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Fiscal Year 2018-2019

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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	12,584,653	61,800	80,075	1,294,510	33,609
Total Appropriation (Expenditures)	12,375,022	73,188	2,000	816,282	67,500
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	528,000	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	209,631	-11,388	78,075	-49,772	-33,891
Beginning Total Fund Balance	526,796	37,590	170,000	50,000	34,000
Ending Total Fund Balance	736,427	26,202	248,075	228	109

SECTION B: EXCESS LEVIES FOR 2019 COLLECTION

Excess levies approved by voters for 2019 collection	2,426,500	0	0	0	0
Rollback mandated by school district Board of Directors 1/	559,000	0	0	0	0
Net excess levy amount for 2019 collection after rollback	1,867,500	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 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	804.71		780.00		751.10	
FTE Certificated Employees	57.663		54.950		56.651	
FTE Classified Employees	34.618		34.383		35.856	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	10,626,992		11,456,620		12,584,653	
Total Expenditures	10,845,006		11,618,298		12,375,022	
Total Beginning Fund Balance	1,111,769		676,812		526,796	
Total Ending Fund Balance	893,755		515,134		736,427	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	6,006,235	55.38	6,310,552	54.32	6,799,923	54.95
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	1,264,714	11.66	1,297,713	11.17	1,510,285	12.20
Vocational Instruction	264,880	2.44	281,131	2.42	284,992	2.30
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	418,702	3.86	313,425	2.70	391,092	3.16
Other Instructional Programs	26,406	0.24	596,584	5.13	586,907	4.74
Community Services	4,420	0.04	0	0.00	0	0.00
Support Services	2,859,649	26.37	2,818,893	24.26	2,801,823	22.64
Total - Program Groups	10,845,006	100.00	11,618,298	100.00	12,375,022	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	6,099,911	56.25	6,988,556	60.15	7,739,264	62.54
Teaching Support	1,097,444	10.12	1,053,044	9.06	1,051,950	8.50
Other Supportive Activities	2,074,627	19.13	2,071,624	17.83	2,098,168	16.95
Building Administration	718,311	6.62	694,325	5.98	713,353	5.76
Central Administration	854,713	7.88	810,749	6.98	772,287	6.24
Total - Activity Groups	10,845,006	100.00	11,618,298	100.00	12,375,022	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	4,443,562	40.97	4,369,757	37.61	4,805,368	38.83
Classified Salaries	1,951,490	17.99	1,785,582	15.37	1,961,526	15.85

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	2,353,675	21.70	2,860,421	24.62	3,068,031	24.79
Supplies, Instructional Resources and Noncapitalized Items	547,784	5.05	591,825	5.09	636,978	5.15
Purchased Services	1,445,891	13.33	1,918,903	16.52	1,832,613	14.81
Travel	77,959	0.72	91,810	0.79	70,506	0.57
Capital Outlay	24,645	0.23	0	0.00	0	0.00
Total - Objects	10,845,006	100.00	11,618,298	100.00	12,375,022	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	56.07	44.00	48.00
2. Grade 1	56.58	57.00	48.00
3. Grade 2	57.90	55.00	52.00
4. Grade 3	45.20	56.00	57.00
5. Grade 4	60.68	45.00	58.20
6. Grade 5	58.30	57.00	41.00
7. Grade 6	67.66	57.00	54.00
8. Grade 7	62.75	70.00	58.40
9. Grade 8	51.90	63.50	66.80
10. Grade 9	82.11	51.00	61.60
11. Grade 10	71.38	75.00	57.00
12. Grade 11 (excluding Running Start)	60.55	69.50	76.40
13. Grade 12 (excluding Running Start)	63.68	63.00	61.00
14. SUBTOTAL	794.76	763.00	739.40
15. Running Start	6.19	11.50	5.10
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	3.76	5.50	6.60
18. TOTAL K-12	804.71	780.00	751.10
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	57.663	54.950	56.651
2. General Fund FTE Classified Employees /4	34.618	34.383	35.856

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,189,360	2,282,500	2,040,500
2000 Local Nontax Support	560,930	1,124,127	953,280
3000 State, General Purpose	5,210,905	5,531,015	6,632,279
4000 State, Special Purpose	1,258,116	1,183,181	1,618,764
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	502,827	468,927	454,176
7000 Revenues from Other School Districts	19,629	5,558	5,558
8000 Revenues from Other Entities	362,011	391,953	432,096
9000 Other Financing Sources	523,214	469,359	448,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,626,992	11,456,620	12,584,653
EXPENDITURES			
00 Regular Instruction	6,006,235	6,310,552	6,799,923
10 Federal Stimulus	0	0	0
20 Special Education Instruction	1,264,714	1,297,713	1,510,285
30 Vocational Education Instruction	264,880	281,131	284,992
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	418,702	313,425	391,092
70 Other Instructional Programs	26,406	596,584	586,907
80 Community Services	4,420	0	0
90 Support Services	2,859,649	2,818,893	2,801,823
B. TOTAL EXPENDITURES	10,845,006	11,618,298	12,375,022
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	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)	-218,014	-161,678	209,631
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	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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	676,812	526,796
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	1,111,769	676,812	526,796
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	0	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	7,644	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	44,408	0	0
G.L.890 Unassigned Fund Balance	841,704	515,134	736,427
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	893,755	515,134	736,427

