

La Conner School District No.311

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	11,971,472	59,070	1,541,082	435,000	40,041
Total Appropriation (Expenditures)	11,944,383	76,700	1,507,208	325,000	0
Other Financing Uses--Transfers Out (G.L. 536)	285,582	XXXX	0	275,000	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	-258,493	-17,630	33,874	-165,000	40,041
Beginning Total Fund Balance	1,400,000	61,111	683,158	730,392	5,200
Ending Total Fund Balance	1,141,507	43,481	717,032	565,392	45,241

SECTION B: EXCESS LEVIES FOR 2019 COLLECTION

Excess levies approved by voters for 2019 collection	806,679	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2019 collection after rollback	806,679	XXXX	1,500,000	0	0

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

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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	568.49		555.00		564.00	
FTE Certificated Employees	49.931		52.661		55.930	
FTE Classified Employees	30.179		33.334		39.683	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	11,200,792		10,871,551		11,971,472	
Total Expenditures	10,035,965		10,876,536		11,944,383	
Total Beginning Fund Balance	1,393,034		1,264,109		1,400,000	
Total Ending Fund Balance	2,357,104		1,220,095		1,141,507	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	5,434,219	54.15	5,841,649	53.71	6,278,020	52.56
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	1,072,751	10.69	1,124,628	10.34	1,289,942	10.80
Vocational Instruction	0	0.00	0	0.00	0	0.00
Skill Center Instruction	113,996	1.14	0	0.00	0	0.00
Compensatory Education	481,483	4.80	552,390	5.08	653,109	5.47
Other Instructional Programs	339,190	3.38	616,125	5.66	709,381	5.94
Community Services	331	0.00	0	0.00	0	0.00
Support Services	2,593,996	25.85	2,741,744	25.21	3,013,931	25.23
Total - Program Groups	10,035,965	100.00	10,876,536	100.00	11,944,383	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	5,639,958	56.20	6,511,393	59.87	7,120,390	59.61
Teaching Support	954,957	9.52	791,353	7.28	801,097	6.71
Other Supportive Activities	1,777,540	17.71	1,771,497	16.29	2,013,864	16.86
Building Administration	496,321	4.95	532,515	4.90	695,530	5.82
Central Administration	1,167,189	11.63	1,269,778	11.67	1,313,502	11.00
Total - Activity Groups	10,035,965	100.00	10,876,536	100.00	11,944,383	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	3,844,896	38.31	4,126,566	37.94	4,465,569	37.39
Classified Salaries	1,838,383	18.32	2,043,185	18.79	2,380,133	19.93

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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	2,104,488	20.97	2,469,457	22.70	2,783,794	23.31
Supplies, Instructional Resources and Noncapitalized Items	864,213	8.61	767,097	7.05	769,847	6.45
Purchased Services	1,320,594	13.16	1,391,931	12.80	1,438,540	12.04
Travel	63,391	0.63	78,300	0.72	106,500	0.89
Capital Outlay	0	0.00	0	0.00	0	0.00
Total - Objects	10,035,965	100.00	10,876,536	100.00	11,944,383	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	30.80	32.00	34.00
2. Grade 1	39.40	32.00	40.00
3. Grade 2	35.80	39.00	36.00
4. Grade 3	45.28	36.00	42.00
5. Grade 4	48.60	45.00	38.00
6. Grade 5	42.80	49.00	46.00
7. Grade 6	41.00	43.00	46.00
8. Grade 7	46.90	41.00	45.00
9. Grade 8	54.08	47.00	46.00
10. Grade 9	46.67	60.00	55.00
11. Grade 10	47.88	43.00	64.00
12. Grade 11 (excluding Running Start)	33.20	37.00	31.00
13. Grade 12 (excluding Running Start)	40.48	31.00	27.00
14. SUBTOTAL	552.89	535.00	550.00
15. Running Start	15.60	20.00	10.50
16. Dropout Reengagement Enrollment	0.00	0.00	3.50
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	568.49	555.00	564.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	49.931	52.661	55.930
2. General Fund FTE Classified Employees /4	30.179	33.334	39.683

