	105,930
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	28,006
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,318
ACTIVITY CODE 27 TOTAL		2.200				137,019
PROGRAM TOTAL		2.535				165,506

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/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

**** 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	3,081
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	37,625	37,625	37,626.00	18,813
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,013
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	314
ACTIVITY CODE 27 TOTAL		0.500				26,221
PROGRAM TOTAL		0.500				26,221

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/
52-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,125
ACTIVITY CODE 31 TOTAL		0.000				2,125
PROGRAM TOTAL		0.000				2,125

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	0.196	67,288	49,073	51,500.00	10,094
55-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,153
55-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	823
ACTIVITY CODE 24 TOTAL		0.196				13,070
55-27-001	SICK LEAVE	0.000	0	0	0.00	2,816
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.200	67,288	67,288	67,290.00	13,458
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,871
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	224
55-27-320	SECONDARY TEACHER	0.760	67,288	45,204	56,721.05	43,108
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,206
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	718
ACTIVITY CODE 27 TOTAL		0.960				80,401
PROGRAM TOTAL		1.156				93,471

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	15,624
ACTIVITY CODE 27 TOTAL		0.000				15,624
58-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,150
ACTIVITY CODE 31 TOTAL		0.000				1,150
PROGRAM TOTAL		0.000				16,774

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/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

**** 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/
65-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	37,625	37,625	37,626.00	18,813
65-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,013
65-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	314
ACTIVITY CODE 27 TOTAL		0.500				23,140
PROGRAM TOTAL		0.500				23,140

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/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

**** 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	61,565	61,565	61,714.29	5,184
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,106
74-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	86
ACTIVITY CODE 27 TOTAL		0.084				6,376
PROGRAM TOTAL		0.084				6,376

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	60,000
ACTIVITY CODE 27 TOTAL		0.000				60,000
PROGRAM TOTAL		0.000				60,000

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	135,750	135,750	135,750.00	135,750
ACTIVITY CODE 12 TOTAL		1.000				135,750
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				140,749

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/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

**** 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/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

**** 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	0.361	749.84	23.11	18.40	21.57	16,176
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,358
01-22-940	OFFICE/CLERICAL	0.369	767.94	17.63	17.63	17.63	13,537
01-22-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	564
ACTIVITY CODE 22 TOTAL		0.730					31,635
01-23-910	AIDES	0.777	1,616.00	19.93	18.07	18.19	29,389
01-23-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,600
01-23-940	OFFICE/CLERICAL	3.311	6,886.06	22.42	17.63	20.66	142,256
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	9,537
ACTIVITY CODE 23 TOTAL		4.088					182,782
01-24-910	AIDES	0.554	1,152.06	22.55	22.55	22.55	25,979
01-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,082
ACTIVITY CODE 24 TOTAL		0.554					27,061
01-25-910	AIDES	0.488	1,014.58	19.48	17.72	18.40	18,673
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	936
ACTIVITY CODE 25 TOTAL		0.488					19,609
01-26-910	AIDES	0.554	1,152.00	17.84	17.84	17.84	20,552
01-26-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	856
ACTIVITY CODE 26 TOTAL		0.554					21,408
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	12,163
01-27-910	AIDES	0.046	96.00	17.63	17.63	17.63	1,692
01-27-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	7,150
ACTIVITY CODE 27 TOTAL		0.046					21,005

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/
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,622
01-28-940	OFFICE/CLERICAL	0.187	389.96	18.18	18.18	18.18	7,089
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	93,160
ACTIVITY CODE 28 TOTAL		0.187					109,871
PROGRAM TOTAL		6.647					413,371

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	0.728	1,515.00	19.70	19.70	19.70	29,846
02-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,175
ACTIVITY CODE 23 TOTAL		0.728					31,021
PROGRAM TOTAL		0.728					31,021

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	0.049	101.00	19.70	19.70	19.70	1,990
21-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	78
ACTIVITY CODE 21 TOTAL		0.049					2,068
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	23,532
21-27-910	AIDES	8.331	17,332.25	19.43	17.63	18.07	313,241
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	18,375
ACTIVITY CODE 27 TOTAL		8.331					355,148
PROGRAM TOTAL		8.380					357,216

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	0.092	191.76	18.40	18.40	18.40	3,528
24-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	312
ACTIVITY CODE 27 TOTAL		0.092					3,840
PROGRAM TOTAL		0.092					3,840

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	18.40	18.40	18.40	794
31-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	66
ACTIVITY CODE 22 TOTAL		0.021					860
PROGRAM TOTAL		0.021					860

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/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

**** 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	0.792	1,647.88	18.40	17.84	18.16	29,918
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,025
ACTIVITY CODE 27 TOTAL		0.792					31,943
PROGRAM TOTAL		0.792					31,943