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	2,188,398	2,282,500	2,040,500
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	710	0	0
1500 Timber Excise Tax	252	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,189,360	2,282,500	2,040,500
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	78,340	77,230	70,890
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	1,800	750	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	0	0	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	2,869	0	8,350
2298 School Food Services, Sales of Goods, Supplies and Svcs	177,436	178,390	170,390
2300 Investment Earnings	2,804	1,000	2,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	231,321	702,650	687,400
2600 Fines and Damages	1,599	1,200	0
2700 Rentals and Leases	3,775	3,500	3,500
2800 Insurance Recoveries	10,423	0	0
2900 Local Support Nontax, Unassigned	43,454	149,407	10,000
2910 E-Rate	7,108	10,000	0
2000 TOTAL LOCAL SUPPORT NONTAX	560,930	1,124,127	953,280
STATE, GENERAL PURPOSE			
3100 Apportionment	5,103,355	5,426,911	6,489,245

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121 Special Education--General Apportionment	107,549	104,104	143,034
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	5,210,905	5,531,015	6,632,279
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	644,685	571,044	886,200
4122 Special Ed-Infants and Toddlers-State	20,531	0	50,063
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	172,762	177,852	206,710
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	43,816	34,718	55,975
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	35,009	51,128	53,247
4174 Highly Capable	8,272	18,189	21,780
4188 Childcare	0	0	0
4198 School Food Services	4,281	4,700	3,555
4199 Transportation--Operations	317,963	318,000	333,684
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	4,400	7,550	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	6,397	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	1,258,116	1,183,181	1,618,764
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	188,201	180,709	180,940
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	5,652	4,500	4,500
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	102,849	91,840	90,881
6152 School Improve, Fed Other Title Grants under ESEA, Fed	28,182	29,073	30,049
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)	17,184	3,930	4,931
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	135,545	140,000	124,000
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	11,072	18,875	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	14,142	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	502,827	468,927	454,176
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	11,243	0	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	8,387	5,558	5,558
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	19,629	5,558	5,558
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	362,011	391,953	432,096
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	362,011	391,953	432,096
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	523,214	469,359	448,000
9000 TOTAL OTHER FINANCING SOURCES	523,214	469,359	448,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,626,992	11,456,620	12,584,653

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EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	5,885,869	6,196,309	6,636,971
02 Alternative Learning Experience	120,365	114,243	162,952
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	6,006,235	6,310,552	6,799,923
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	1,067,197	1,094,452	1,295,469
22 Special Education, Infants and Toddlers, State	18,466	0	47,596
24 Special Education, Supplemental, Federal	179,051	203,261	167,220
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	1,264,714	1,297,713	1,510,285
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	259,497	276,850	280,711
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	5,383	4,281	4,281
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	264,880	281,131	284,992
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	97,849	90,516	94,062
52 Other Title Grants under ESEA-Federal	26,811	27,658	27,582
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	183,969	135,232	169,862
56 State Institutions, Centers and Homes, Delinquent	0	0	0

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	51,921	22,062	45,269
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	16,847	3,930	4,526
65 Transitional Bilingual, State	41,304	34,027	49,791
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	418,702	313,425	391,092
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	2,584	1,500	1,500
74 Highly Capable	12,105	18,278	8,601
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	11,717	576,806	576,806
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	26,406	596,584	586,907
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	4,420	0	0
80 TOTAL COMMUNITY SERVICES	4,420	0	0
SUPPORT SERVICES			
97 District-wide Support	2,116,671	2,095,575	2,035,980
98 School Food Services	412,368	408,111	431,611
99 Pupil Transportation	330,610	315,207	334,232
90 TOTAL SUPPORT SERVICES	2,859,649	2,818,893	2,801,823
TOTAL PROGRAM EXPENDITURES	10,845,006	11,618,298	12,375,022

