

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
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	11,021,811	57,148	408,250	1,148,978	55,554
Total Appropriation (Expenditures)	11,236,334	58,012	337,000	774,620	230,000
Other Financing Uses--Transfers Out (G.L. 536)	3,250	XXXX	0	942,484	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-217,773	-864	71,250	-568,126	-174,446
Beginning Total Fund Balance	960,139	28,615	10,000	568,126	179,626
Ending Total Fund Balance	742,366	27,751	81,250	0	5,180

**SECTION B: EXCESS LEVIES FOR 2017 COLLECTION**

Excess levies approved by voters for 2017 collection	2,250,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	45,785	0	0	0	0
Net excess levy amount for 2017 collection after rollback	2,204,215	XXXX	0	1,291,510	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	753.29		746.00		794.00	
FTE Certificated Employees	51.198		53.400		60.300	
FTE Classified Employees	31.965		32.357		36.656	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	8,928,057		10,139,028		11,021,811	
Total Expenditures	8,705,947		10,145,708		11,236,334	
Total Beginning Fund Balance	611,415		565,402		960,139	
Total Ending Fund Balance	821,451		550,222		742,366	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	4,670,722	53.65	5,193,680	51.19	6,128,182	54.54
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	1,106,697	12.71	1,195,227	11.78	1,200,113	10.68
Vocational Instruction	179,639	2.06	252,973	2.49	263,054	2.34
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	349,034	4.01	367,498	3.62	379,996	3.38
Other Instructional Programs	21,017	0.24	592,090	5.84	546,785	4.87
Community Services	14,661	0.17	0	0.00	0	0.00
Support Services	2,364,176	27.16	2,544,240	25.08	2,718,204	24.19
Total - Program Groups	8,705,947	100.00	10,145,708	100.00	11,236,334	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	4,807,435	55.22	6,029,072	59.42	6,687,375	59.52
Teaching Support	779,698	8.96	806,244	7.95	1,036,234	9.22
Other Supportive Activities	1,749,361	20.09	1,867,999	18.41	2,007,749	17.87
Building Administration	556,527	6.39	575,778	5.68	655,837	5.84
Central Administration	812,927	9.34	866,615	8.54	849,139	7.56
Total - Activity Groups	8,705,947	100.00	10,145,708	100.00	11,236,334	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	3,524,400	40.48	3,914,757	38.59	4,521,739	40.24
Classified Salaries	1,550,486	17.81	1,669,590	16.46	1,886,606	16.79

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GENERAL FUND FINANCIAL SUMMARY

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

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FY ENROLLMENT AND STAFF COUNTS

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

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

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

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

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

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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	2,051,885	2,058,550	2,161,883
2000   Local Nontax Support	516,874	1,008,730	1,021,820
3000   State, General Purpose	4,299,348	4,792,574	5,251,593
4000   State, Special Purpose	1,023,177	1,129,001	1,143,323
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	480,552	472,139	481,050
7000   Revenues from Other School Districts	27,664	21,450	19,892
8000   Revenues from Other Entities	355,228	369,809	404,766
9000   Other Financing Sources	173,328	286,775	537,484
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>8,928,057</b>	<b>10,139,028</b>	<b>11,021,811</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	4,670,722	5,193,680	6,128,182
10   Federal Stimulus	0	0	0
20   Special Education Instruction	1,106,697	1,195,227	1,200,113
30   Vocational Education Instruction	179,639	252,973	263,054
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	349,034	367,498	379,996
70   Other Instructional Programs	21,017	592,090	546,785
80   Community Services	14,661	0	0
90   Support Services	2,364,176	2,544,240	2,718,204
<b>B. TOTAL EXPENDITURES</b>	<b>8,705,947</b>	<b>10,145,708</b>	<b>11,236,334</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>12,075</b>	<b>8,500</b>	<b>3,250</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>210,035</b>	<b>-15,180</b>	<b>-217,773</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	11,943	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	8,740	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	73,321	0	0
G.L.890 Unassigned Fund Balance	517,411	565,402	960,139
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>611,415</b>	<b>565,402</b>	<b>960,139</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	12,057	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	8,740	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	83,778	0	0
G.L.890 Unassigned Fund Balance	716,876	550,222	742,366
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>821,451</b>	<b>550,222</b>	<b>742,366</b>