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/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

**** 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	0.074	153.54	22.55	22.55	22.55	3,462
55-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	144
ACTIVITY CODE 24 TOTAL		0.074					3,606
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,599
ACTIVITY CODE 27 TOTAL		0.000					1,599
PROGRAM TOTAL		0.074					5,205

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/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

**** 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/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

**** 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/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

**** 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/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

**** 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/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

**** 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/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

**** 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/
97-11-003	SALARY ADJUSTMENTS	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	25.20	25.20	25.20	52,416
ACTIVITY CODE 12 TOTAL		1.000					52,416
97-13-940	OFFICE/CLERICAL	0.750	1,560.04	22.84	18.18	20.51	31,996
97-13-960	PROFESSIONAL	1.000	2,080.00	44.05	44.05	44.05	91,624
ACTIVITY CODE 13 TOTAL		1.750					123,620
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	25.20	25.20	25.20	52,416
ACTIVITY CODE 14 TOTAL		1.000					55,416
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	16,470
97-63-920	CRAFTS/TRADES	0.100	208.00	18.29	18.29	18.29	3,804
97-63-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	585
97-63-970	SERVICE WORKERS	3.496	7,272.00	18.97	17.85	18.58	135,084
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	179
ACTIVITY CODE 63 TOTAL		3.596					156,122
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,333
97-64-920	CRAFTS/TRADES	1.600	3,328.00	32.81	21.29	25.61	85,230
97-64-970	SERVICE WORKERS	0.500	1,040.00	22.42	22.42	22.42	23,317
ACTIVITY CODE 64 TOTAL		2.100					112,880
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,500
97-72-980	TECHNICAL	2.007	4,173.60	35.00	19.58	25.46	106,270

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/
97-72-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,898
ACTIVITY CODE 72 TOTAL		2.007					112,668
PROGRAM TOTAL		11.453					614,324

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	26.85	26.85	26.85	42,674
ACTIVITY CODE 41 TOTAL		0.764					42,674
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,800
98-44-970	SERVICE WORKERS	1.731	3,600.00	17.72	12.86	16.34	58,814
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	2,736
98-44-980	TECHNICAL	0.738	1,536.00	27.22	27.22	27.22	41,810
98-44-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,831
ACTIVITY CODE 44 TOTAL		2.469					112,991
PROGRAM TOTAL		3.233					155,665

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	0.073	151.95	19.43	18.29	18.65	2,834
99-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,297
ACTIVITY CODE 25 TOTAL		0.073					4,131
99-51-990	DIRECTOR/SUPERVISOR	0.400	832.00	32.81	32.81	32.81	27,298
ACTIVITY CODE 51 TOTAL		0.400					27,298
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	31,543
99-52-950	OPERATORS	2.490	5,174.80	20.27	19.58	19.88	102,863
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	6,302
ACTIVITY CODE 52 TOTAL		2.490					140,708
PROGRAM TOTAL		2.963					172,137

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 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
(0) Debit Transfers	52,064	XXXXX	50,000	XXXXX	46,030	XXXXX
(1) Credit Transfers	-52,064	XXXXX	-50,000	XXXXX	-46,030	XXXXX
(2) Certificated Salaries	3,967,113	39.28	4,521,739	40.24	4,369,757	37.61
(3) Classified Salaries	1,710,630	16.94	1,886,606	16.79	1,785,582	15.37
(4) Employee Benefits and Payroll Taxes	2,132,802	21.12	2,380,743	21.19	2,860,421	24.62
(5) Supplies and Materials	557,755	5.52	637,385	5.67	591,825	5.09
(7) Purchased Services	1,590,400	15.75	1,729,776	15.39	1,918,903	16.52
(8) Travel	99,515	0.99	80,085	0.71	91,810	0.79
(9) Capital Outlay	41,272	0.41	0	0.00	0	0.00
TOTAL EXPENDITURES	10,099,488	100.00	11,236,334	100.00	11,618,298	100.00