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	6,636,971	46,030		3,708,474	451,802	1,917,246	289,408	179,011	45,000	0
02 ALE	162,952	0		78,559	32,679	45,814	1,000	4,700	200	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	6,799,923	46,030		3,787,033	484,481	1,963,060	290,408	183,711	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	1,295,469	0		370,619	448,171	376,431	4,000	95,348	900	0
22 Sp Ed, I&T, St	47,596	0		0	0	0	0	47,596	0	0
24 Sp Ed, Sup, Fed	167,220	0		117,406	4,169	45,645	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	1,510,285	0		488,025	452,340	422,076	4,000	142,944	900	0
31 Voc, Basic, St	280,711	0		133,890	910	60,595	48,969	33,347	3,000	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	284,992	0		133,890	910	60,595	53,250	33,347	3,000	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
47 Skill Cntr, Fclty Upg	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	94,062	0		27,743	33,866	31,753	0	200	500	0
52 Other Title Grants under ESEA -Federal	27,582	0	0	0	0	0	9,180	17,902	500	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	169,862	0		100,092	8,000	61,270	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	45,269	0		33,106	0	7,564	0	4,599	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	4,526	0		0	0	0	0	0	4,526	0
65 Tran Biling, St	49,791	0		33,830	0	15,961	0	0	0	0
67 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
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	391,092	0	0	194,771	41,866	116,548	9,680	22,701	5,526	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	8,601	0		0	0	4,352	0	4,249	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	576,806	0		60,000	0	4,590	0	512,216	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	586,907	0		60,000	0	8,942	0	517,965	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 Child Care	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	2,035,980	0	0	141,649	634,219	312,327	71,100	862,905	13,780	0
98 Schl Food Serv	431,611	0	0	0	168,454	90,067	170,590	2,000	500	0
99 Pupil Transp	334,232	0	-46,030	0	179,256	94,416	37,950	67,040	1,600	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 SUPPORT SERVICES	2,801,823	0	-46,030	141,649	981,929	496,810	279,640	931,945	15,880	0
OBJECT TOTALS	12,375,022	46,030	-46,030	4,805,368	1,961,526	3,068,031	636,978	1,832,613	70,506	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	4,730	0		3,850	0	880	0	0	0	0
22 Lrn Resrc	179,983	0		76,660	44,029	54,094	3,500	1,700	0	0
23 Princ Off	663,055	0		278,259	193,282	191,514	0	0	0	0
24 Guid/Coun	244,359	0		140,971	22,932	65,248	6,008	9,200	0	0
25 Pupil M/S	23,102	0		6,700	9,246	7,156	0	0	0	0
26 Health	120,534	0		56,646	22,664	38,224	0	3,000	0	0
27 Teaching	4,930,847	6,030		3,080,486	18,650	1,514,691	209,900	101,090	0	0
28 Extracur	413,340	40,000		64,902	140,999	45,439	45,000	32,000	45,000	0
29 Pmt to SD	0							0		
31 InstProDev	25,000	0		0	0	0	25,000	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	32,021	0		0	0	0	0	32,021	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	6,636,971	46,030		3,708,474	451,802	1,917,246	289,408	179,011	45,000	0
FTE PROGRAM STAFF				44.366	6.611					

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	50,298	0		0	32,679	17,619	0	0	0	0
24 Guid/Coun	9,307	0		6,647	0	2,660	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	103,347	0		71,912	0	25,535	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
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	162,952	0		78,559	32,679	45,814	1,000	4,700	200	0
FTE PROGRAM STAFF				0.900	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	67,457	0		46,350	2,179	17,528	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	286,846	0		143,384	0	50,114	0	93,348	0	0
27 Teaching	941,166	0		180,885	445,992	308,789	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	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
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	1,295,469	0		370,619	448,171	376,431	4,000	95,348	900	0
FTE PROGRAM STAFF				4.697	10.048					

San Juan Island School No. 149

PROGRAM 22 - Special Education, Infants and Toddlers, 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	47,596	0	0	0	0	0	0	47,596	0	0
28 Extracur	0	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	0
32 Inst Tech	0	0	0		0	0	0	0	0	0
33 Curriculum	0	0	0	0	0	0	0	0	0	0
34 Prof Lrng St	0	0	0	0		0	0	0	0	0
Total	47,596	0	0	0	0	0	0	47,596	0	0
FTE PROGRAM STAFF				0.000	0.000					

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	167,220	0		117,406	4,169	45,645	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	167,220	0		117,406	4,169	45,645	0	0	0	0
FTE PROGRAM STAFF				1.443	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	15,630	0		10,453	910	4,267	0	0	0	0
24 Guid/Coun	26,384	0		19,487	0	6,897	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	232,697	0		103,950	0	49,431	48,969	27,347	3,000	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
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	280,711	0		133,890	910	60,595	48,969	33,347	3,000	0
FTE PROGRAM STAFF				1.931	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	93,562	0		27,743	33,866	31,753	0	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	94,062	0		27,743	33,866	31,753	0	200	500	0
FTE PROGRAM STAFF				0.500	0.792					

San Juan Island School No. 149

PROGRAM 52 - 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	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	18,402	0		0	0	0	0	17,902	500	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	9,180	0		0	0	0	9,180	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	27,582	0	0	0	0	0	9,180	17,902	500	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	29,100	0		17,641	2,918	8,541	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	140,762	0		82,451	5,082	52,729	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
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	169,862	0		100,092	8,000	61,270	500	0	0	0
FTE PROGRAM STAFF				1.114	0.060					