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

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**SUMMARY OF GENERAL FUND BUDGET**

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

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
<b>LOCAL TAXES</b>			
1100   Local Property Tax	2,050,102	2,058,315	2,161,883
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	1,287	0	0
1500   Timber Excise Tax	496	235	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>2,051,885</b>	<b>2,058,550</b>	<b>2,161,883</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	83,151	50,000	61,900
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skill Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	1,475	1,000	1,000
2186   Community School Tuition and Fees	0	0	0
2188   Childcare Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	17,917	14,850	500
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298   School Food Services, Sales of Goods, Supplies and Svcs	151,258	170,000	178,390
2300   Investment Earnings	602	350	750
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	193,847	610,150	740,280
2600   Fines and Damages	1,955	1,200	1,200
2700   Rentals and Leases	3,462	2,575	3,500
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	42,528	12,000	34,300
2910   E-Rate	20,680	146,605	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>516,874</b>	<b>1,008,730</b>	<b>1,021,820</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	4,198,660	4,681,804	5,158,314

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
3121   Special Education--General Apportionment	100,688	110,770	93,279
3300   Local Effort Assistance	0	0	0
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>4,299,348</b>	<b>4,792,574</b>	<b>5,251,593</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	273	0	0
4121   Special Education	513,006	597,833	606,404
4122   Special Ed-Infants and Toddlers-State	8,654	0	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	156,750	175,810	166,807
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	15,294	13,175	14,729
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	37,716	33,334	32,980
4174   Highly Capable	7,227	7,502	8,293
4188   Childcare	0	0	0
4198   School Food Services	4,458	3,446	4,110
4199   Transportation--Operations	277,902	297,901	310,000
4300   Other State Agencies, Unassigned	136	0	0
4321   Special Education--Other State Agencies	1,761	0	0
4322   Special Education-Infants and Toddlers-State	0	0	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	0	0	0
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>1,023,177</b>	<b>1,129,001</b>	<b>1,143,323</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	0	0
6111   Federal Stimulus--Title I	0	XXXXX	XXXXX
6112   Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6113   Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6114   Federal Stimulus--IDEA	0	XXXXX	XXXXX
6118   Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6119   Federal Stimulus--Other	0	XXXXX	XXXXX
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	185,299	187,625	178,322
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	5,189	4,801	4,500
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	95,710	95,307	107,557
6152   School Improve, Fed Other Title Grants under ESEA, Fed	47,447	42,000	29,073
6153   Migrant ESEA Migrant, Federal	0	0	0
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	8,949	12,906	16,598
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	129,830	122,500	140,000
6199   Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Stimulus--Title I	0	XXXXX	XXXXX
6212   Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6213   Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6214   Federal Stimulus--IDEA	0	XXXXX	XXXXX
6218   Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6219   Federal Stimulus--Other	0	XXXXX	XXXXX
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	0	0	0
6276   Targeted Assistance	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	0	0	0
6311   Federal Stimulus--Title I	0	XXXXX	XXXXX
6312   Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6313   Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6314   Federal Stimulus--IDEA	0	XXXXX	XXXXX
6318   Federal Stimulus--Competitive Grants	0	0	0
6319   Federal Stimulus--Other	0	XXXXX	XXXXX
6321   Special Education--Medicaid Reimbursement	4,401	7,000	5,000
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	3,726	0	0
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>480,552</b>	<b>472,139</b>	<b>481,050</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	11,092
7121   Special Education	18,830	21,450	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	8,835	0	8,800
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>27,664</b>	<b>21,450</b>	<b>19,892</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	355,228	369,809	399,766
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	5,000
8200   Private Foundations	0	0	0
8500   Nonfederal, ESD	0	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>355,228</b>	<b>369,809</b>	<b>404,766</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	173,328	286,775	537,484
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>173,328</b>	<b>286,775</b>	<b>537,484</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>8,928,057</b>	<b>10,139,028</b>	<b>11,021,811</b>