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	1,179,008	1,135,281	1,006,174
2000 Local Nontax Support	1,192,935	1,041,900	1,173,200
3000 State, General Purpose	4,313,247	4,422,114	5,418,543
4000 State, Special Purpose	1,121,226	1,315,283	1,642,610
5000 Federal, General Purpose	2,399,117	2,040,000	1,830,000
6000 Federal, Special Purpose	658,408	536,473	495,445
7000 Revenues from Other School Districts	23,139	15,000	15,000
8000 Revenues from Other Entities	139,247	115,500	115,500
9000 Other Financing Sources	174,466	250,000	275,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	11,200,792	10,871,551	11,971,472
EXPENDITURES			
00 Regular Instruction	5,434,219	5,841,649	6,278,020
10 Federal Stimulus	0	0	0
20 Special Education Instruction	1,072,751	1,124,628	1,289,942
30 Vocational Education Instruction	0	0	0
40 Skill Center Instruction	113,996	0	0
50 and 60 Compensatory Education Instruction	481,483	552,390	653,109
70 Other Instructional Programs	339,190	616,125	709,381
80 Community Services	331	0	0
90 Support Services	2,593,996	2,741,744	3,013,931
B. TOTAL EXPENDITURES	10,035,965	10,876,536	11,944,383
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	200,757	39,029	285,582
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)	964,070	-44,014	-258,493
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	200,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	16,087	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	45,066	39,029	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	0	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	250,000	250,000	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,081,880	975,080	1,200,000
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	1,393,034	1,264,109	1,400,000
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	200,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,075	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	31,521	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.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	200,000	250,000	0
G.L.884 Assigned to Other Capital Projects	250,000	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,874,508	970,095	941,507
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,357,104	1,220,095	1,141,507

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	1,178,733	1,134,941	1,005,849
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	275	340	325
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,179,008	1,135,281	1,006,174
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	33,391	87,050	62,650
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	15,701	20,000	20,000
2173 Summer School Tuition and Fees	0	0	0
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	8,353	6,500	7,700
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	71,983	70,000	70,000
2300 Investment Earnings	15,555	9,000	15,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	675,523	510,500	450,500
2600 Fines and Damages	1,473	350	350
2700 Rentals and Leases	18,528	10,000	15,000
2800 Insurance Recoveries	55,335	0	0
2900 Local Support Nontax, Unassigned	297,094	328,500	532,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	1,192,935	1,041,900	1,173,200
STATE, GENERAL PURPOSE			
3100 Apportionment	4,041,737	4,120,058	5,169,814

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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	112,231	119,268	145,877
3300 Local Effort Assistance	159,280	182,788	102,852
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	4,313,247	4,422,114	5,418,543
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	497,508	504,332	684,073
4122 Special Ed-Infants and Toddlers-State	0	0	19,987
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	145,051	305,245	393,430
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	11,529	0	0
4159 Institutions--Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	8,136	19,538	13,852
4174 Highly Capable	6,008	13,094	16,335
4188 Childcare	0	0	0
4198 School Food Services	2,891	20,400	2,600
4199 Transportation--Operations	337,674	337,674	397,333
4300 Other State Agencies, Unassigned	112,430	115,000	115,000
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	1,121,226	1,315,283	1,642,610
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	2,337,643	2,000,000	1,800,000
5329 Impact Aid, Special Education Funding	60,369	40,000	30,000

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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	1,105	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	2,399,117	2,040,000	1,830,000
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	128,955	125,462	119,633
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	0	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	198,295	143,411	131,254
6152 School Improve, Fed Other Title Grants under ESEA, Fed	38,224	35,000	18,013
6153 Migrant ESEA Migrant, Federal	1,318	0	11,372
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)	12,316	3,600	10,000
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	147,635	130,000	130,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	24,000	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	63,934	40,000	56,173
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	5,674	18,000	6,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	38,191	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	23,866	17,000	13,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	658,408	536,473	495,445
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	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	265	0	0
7301 Nonhigh Participation	22,874	15,000	15,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	23,139	15,000	15,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	132,837	113,000	113,000
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	6,410	2,500	2,500
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	139,247	115,500	115,500
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	174,466	250,000	275,000
9000 TOTAL OTHER FINANCING SOURCES	174,466	250,000	275,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,200,792	10,871,551	11,971,472