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	39,964	0		32,531	0	7,433	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,305	0		575	0	131	0	4,599	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	45,269	0		33,106	0	7,564	0	4,599	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	4,526	0		0	0	0	0	0	4,526	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	4,526	0		0	0	0	0	0	4,526	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)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	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	49,791	0		33,830	0	15,961	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
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	49,791	0		33,830	0	15,961	0	0	0	0
FTE PROGRAM STAFF				0.700	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	8,601	0		0	0	4,352	0	4,249	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
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	8,601	0		0	0	4,352	0	4,249	0	0
FTE PROGRAM STAFF				0.000	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	43,340	0			1,400	295	300	35,345	6,000	0
12 Supt Off	296,781	0		139,649	54,933	63,069	1,750	32,880	4,500	0
13 Busns Off	186,298	0		0	125,427	46,671	8,750	4,800	650	0
14 HR	95,716	0		2,000	57,933	23,783	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	11,000	0			0	0	9,000	2,000	0	0
63 Oper Bldg	242,655	0			162,163	80,492	0	0	0	0
64 Maintnce	231,765	0	0		104,291	46,524	41,300	39,650	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	93,259	0					0	93,259		0
72 Info Sys	457,666	0	0	0	128,072	51,493	8,000	270,101	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	2,500	0	0	0	0	0	1,500	500	500	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	2,035,980	0	0	141,649	634,219	312,327	71,100	862,905	13,780	0
FTE PROGRAM STAFF				1.000	11.309					

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	33,237	0		0	22,456	10,281	0	0	500	0
42 Food	171,590	0					169,590	2,000		
44 Operation	226,784	0			145,998	79,786	1,000	0	0	0
49 Transfers	0		0							
Total	431,611	0	0	0	168,454	90,067	170,590	2,000	500	0
FTE PROGRAM STAFF				0.000	3.222					

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	3,555	0		0	2,488	1,067	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	44,728	0		0	29,207	14,021	0	1,500	0	0
52 Operation	260,889	0			147,561	79,328	30,250	2,150	1,600	0
53 Maintnce	63,710	0			0	0	7,700	56,010	0	0
56 Insurance	7,380							7,380		
59 Transfers	-46,030		-46,030							
Total	334,232	0	-46,030	0	179,256	94,416	37,950	67,040	1,600	0
FTE PROGRAM STAFF				0.000	2.973					

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	85,219	85,219	85,219.32	74,993
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,667
ACTIVITY CODE 22 TOTAL		0.880				76,660
01-23-210	ELEMENTARY PRINCIPAL	1.000	111,062	111,062	111,062.00	111,062
01-23-230	SECONDARY PRINCIPAL	1.000	114,795	114,795	114,795.00	114,795
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,200
01-23-240	SECONDARY VICE PRINCIPAL	0.500	102,404	102,404	102,404.00	51,202
ACTIVITY CODE 23 TOTAL		2.500				278,259
01-24-420	COUNSELOR	1.832	85,219	60,861	71,568.23	131,113
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,858
ACTIVITY CODE 24 TOTAL		1.832				140,971
01-25-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,700
ACTIVITY CODE 25 TOTAL		0.000				6,700
01-26-470	NURSE	1.000	55,415	55,415	55,415.00	55,415
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,231
ACTIVITY CODE 26 TOTAL		1.000				56,646
01-27-310	ELEMENTARY HOMEROOM TEACHER	19.100	85,219	45,822	70,834.92	1,352,947
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	29,012
01-27-320	SECONDARY TEACHER	18.204	85,219	45,822	74,057.02	1,348,134
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	138,607
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	36,081

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/
01-27-330	OTHER TEACHER	0.350	60,861	60,861	60,854.29	21,299
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,000
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	152,406
ACTIVITY CODE 27 TOTAL		37.654				3,080,486
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,700
01-28-510	EXTRACURRICULAR	0.500	102,404	102,404	102,404.00	51,202
ACTIVITY CODE 28 TOTAL		0.500				64,902
PROGRAM TOTAL		44.366				3,708,474

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	60,861	60,861	60,880.00	6,088
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	559
ACTIVITY CODE 24 TOTAL		0.100				6,647
02-27-320	SECONDARY TEACHER	0.800	76,612	69,056	72,833.75	58,267
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,350
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,295
ACTIVITY CODE 27 TOTAL		0.800				71,912
PROGRAM TOTAL		0.900				78,559