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	4,609,618	5,131,791	6,017,301
02   Alternative Learning Experience	61,103	61,889	110,881
03   Basic Education - Dropout Reengagement	0	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>4,670,722</b>	<b>5,193,680</b>	<b>6,128,182</b>
<b>FEDERAL STIMULUS</b>			
11   Federal Stimulus - Title I	0	XXXXX	XXXXX
12   Federal Stimulus - School Improvement	0	XXXXX	XXXXX
13   Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	XXXXX	XXXXX
14   Federal Stimulus - IDEA	0	XXXXX	XXXXX
18   Federal Stimulus - Competitive Grants	0	0	0
19   Federal Stimulus - Other	0	XXXXX	XXXXX
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	930,256	1,017,281	1,025,544
22   Special Education, Infants and Toddlers, State	6,488	0	0
24   Special Education, Supplemental, Federal	169,953	177,946	174,569
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>1,106,697</b>	<b>1,195,227</b>	<b>1,200,113</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	174,687	248,172	258,768
34   Middle School Career and Technical Education, State	0	0	0
38   Vocational, Federal	4,952	4,801	4,286
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>179,639</b>	<b>252,973</b>	<b>263,054</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	87,783	86,267	102,491
52   Other Title Grants Under ESEA - Federal	43,517	XXXXX	XXXXX

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
52   School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	42,049	27,688
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	159,522	175,315	166,807
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	10,232	10,745	10,434
59   Institutions - Juveniles in Adult Jails	0	0	0
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	0	0	0
64   Limited English Proficiency, Federal	8,774	12,906	14,312
65   Transitional Bilingual, State	39,205	40,216	58,264
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>349,034</b>	<b>367,498</b>	<b>379,996</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	1,472	1,500	1,500
74   Highly Capable	8,013	8,590	13,059
75   Professional Development, State	0	0	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	11,531	582,000	532,226
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>21,017</b>	<b>592,090</b>	<b>546,785</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Childcare	0	0	0
89   Other Community Services	14,661	0	0
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>14,661</b>	<b>0</b>	<b>0</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	1,745,963	1,928,018	2,034,182
98   School Food Services	345,698	331,384	376,951

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

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

San Juan Island School District No.149

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01   Basic Education	6,017,301	50,000		3,508,346	484,657	1,342,637	321,425	265,236	45,000	0
02   ALE	110,881	0		42,536	31,500	30,945	1,000	4,700	200	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	6,128,182	50,000		3,550,882	516,157	1,373,582	322,425	269,936	45,200	0
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	1,025,544	0		331,302	320,618	291,318	4,000	72,506	5,800	0
22   Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24   Sp Ed, Sup, Fed	174,569	0		119,097	5,008	50,464	0	0	0	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	1,200,113	0		450,399	325,626	341,782	4,000	72,506	5,800	0
31   Voc, Basic, St	258,768	0		172,810	824	66,287	9,500	9,347	0	0
34   MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38   Voc, Fed	4,286	0		0	0	0	4,286	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0

San Juan Island School District No.149

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	263,054	0		172,810	824	66,287	13,786	9,347	0	0
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51   ESEA Disadvantaged, Federal	102,491	0		32,921	19,560	28,270	2,000	19,240	500	0
52   Other Title Grants under ESEA, Federal	27,688	0	0	11,215	0	4,629	0	11,844	0	0
53   ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	166,807	0		98,845	13,259	43,132	5,071	6,500	0	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	10,434	0		5,151	0	1,070	4,213	0	0	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	14,312	0		0	0	0	0	13,607	705	0
65   Tran Biling, St	58,264	0		39,291	0	18,973	0	0	0	0
67   Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68   Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

San Juan Island School District No.149

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	379,996	0	0	187,423	32,819	96,074	11,284	51,191	1,205	0
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	1,500	0		0	0	0	0	1,500	0	0
74   Highly Capable	13,059	0		5,930	0	2,129	0	5,000	0	0
75   Prof Dev, State	0	0		0	0	0	0	0	0	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	532,226	0		20,010	0	0	0	512,216	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	546,785	0		25,940	0	2,129	0	518,716	0	0
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0
88   Childcare	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97   Distwide Suppt	2,034,182	0	0	134,285	716,697	341,841	77,350	738,229	25,780	0
98   Schl Food Serv	376,951	0	0	0	132,332	71,529	170,590	2,000	500	0
99   Pupil Transp	307,071	0	-50,000	0	162,151	87,519	37,950	67,851	1,600	0
TOTAL SUPPORT SERVICES	2,718,204	0	-50,000	134,285	1,011,180	500,889	285,890	808,080	27,880	0