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	5,048,039	49.98	6,309,214	56.15	6,609,490	56.89
28 Extracur	375,124	3.71	378,161	3.37	379,066	3.26
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	5,423,163	53.70	6,687,375	59.52	6,988,556	60.15
TEACHING SUPPORT						
22 Lrn Resrc	166,469	1.65	194,417	1.73	175,915	1.51
24 Guid/Coun	281,674	2.79	280,177	2.49	310,525	2.67
25 Pupil M/S	46,549	0.46	45,864	0.41	38,202	0.33
26 Health	318,361	3.15	328,279	2.92	417,362	3.59
31 InstProDev	126,780	1.26	187,497	1.67	111,040	0.96
32 Inst Tech	0	0.00	0	0.00	0	0.00
33 Curriculum	612	0.01	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	1,225,573	12.13	1,036,234	9.22	1,053,044	9.06
OTHER SUPPORT ACTIVITIES						
42 Food	171,042	1.69	171,590	1.53	171,590	1.48
44 Operation	148,506	1.47	143,955	1.28	174,078	1.50
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	223,200	2.21	245,060	2.18	244,226	2.10
53 Maintnce	56,694	0.56	63,710	0.57	63,710	0.55
56 Insurance	11,818	0.12	8,191	0.07	8,191	0.07
59 Transfers	-40,891	-0.40	-50,000	-0.44	-46,030	-0.40
62 Grnd Mnt	7,940	0.08	15,000	0.13	15,000	0.13
63 Oper Bldg	217,472	2.15	232,672	2.07	231,852	2.00
64 Maintnce	256,350	2.54	267,345	2.38	242,292	2.09
65 Utilities	382,298	3.79	375,000	3.34	375,000	3.23
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	79,705	0.79	67,546	0.60	67,546	0.58
72 Info Sys	387,262	3.83	462,180	4.11	518,669	4.46
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	133	0.00	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 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	3,016	0.03	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	1,904,544	18.86	2,007,749	17.87	2,071,624	17.83
UNIT ADMINISTRATION						
23 Princ Off	633,865	6.28	655,837	5.84	694,325	5.98
TOTAL UNIT ADMINISTRATION	633,865	6.28	655,837	5.84	694,325	5.98
CENTRAL ADMINISTRATION						
11 Bd of Dir	20,432	0.20	45,278	0.40	45,139	0.39
12 Supt Off	338,216	3.35	295,216	2.63	310,440	2.67
13 Busns Off	174,198	1.72	176,485	1.57	188,728	1.62
14 HR	108,664	1.08	91,960	0.82	95,409	0.82
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	161,965	1.60	141,502	1.26	69,501	0.60
41 Supervisn	60,547	0.60	61,406	0.55	62,443	0.54
51 Supervisn	48,321	0.48	37,292	0.33	39,089	0.34
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	912,343	9.03	849,139	7.56	810,749	6.98
TOTAL EXPENDITURES	10,099,488	100.00	11,236,334	100.00	11,618,298	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 2017	2,250,000	0	2,250,000	35.00	787,500
Spring 2018	2,300,000	0	2,300,000	65.00	1,495,000
1100 TOTAL LOCAL TAXES:					2,282,500

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 2017	0	0.000	0	0.00	XXXXX
Spring 2018	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 1,2017	(4) Principal Payments in FY 2017-2018	(5) Interest Payments in FY 2017-2018	(6) Outstanding Balance at Aug 31, 2018 (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 2017-2018	Interest Payments in FY 2017-2018	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

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

2/ Budget expenditure(s) in appropriate 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	46.050	83.80	9.261	26.93
28 Extracurricular	0.500	0.91	0.187	0.54
TOTAL TEACHING ACTIVITIES	46.550	84.71	9.448	27.48
TEACHING SUPPORT				
22 Learning Resources	1.000	1.82	0.751	2.18
24 Guidance and Counseling	1.700	3.09	0.628	1.83
25 Pupil Management and Safety	0.000	0.00	0.561	1.63
26 Health/Related Services	1.700	3.09	0.554	1.61
31 InstProDev	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	4.400	8.01	2.494	7.25
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	2.469	7.18
52 Operations	XXXXX	XXXXX	2.490	7.24
63 Operation of Buildings	XXXXX	XXXXX	3.596	10.46
64 Maintenance	XXXXX	XXXXX	2.100	6.11
72 Information Systems	0.000	0.00	2.007	5.84
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	12.662	36.83
UNIT ADMINISTRATION				
23 Principal's Office	2.500	4.55	4.816	14.01
TOTAL UNIT ADMINISTRATION	2.500	4.55	4.816	14.01
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.82	1.000	2.91
13 Business Office	0.000	0.00	1.750	5.09
14 Human Resources	0.000	0.00	1.000	2.91
21 Supervision - Instruction	0.500	0.91	0.049	0.14
41 Supervision - Nutrition Services	0.000	0.00	0.764	2.22
51 Supervision - Transportation	0.000	0.00	0.400	1.16
TOTAL CENTRAL ADMINISTRATION	1.500	2.73	4.963	14.43
TOTAL FTE STAFF	54.950	100.00	34.383	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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES			
100 General Student Body	14,149	13,672	13,250
200 Athletics	9,788	0	0
300 Classes	6,997	4,076	1,900
400 Clubs	14,170	35,350	37,250
600 Private Moneys	1,987	4,050	2,050
A. TOTAL REVENUES	47,091	57,148	54,450
EXPENDITURES			
100 General Student Body	8,954	17,417	18,500
200 Athletics	9,788	0	0
300 Classes	3,098	3,370	6,112
400 Clubs	16,644	32,400	34,800
600 Private Moneys	2,120	4,825	2,588
B. TOTAL EXPENDITURES	40,604	58,012	62,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	6,487	-864	-7,550
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	44,505	28,615	37,590
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	44,505	28,615	37,590
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	50,992	27,751	30,040
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	50,992	27,751	30,040