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	92,700	92,700	92,700.00	46,350
ACTIVITY CODE 21 TOTAL		0.500				46,350
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	1.200	81,597	61,308	78,215.00	93,858
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,176
21-26-460	PSYCHOLOGIST	0.500	92,700	92,700	92,700.00	46,350
ACTIVITY CODE 26 TOTAL		1.700				143,384
21-27-310	ELEMENTARY HOMEROOM TEACHER	1.200	85,219	48,261	54,420.83	65,305
21-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,641
21-27-320	SECONDARY TEACHER	1.240	85,219	69,056	77,358.87	95,925
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,132
21-27-330	OTHER TEACHER	0.057	76,612	76,612	76,614.04	4,367
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,015
21-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,500
ACTIVITY CODE 27 TOTAL		2.497				180,885
PROGRAM TOTAL		4.697				370,619

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 22 - Special Education, Infants and Toddlers, State

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 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	0.500	85,219	85,219	85,218.00	42,609
24-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	947
24-27-330	OTHER TEACHER	0.943	76,612	76,612	76,611.88	72,245
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,605
ACTIVITY CODE 27 TOTAL		1.443				117,406
PROGRAM TOTAL		1.443				117,406

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	85,219	85,219	85,216.67	10,226
31-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	227
ACTIVITY CODE 22 TOTAL		0.120				10,453
31-24-420	COUNSELOR	0.215	85,219	85,219	85,018.60	18,279
31-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,208
ACTIVITY CODE 24 TOTAL		0.215				19,487
31-27-320	SECONDARY TEACHER	1.596	76,662	57,250	61,988.10	98,933
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,017
31-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,000
ACTIVITY CODE 27 TOTAL		1.596				103,950
PROGRAM TOTAL		1.931				133,890

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	48,261	48,261	48,260.00	24,130
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	536
51-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,077
ACTIVITY CODE 27 TOTAL		0.500				27,743
PROGRAM TOTAL		0.500				27,743

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 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	0.254	85,219	62,778	64,877.95	16,479
55-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,162
ACTIVITY CODE 24 TOTAL		0.254				17,641
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.300	85,219	85,219	85,220.00	25,566
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,000
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	379
55-27-320	SECONDARY TEACHER	0.560	85,219	69,056	78,560.71	43,994
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,655
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	978
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,879
ACTIVITY CODE 27 TOTAL		0.860				82,451
PROGRAM TOTAL		1.114				100,092

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	32,531
ACTIVITY CODE 27 TOTAL		0.000				32,531
58-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	575
ACTIVITY CODE 31 TOTAL		0.000				575
PROGRAM TOTAL		0.000				33,106

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
65-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	48,261	48,261	48,260.00	24,130
65-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	536
65-27-320	SECONDARY TEACHER	0.200	45,822	45,822	45,820.00	9,164
ACTIVITY CODE 27 TOTAL		0.700				33,830
PROGRAM TOTAL		0.700				33,830

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 73 - Summer School

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 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/
79-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	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	136,149	136,149	136,149.00	136,149
97-12-112	SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,500
ACTIVITY CODE 12 TOTAL		1.000				139,649
97-14-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,000
ACTIVITY CODE 14 TOTAL		0.000				2,000
PROGRAM TOTAL		1.000				141,649

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-22-910	AIDES	0.418	868.84	19.28	18.57	18.77	16,308
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	443
01-22-940	OFFICE/CLERICAL	0.673	1,400.36	18.70	18.70	18.70	26,187
01-22-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,091
ACTIVITY CODE 22 TOTAL		1.091					44,029
01-23-910	AIDES	0.777	1,616.00	20.89	18.94	19.06	30,804
01-23-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,972
01-23-940	OFFICE/CLERICAL	3.330	6,925.64	23.64	18.70	21.68	150,116
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	10,390
ACTIVITY CODE 23 TOTAL		4.107					193,282
01-24-910	AIDES	0.448	931.81	23.50	23.50	23.50	21,898
01-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,034
ACTIVITY CODE 24 TOTAL		0.448					22,932
01-25-910	AIDES	0.224	464.09	19.28	18.70	18.86	8,753
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	493
ACTIVITY CODE 25 TOTAL		0.224					9,246
01-26-910	AIDES	0.554	1,152.00	18.70	18.70	18.70	21,542
01-26-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,122
ACTIVITY CODE 26 TOTAL		0.554					22,664
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	11,500
01-27-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	7,150
ACTIVITY CODE 27 TOTAL		0.000					18,650
01-28-940	OFFICE/CLERICAL	0.187	389.96	19.05	19.05	19.05	7,429

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/
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	133,570
ACTIVITY CODE 28 TOTAL		0.187					140,999
PROGRAM TOTAL		6.611					451,802

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	20.65	20.65	20.65	31,285
02-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,394
ACTIVITY CODE 23 TOTAL		0.728					32,679
PROGRAM TOTAL		0.728					32,679

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	20.65	20.65	20.65	2,086
21-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	93
ACTIVITY CODE 21 TOTAL		0.049					2,179
21-27-910	AIDES	9.999	20,799.51	20.37	18.57	18.99	394,895
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	44,649
21-27-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,448
ACTIVITY CODE 27 TOTAL		9.999					445,992
PROGRAM TOTAL		10.048					448,171