San Juan Island School District No.149

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	11,236,334	50,000	-50,000	4,521,739	1,886,606	2,380,743	637,385	1,729,776	80,085	0



San Juan Island School 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/
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\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

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

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

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

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

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

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

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

San Juan Island School District No.149

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

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

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	2,089,362	0	2,089,362	39.16	818,194
Spring 2017	2,204,215	0	2,204,215	60.96	1,343,689
<b>1100 TOTAL LOCAL TAXES:</b>					<b>2,161,883</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	0	0.000	0	0.00	XXXXX
Spring 2017	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

San Juan Island School District No.149

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2016	(4) Principal Payments in FY 2016-2017	(5) Interest Payments in FY 2016-2017	(6) Outstanding Balance at Aug 31, 2017 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2016-2017	Interest Payments in FY 2016-2017	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

San Juan Island School District No. 149

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	50.200	83.25	8.295	22.63
28   Extracurricular	0.500	0.83	0.188	0.51
TOTAL TEACHING ACTIVITIES	50.700	84.08	8.483	23.14
<b>TEACHING SUPPORT</b>				
22   Learning Resources	1.000	1.66	1.139	3.11
24   Guidance and Counseling	1.700	2.82	0.628	1.71
25   Pupil Management and Safety	0.000	0.00	0.612	1.67
26   Health/Related Services	1.900	3.15	0.554	1.51
31   InstProDev	0.000	0.00	1.000	2.73
TOTAL TEACHING SUPPORT	4.600	7.63	3.933	10.73
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	2.100	5.73
52   Operations	XXXXX	XXXXX	2.495	6.81
63   Operation of Buildings	XXXXX	XXXXX	3.646	9.95
64   Maintenance	XXXXX	XXXXX	2.500	6.82
72   Information Systems	0.000	0.00	3.678	10.03
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	14.419	39.34
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	3.000	4.98	4.865	13.27
TOTAL UNIT ADMINISTRATION	3.000	4.98	4.865	13.27
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	1.66	1.000	2.73
13   Business Office	0.000	0.00	1.688	4.60
14   Human Resources	0.000	0.00	1.000	2.73
21   Supervision - Instruction	1.000	1.66	0.063	0.17
41   Supervision - Nutrition Services	0.000	0.00	0.764	2.08
51   Supervision - Transportation	0.000	0.00	0.441	1.20
TOTAL CENTRAL ADMINISTRATION	2.000	3.32	4.956	13.52
<b>TOTAL FTE STAFF</b>	<b>60.300</b>	<b>100.00</b>	<b>36.656</b>	<b>100.00</b>

San Juan Island School District No. 149

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

San Juan Island School District No.149

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
<b>REVENUES</b>			
100   General Student Body	14,480	13,200	13,672
200   Athletics	11,214	0	0
300   Classes	6,982	3,200	4,076
400   Clubs	26,691	37,300	35,350
600   Private Moneys	1,466	5,688	4,050
<b>A. TOTAL REVENUES</b>	<b>60,833</b>	<b>59,388</b>	<b>57,148</b>
<b>EXPENDITURES</b>			
100   General Student Body	13,266	16,400	17,417
200   Athletics	11,278	0	0
300   Classes	4,968	4,500	3,370
400   Clubs	28,333	33,900	32,400
600   Private Moneys	477	6,463	4,825
<b>B. TOTAL EXPENDITURES</b>	<b>58,323</b>	<b>61,263</b>	<b>58,012</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>2,510</b>	<b>-1,875</b>	<b>-864</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	41,995	32,190	28,615
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>41,995</b>	<b>32,190</b>	<b>28,615</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	44,505	30,315	27,751
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>44,505</b>	<b>30,315</b>	<b>27,751</b>

**San Juan Island School District No.149**

**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

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

San Juan Island School District No.149

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	2,646	0	0
2000   Local Nontax Support	0	0	0
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	327,075	328,500	408,250
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>329,721</b>	<b>328,500</b>	<b>408,250</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	315,000	320,000	325,000
Interest on Bonds	12,075	10,500	12,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>327,075</b>	<b>330,500</b>	<b>337,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>2,646</b>	<b>-2,000</b>	<b>71,250</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	5,550	5,600	10,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>5,550</b>	<b>5,600</b>	<b>10,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	8,196	3,600	10,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	71,250