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EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	5,434,219	5,841,649	6,278,020
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	5,434,219	5,841,649	6,278,020
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	815,128	969,349	1,127,797
22 Special Education, Infants and Toddlers, State	0	0	0
24 Special Education, Supplemental, Federal	124,133	114,081	119,953
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	133,490	41,198	42,192
20 TOTAL SPECIAL EDUCATION INSTRUCTION	1,072,751	1,124,628	1,289,942
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	0	0	0
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	0	0	0
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	113,996	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	113,996	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	189,870	135,968	192,920
52 Other Title Grants under ESEA-Federal	45,330	34,825	36,522
53 Migrant ESEA Migrant, Federal	2,554	0	6,972
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	175,751	304,737	322,792
56 State Institutions, Centers and Homes, Delinquent	0	0	0

La Conner School District No.311

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	10,999	0	2,462
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	173
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	11,537	10,000	10,000
65 Transitional Bilingual, State	7,523	19,479	25,095
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	37,919	47,381	56,173
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	481,483	552,390	653,109
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	19,760	23,598	33,469
73 Summer School	0	0	0
74 Highly Capable	25,821	12,513	23,407
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	293,609	580,014	652,505
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	339,190	616,125	709,381
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	331	0	0
80 TOTAL COMMUNITY SERVICES	331	0	0
SUPPORT SERVICES			
97 District-wide Support	1,835,869	1,927,317	2,077,443
98 School Food Services	370,998	387,725	417,948
99 Pupil Transportation	387,129	426,702	518,540
90 TOTAL SUPPORT SERVICES	2,593,996	2,741,744	3,013,931
TOTAL PROGRAM EXPENDITURES	10,035,965	10,876,536	11,944,383

La Conner School District No.311

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	6,278,020	84,000		3,371,220	630,972	1,523,581	367,497	226,800	73,950	0
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	6,278,020	84,000		3,371,220	630,972	1,523,581	367,497	226,800	73,950	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	1,127,797	0		400,713	256,696	290,138	8,750	171,500	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	119,953	0		55,702	1,272	24,979	0	38,000	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	42,192	0		31,145	0	11,047	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	1,289,942	0		487,560	257,968	326,164	8,750	209,500	0	0
31 Voc, Basic, St	0	0		0	0	0	0	0	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

La Conner School District No.311

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	0	0		0	0	0	0	0	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
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	192,920	0		87,056	24,840	47,024	25,000	9,000	0	0
52 Other Title Grants under ESEA -Federal	36,522	0	0	22,858	248	5,516	1,450	5,450	1,000	0
53 ESEA Migrant, Federal	6,972	0		0	4,592	2,380	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	322,792	0		95,618	88,536	82,138	15,000	31,000	10,500	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	2,462	0		2,000	0	462	0	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	173	0		0	0	173	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	10,000	0		0	771	471	0	4,758	4,000	0
65 Tran Biling, St	25,095	0		14,126	3,645	7,324	0	0	0	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

La Conner School District No.311

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	56,173	0		38,738	0	13,728	1,500	2,207	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	653,109	0	0	260,396	122,632	159,216	42,950	52,415	15,500	0
71 Traffic Safety	33,469	0		25,903	0	5,916	400	650	600	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	23,407	0		16,904	0	6,103	400	0	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	652,505	0		148,558	176,636	145,911	26,100	154,000	1,300	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	709,381	0		191,365	176,636	157,930	26,900	154,650	1,900	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	2,077,443	0	0	155,028	655,273	355,892	137,750	758,750	14,750	0
98 Schl Food Serv	417,948	0	-6,000	0	186,647	101,351	131,000	4,800	150	0
99 Pupil Transp	518,540	0	-78,000	0	350,005	159,660	55,000	31,625	250	0

La Conner School District No.311

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	3,013,931	0	-84,000	155,028	1,191,925	616,903	323,750	795,175	15,150	0
OBJECT TOTALS	11,944,383	84,000	-84,000	4,465,569	2,380,133	2,783,794	769,847	1,438,540	106,500	0