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 22 - Special Education, Infants and Toddlers, State

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 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	190.40	19.28	19.28	19.28	3,671
24-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	498
ACTIVITY CODE 27 TOTAL		0.092					4,169
PROGRAM TOTAL		0.092					4,169

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	19.28	19.28	19.28	832
31-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	78
ACTIVITY CODE 22 TOTAL		0.021					910
PROGRAM TOTAL		0.021					910

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
51-27-910	AIDES	0.792	1,647.99	19.28	18.94	19.13	31,528
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,338
ACTIVITY CODE 27 TOTAL		0.792					33,866
PROGRAM TOTAL		0.792					33,866

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 - Other Title Grants under ESEA-Federal

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
55-24-910	AIDES	0.060	124.19	23.50	23.50	23.50	2,918
ACTIVITY CODE 24 TOTAL		0.060					2,918
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	5,082
ACTIVITY CODE 27 TOTAL		0.000					5,082
PROGRAM TOTAL		0.060					8,000

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 73 - Summer School

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

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

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

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

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

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

3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-11-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,400
ACTIVITY CODE 11 TOTAL		0.000					1,400
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	26.41	26.41	26.41	54,933
ACTIVITY CODE 12 TOTAL		1.000					54,933
97-13-940	OFFICE/CLERICAL	0.750	1,560.04	23.94	19.05	21.49	33,533
97-13-960	PROFESSIONAL	1.000	2,080.00	44.18	44.18	44.18	91,894
ACTIVITY CODE 13 TOTAL		1.750					125,427
97-14-940	OFFICE/CLERICAL	1.000	2,080.00	26.41	26.41	26.41	54,933
97-14-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000
ACTIVITY CODE 14 TOTAL		1.000					57,933
97-63-920	CRAFTS/TRADES	0.102	212.00	19.28	19.28	19.28	4,087
97-63-970	SERVICE WORKERS	3.450	7,176.00	20.37	19.17	22.01	157,953
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	123
ACTIVITY CODE 63 TOTAL		3.552					162,163
97-64-920	CRAFTS/TRADES	1.500	3,120.00	27.85	22.31	24.16	75,369
97-64-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	4,336
97-64-970	SERVICE WORKERS	0.500	1,040.00	23.64	23.64	23.64	24,586
ACTIVITY CODE 64 TOTAL		2.000					104,291
97-72-980	TECHNICAL	2.007	4,173.60	36.68	0.00	28.02	116,930
97-72-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	11,142
ACTIVITY CODE 72 TOTAL		2.007					128,072
PROGRAM TOTAL		11.309					634,219

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

- 1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
- 2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
- 3/ Use three decimal places.

San Juan Island School District No.149

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
98-41-990	DIRECTOR/SUPERVISOR	0.384	798.00	28.14	28.14	28.14	22,456
ACTIVITY CODE 41 TOTAL		0.384					22,456
98-44-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	312
98-44-970	SERVICE WORKERS	2.100	4,368.00	18.70	13.61	17.54	76,619
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	21,821
98-44-980	TECHNICAL	0.738	1,536.00	28.53	28.53	28.53	43,822
98-44-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,424
ACTIVITY CODE 44 TOTAL		2.838					145,998
PROGRAM TOTAL		3.222					168,454

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	0.050	104.00	19.28	19.28	19.28	2,005
99-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	483
ACTIVITY CODE 25 TOTAL		0.050					2,488
99-51-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	3,600
99-51-990	DIRECTOR/SUPERVISOR	0.438	910.00	28.14	28.14	28.14	25,607
ACTIVITY CODE 51 TOTAL		0.438					29,207
99-52-950	OPERATORS	2.485	5,164.80	21.24	20.65	20.91	108,020
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	39,541
ACTIVITY CODE 52 TOTAL		2.485					147,561
PROGRAM TOTAL		2.973					179,256

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 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	48,461	XXXXX	46,030	XXXXX	46,030	XXXXX
(1) Credit Transfers	-48,461	XXXXX	-46,030	XXXXX	-46,030	XXXXX
(2) Certificated Salaries	4,443,562	40.97	4,369,757	37.61	4,805,368	38.83
(3) Classified Salaries	1,951,490	17.99	1,785,582	15.37	1,961,526	15.85
(4) Employee Benefits and Payroll Taxes	2,353,675	21.70	2,860,421	24.62	3,068,031	24.79
(5) Supplies and Materials	547,784	5.05	591,825	5.09	636,978	5.15
(7) Purchased Services	1,445,891	13.33	1,918,903	16.52	1,832,613	14.81
(8) Travel	77,959	0.72	91,810	0.79	70,506	0.57
(9) Capital Outlay	24,645	0.23	0	0.00	0	0.00
TOTAL EXPENDITURES	10,845,006	100.00	11,618,298	100.00	12,375,022	100.00