**San Juan Island School District No.149**

**SUMMARY OF DEBT SERVICE FUND BUDGET**

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

San Juan Island School District No.149

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	2,041	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	305	0	0
1500   Timber Excise Tax	300	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>2,646</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	327,075	328,500	408,250
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>327,075</b>	<b>328,500</b>	<b>408,250</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>329,721</b>	<b>328,500</b>	<b>408,250</b>

San Juan Island School District No.149

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

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

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	0	0	0	0.00	0
Spring 2017	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	0	0.000	0	0.00	XXXXX
Spring 2017	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

San Juan Island School District No.149

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

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

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

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

San Juan Island School District No.149

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	950,245	940,750	1,148,478
2000   Local Nontax Support	35,224	750	500
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	524,845	0	0
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,510,314</b>	<b>941,500</b>	<b>1,148,978</b>
<b>EXPENDITURES</b>			
10   Sites	63,800	10,000	0
20   Buildings	1,255,683	254,168	644,070
30   Equipment	306,039	314,000	130,550
40   Energy	0	41,448	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	XXXXX	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>1,625,522</b>	<b>619,616</b>	<b>774,620</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>488,328</b>	<b>606,775</b>	<b>942,484</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-603,536</b>	<b>-284,891</b>	<b>-568,126</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	558,113	0	0
G.L.863 Restricted from State Proceeds	0	0	0

San Juan Island School District No.149

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	543,714	645,541	568,126
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,101,827</b>	<b>645,541</b>	<b>568,126</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	498,291	360,650	0
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>498,291</b>	<b>360,650</b>	<b>0</b>

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

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

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

San Juan Island School District No.149

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
<b>LOCAL TAXES</b>			
1100   Local Property Tax	950,245	940,595	1,148,478
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	155	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>950,245</b>	<b>940,750</b>	<b>1,148,478</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	1,004	750	500
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	31,720	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	2,500	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>35,224</b>	<b>750</b>	<b>500</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	524,845	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>524,845</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0

San Juan Island School District No.149

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,510,314</b>	<b>941,500</b>	<b>1,148,978</b>

San Juan Island School District No.149

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

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

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	940,750	0	940,750	39.71	373,572
Spring 2017	1,291,510	0	1,291,510	60.00	774,906
<b>1100 TOTAL LOCAL TAXES:</b>					<b>1,148,478</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	0	0.000	0	0.00	XXXXX
Spring 2017	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

San Juan Island School District No.149

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

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Elementary School Entryway	10,000	0	10,000	0	0	0	0	0	0
Elementary School Science Lab	24,070	0	24,070	0	0	0	0	0	0
High School Kitchen Remodel	35,000	0	35,000	0	0	0	0	0	0
Instructional Technology Equipment	82,550	0	0	0	82,550	0	0	0	0
Technology Equipment	48,000	0	0	48,000	0	0	0	0	0
Turnbull Gym Locker Room Remodel	575,000	0	575,000	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>774,620</b>	<b>0</b>	<b>644,070</b>	<b>48,000</b>	<b>82,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

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

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

San Juan Island School District No.149

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 1,2016	(4) Principal Payments in FY 2016-2017	(5) Interest Payments in FY 2016-2017	(6) Outstanding Balance at Aug 31, 2017 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2016-2017	Interest Payments in FY 2016-2017	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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

2/ Budget expenditure(s) in appropriate 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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	62	0	200
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	59,640	84,703	55,354
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>59,702</b>	<b>84,703</b>	<b>55,554</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>59,702</b>	<b>84,703</b>	<b>55,554</b>

San Juan Island School District No.149

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	109,820	124,000	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	230,000
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>109,820</b>	<b>124,000</b>	<b>230,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>-50,118</b>	<b>-39,297</b>	<b>-174,446</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	149,509	99,385	179,626
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>149,509</b>	<b>99,385</b>	<b>179,626</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	99,391	60,088	5,180
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>99,391</b>	<b>60,088</b>	<b>5,180</b>

**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 2016	0	0	0	0.00	0
Spring 2017	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	0	0.000	0	0.00	XXXXX
Spring 2017	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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 1,2016	(4) Principal Payments in FY 2016-2017	(5) Interest Payments in FY 2016-2017	(6) Outstanding Balance at Aug 31, 2017 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2016-2017	Interest Payments in FY 2016-2017	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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

2/ Budget 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.