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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,667	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	331,917	408,250	494,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	334,584	408,250	494,000
EXPENDITURES			
Matured Bond Expenditures	320,000	325,000	400,000
Interest on Bonds	8,925	12,000	19,000
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	328,925	337,000	419,000
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)	5,659	71,250	75,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	8,196	10,000	92,000
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	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	8,196	10,000	92,000
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	13,855	81,250	167,000
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

San Juan Island School District No.149

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	13,855	81,250	167,000

San Juan Island School District No.149

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Taxes	2,667	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
1000 TOTAL LOCAL TAXES	2,667	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	331,917	408,250	494,000
9000 TOTAL OTHER FINANCING SOURCES	331,917	408,250	494,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	334,584	408,250	494,000

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 2017	0	0	0	0.00	0
Spring 2018	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 2017	0	0.000	0	0.00	XXXXX
Spring 2018	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 1,2017
------------------	--------------------------	--

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2017
08-01-2017	400,000	400,000
04-20-2016	2,000,000	2,000,000
TOTAL NONVOTED BONDS	2,400,000	2,400,000
TOTAL ALL BONDS	2,400,000	2,400,000 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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	948,943	1,161,729	1,291,511
2000 Local Nontax Support	2,688	500	500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	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	2,001,196	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,952,827	1,162,229	1,292,011
EXPENDITURES			
10 Sites	4,748	0	0
20 Buildings	1,348,782	644,070	56,454
30 Equipment	100,513	130,550	298,925
40 Energy	3,195	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	27,616	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	1,660,811	774,620	355,379
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	919,888	942,484	963,359
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)	372,128	-554,875	-26,727
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	0	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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	568,126	27,000
G.L.890 Unassigned Fund Balance	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	498,291	568,126	27,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	870,418	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	0	13,251	273
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	870,418	13,251	273

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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Tax	948,509	1,161,729	1,291,511
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	305	0	0
1500 Timber Excise Tax	129	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	948,943	1,161,729	1,291,511
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	2,588	500	500
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	100	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	2,688	500	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	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	2,000,000	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	1,196	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	2,001,196	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,952,827	1,162,229	1,292,011

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 2017	1,291,510	0	1,291,510	35.00	452,029
Spring 2018	1,291,510	0	1,291,510	65.00	839,482
1100 TOTAL LOCAL TAXES:					1,291,511

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 2017	0	0.000	0	0.00	XXXXX
Spring 2018	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 2017-2018

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
Districtwide Equioment	59,000	0	0	59,000	0	0	0	0	0
Furniture Remodel	44,000	0	0	44,000	0	0	0	0	0
Instructional Technology	130,925	0	0	0	130,925	0	0	0	0
Kitchen Remodel	65,000	0	0	65,000	0	0	0	0	0
Turnbull Gym Remodel	56,454	0	56,454	0	0	0	0	0	0
TOTAL EXPENDITURES	355,379	0	56,454	168,000	130,925	0	0	0	0

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

**** 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 CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

**** 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

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2017	(4) Principal Payments in FY 2017-2018	(5) Interest Payments in FY 2017-2018	(6) Outstanding Balance at Aug 31, 2018 (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 2017-2018	Interest Payments in FY 2017-2018	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 expenditure type on Page CP6.

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

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

San Juan Island School District No.149

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	101	0	0
2300 Investment Earnings	333	200	444
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	79,952	55,354	50,414
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)	80,387	55,554	50,858
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	80,387	55,554	50,858

San Juan Island School District No.149

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	230,000	157,000
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	0	230,000	157,000
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)	80,387	-174,446	-106,142
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	99,391	179,626	106,242
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	XXXXX	0	0
H. TOTAL BEGINNING FUND BALANCE	99,391	179,626	106,242
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	179,778	5,180	100
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	XXXXX	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	179,778	5,180	100

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.

San Juan Island School District No.149

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2017	0	0	0	0.00	0
Spring 2018	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 2017	0	0.000	0	0.00	XXXXX
Spring 2018	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

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2017	(4) Principal Payments in FY 2017-2018	(5) Interest Payments in FY 2017-2018	(6) Outstanding Balance at Aug 31, 2018 (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 2017-2018	Interest Payments in FY 2017-2018	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 expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

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

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