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	5,755,960	53.07	6,609,490	56.89	7,325,924	59.20
28 Extracur	343,952	3.17	379,066	3.26	413,340	3.34
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	6,099,911	56.25	6,988,556	60.15	7,739,264	62.54
TEACHING SUPPORT						
22 Lrn Resrc	211,026	1.95	175,915	1.51	195,613	1.58
24 Guid/Coun	285,888	2.64	310,525	2.67	321,366	2.60
25 Pupil M/S	48,778	0.45	38,202	0.33	26,657	0.22
26 Health	398,066	3.67	417,362	3.59	407,380	3.29
31 InstProDev	127,210	1.17	111,040	0.96	59,733	0.48
32 Inst Tech	3,388	0.03	0	0.00	0	0.00
33 Curriculum	18,466	0.17	0	0.00	41,201	0.33
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	1,097,444	10.12	1,053,044	9.06	1,051,950	8.50
OTHER SUPPORT ACTIVITIES						
42 Food	171,597	1.58	171,590	1.48	171,590	1.39
44 Operation	178,881	1.65	174,078	1.50	226,784	1.83
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	230,547	2.13	244,226	2.10	260,889	2.11
53 Maintnce	84,433	0.78	63,710	0.55	63,710	0.51
56 Insurance	11,690	0.11	8,191	0.07	7,380	0.06
59 Transfers	-41,388	-0.38	-46,030	-0.40	-46,030	-0.37
62 Grnd Mnt	8,468	0.08	15,000	0.13	11,000	0.09
63 Oper Bldg	217,220	2.00	231,852	2.00	242,655	1.96
64 Maintnce	311,255	2.87	242,292	2.09	231,765	1.87
65 Utilities	397,519	3.67	375,000	3.23	375,000	3.03
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	64,047	0.59	67,546	0.58	93,259	0.75
72 Info Sys	434,913	4.01	518,669	4.46	457,666	3.70
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	1,025	0.01	5,500	0.05	2,500	0.02
83 Interest	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 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	4,420	0.04	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	2,074,627	19.13	2,071,624	17.83	2,098,168	16.95
UNIT ADMINISTRATION						
23 Princ Off	718,311	6.62	694,325	5.98	713,353	5.76
TOTAL UNIT ADMINISTRATION	718,311	6.62	694,325	5.98	713,353	5.76
CENTRAL ADMINISTRATION						
11 Bd of Dir	65,805	0.61	45,139	0.39	43,340	0.35
12 Supt Off	320,343	2.95	310,440	2.67	296,781	2.40
13 Busns Off	185,176	1.71	188,728	1.62	186,298	1.51
14 HR	110,901	1.02	95,409	0.82	95,716	0.77
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	69,270	0.64	69,501	0.60	72,187	0.58
41 Supervisn	61,890	0.57	62,443	0.54	33,237	0.27
51 Supervisn	41,329	0.38	39,089	0.34	44,728	0.36
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	854,713	7.88	810,749	6.98	772,287	6.24
TOTAL EXPENDITURES	10,845,006	100.00	11,618,298	100.00	12,375,022	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 2018	2,300,000	0	2,300,000	40.00	920,000
Spring 2019	1,867,500	0	1,867,500	60.00	1,120,500
1100 TOTAL LOCAL TAXES:					2,040,500

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 2018	0	0.000	0	0.00	XXXXX
Spring 2019	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 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (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 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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

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

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

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

San Juan Island School District No. 149

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	46.050	81.29	10.883	30.35
28 Extracurricular	0.500	0.88	0.187	0.52
TOTAL TEACHING ACTIVITES	46.550	82.17	11.070	30.87
TEACHING SUPPORT				
22 Learning Resources	1.000	1.77	1.112	3.10
24 Guidance and Counseling	2.401	4.24	0.508	1.42
25 Pupil Management and Safety	0.000	0.00	0.274	0.76
26 Health/Related Services	2.700	4.77	0.554	1.55
31 InstProDev	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	6.101	10.77	2.448	6.83
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	2.838	7.91
52 Operations	XXXXX	XXXXX	2.485	6.93
63 Operation of Buildings	XXXXX	XXXXX	3.552	9.91
64 Maintenance	XXXXX	XXXXX	2.000	5.58
72 Information Systems	0.000	0.00	2.007	5.60
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	12.882	35.93
UNIT ADMINISTRATION				
23 Principal's Office	2.500	4.41	4.835	13.48
TOTAL UNIT ADMINISTRATION	2.500	4.41	4.835	13.48
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.77	1.000	2.79
13 Business Office	0.000	0.00	1.750	4.88
14 Human Resources	0.000	0.00	1.000	2.79
21 Supervision - Instruction	0.500	0.88	0.049	0.14
41 Supervision - Nutrition Services	0.000	0.00	0.384	1.07
51 Supervision - Transportation	0.000	0.00	0.438	1.22
TOTAL CENTRAL ADMINISTRATION	1.500	2.65	4.621	12.89
TOTAL FTE STAFF	56.651	100.00	35.856	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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	17,471	13,250	11,250
200 Athletics	6,824	0	0
300 Classes	3,698	1,900	5,800
400 Clubs	18,379	37,250	42,700
600 Private Moneys	821	2,050	2,050
A. TOTAL REVENUES	47,194	54,450	61,800
EXPENDITURES			
100 General Student Body	11,134	18,500	17,200
200 Athletics	7,162	0	0
300 Classes	5,189	6,112	7,600
400 Clubs	19,652	34,800	45,800
600 Private Moneys	1,325	2,588	2,588
B. TOTAL EXPENDITURES	44,463	62,000	73,188
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	2,730	-7,550	-11,388
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	50,992	37,590	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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	50,992	37,590	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	53,722	30,040	26,202
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	53,722	30,040	26,202

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,497	0	0
2000 Local Nontax Support	25	0	75
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	405,000	494,000	80,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	406,522	494,000	80,075
EXPENDITURES			
Matured Bond Expenditures	325,000	400,000	0
Interest on Bonds	3,377	19,000	2,000
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	328,377	419,000	2,000
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)	78,146	75,000	78,075
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	13,855	92,000	170,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	13,855	92,000	170,000
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	92,001	167,000	248,075
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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	92,001	167,000	248,075

San Juan Island School District No.149

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Taxes	1,497	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	1,497	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	25	0	75
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	25	0	75
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	405,000	494,000	80,000
9000 TOTAL OTHER FINANCING SOURCES	405,000	494,000	80,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	406,522	494,000	80,075

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 2018	0	0	0	0.00	0
Spring 2019	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 2018	0	0.000	0	0.00	XXXXX
Spring 2019	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 1,2018
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B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
04-20-2016	2,000,000	2,000,000
TOTAL NONVOTED BONDS	2,000,000	2,000,000
TOTAL ALL BONDS	2,000,000	2,000,000 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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,159,578	1,291,511	1,291,510
2000 Local Nontax Support	9,208	500	3,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	6,300	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	400,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,575,086	1,292,011	1,294,510
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	1,090,140	56,454	445,208
30 Equipment	62,122	298,925	371,074
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	3,500	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	1,316,574	355,379	816,282
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	928,214	963,359	528,000
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)	-669,702	-26,727	-49,772
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	870,418	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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	27,000	50,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	870,418	27,000	50,000
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	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	200,716	273	228
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	200,716	273	228

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	1,159,144	1,291,511	1,291,510
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	320	0	0
1500 Timber Excise Tax	115	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,159,578	1,291,511	1,291,510
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	6,163	500	3,000
2400 Interfund Loan Interest Earnings	0	0	0
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	3,045	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	9,208	500	3,000
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	6,300	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	6,300	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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	400,000	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	400,000	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,575,086	1,292,011	1,294,510

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 2018	1,291,510	0	1,291,510	40.00	516,604
Spring 2019	1,291,510	0	1,291,510	60.00	774,906
1100 TOTAL LOCAL TAXES:					1,291,510

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 2018	0	0.000	0	0.00	XXXXX
Spring 2019	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 2018-2019

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 Instructional Technology	47,474	0	0	0	47,474	0	0	0	0
Districtwide Remodel	50,000	0	50,000	0	0	0	0	0	0
Elementary School Kitchen Remodel	65,000	0	0	65,000	0	0	0	0	0
Elementary School Remodel	298,208	0	298,208	0	0	0	0	0	0
Furniture Remodel	17,500	0	0	17,500	0	0	0	0	0
High School Kitchen Remodel	100,000	0	0	100,000	0	0	0	0	0
High School Remodel	97,000	0	97,000	0	0	0	0	0	0
Instructional Technology	141,100	0	0	0	141,100	0	0	0	0
TOTAL EXPENDITURES	816,282	0	445,208	182,500	188,574	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/
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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 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (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 2018-2019	Interest Payments in FY 2018-2019	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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	805	444	500
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	59,302	50,414	33,109
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)	60,107	50,858	33,609
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	60,107	50,858	33,609

San Juan Island School District No.149

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	133,630	157,000	67,500
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	133,630	157,000	67,500
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)	-73,523	-106,142	-33,891
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	179,778	106,242	34,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	179,778	106,242	34,000
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	106,255	100	109
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	106,255	100	109

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 2018	0	0	0	0.00	0
Spring 2019	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 2018	0	0.000	0	0.00	XXXXX
Spring 2019	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 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (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 2018-2019	Interest Payments in FY 2018-2019	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 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.