La Conner School District No.311

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	91,338	XXXXX	85,000	XXXXX	84,000	XXXXX
(1) Credit Transfers	-91,338	XXXXX	-85,000	XXXXX	-84,000	XXXXX
(2) Certificated Salaries	3,844,896	38.31	4,126,566	37.94	4,465,569	37.39
(3) Classified Salaries	1,838,383	18.32	2,043,185	18.79	2,380,133	19.93
(4) Employee Benefits and Payroll Taxes	2,104,488	20.97	2,469,457	22.70	2,783,794	23.31
(5) Supplies and Materials	864,213	8.61	767,097	7.05	769,847	6.45
(7) Purchased Services	1,320,594	13.16	1,391,931	12.80	1,438,540	12.04
(8) Travel	63,391	0.63	78,300	0.72	106,500	0.89
(9) Capital Outlay	0	0.00	0	0.00	0	0.00
TOTAL EXPENDITURES	10,035,965	100.00	10,876,536	100.00	11,944,383	100.00

La Conner School District No.311

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	5,221,628	52.03	5,878,311	54.05	6,472,427	54.19
28 Extracur	390,066	3.89	568,082	5.22	581,463	4.87
29 Pmt to SD	28,264	0.28	65,000	0.60	66,500	0.56
TOTAL TEACHING ACTIVITIES	5,639,958	56.20	6,511,393	59.87	7,120,390	59.61
TEACHING SUPPORT						
22 Lrn Resrc	127,920	1.27	130,104	1.20	139,418	1.17
24 Guid/Coun	113,613	1.13	161,555	1.49	125,325	1.05
25 Pupil M/S	976	0.01	2,000	0.02	2,000	0.02
26 Health	137,083	1.37	187,029	1.72	225,461	1.89
31 InstProDev	285,218	2.84	240,665	2.21	238,893	2.00
32 Inst Tech	142,705	1.42	25,000	0.23	25,000	0.21
33 Curriculum	0	0.00	45,000	0.41	45,000	0.38
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	954,957	9.52	791,353	7.28	801,097	6.71
OTHER SUPPORT ACTIVITIES						
42 Food	147,439	1.47	148,000	1.36	131,000	1.10
44 Operation	170,303	1.70	174,849	1.61	220,885	1.85
49 Transfers	-8,666	-0.09	-5,000	-0.05	-6,000	-0.05
52 Operation	303,167	3.02	323,426	2.97	419,040	3.51
53 Maintnce	67,814	0.68	86,185	0.79	73,718	0.62
56 Insurance	13,848	0.14	14,000	0.13	17,000	0.14
59 Transfers	-82,672	-0.82	-80,000	-0.74	-78,000	-0.65
62 Grnd Mnt	92,575	0.92	114,735	1.05	116,458	0.98
63 Oper Bldg	424,725	4.23	331,478	3.05	368,321	3.08
64 Maintnce	138,270	1.38	135,382	1.24	135,572	1.14
65 Utilities	312,981	3.12	350,000	3.22	350,000	2.93
67 Bldg Secu	64,799	0.65	62,428	0.57	61,256	0.51
68 Insurance	64,615	0.64	65,000	0.60	90,000	0.75
72 Info Sys	65,748	0.66	51,014	0.47	114,614	0.96
73 Printing	1,779	0.02	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	482	0.00	0	0.00	0	0.00
83 Interest	0	0.00	0	0.00	0	0.00

La Conner School District No.311

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	331	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	1,777,540	17.71	1,771,497	16.29	2,013,864	16.86
UNIT ADMINISTRATION						
23 Princ Off	496,321	4.95	532,515	4.90	695,530	5.82
TOTAL UNIT ADMINISTRATION	496,321	4.95	532,515	4.90	695,530	5.82
CENTRAL ADMINISTRATION						
11 Bd of Dir	86,382	0.86	78,750	0.72	62,250	0.52
12 Supt Off	288,519	2.87	297,040	2.73	313,571	2.63
13 Busns Off	230,327	2.30	251,261	2.31	249,657	2.09
14 HR	81,139	0.81	72,922	0.67	79,984	0.67
15 Pblc Rltn	1,530	0.02	2,500	0.02	9,000	0.08
21 Supv Inst	241,946	2.41	301,531	2.77	316,935	2.65
41 Supervisn	61,922	0.62	69,876	0.64	72,063	0.60
51 Supervisn	80,407	0.80	83,091	0.76	85,282	0.71
61 Supv Bldg	95,017	0.95	112,807	1.04	124,760	1.04
TOTAL CENTRAL ADMINISTRATION	1,167,189	11.63	1,269,778	11.67	1,313,502	11.00
TOTAL EXPENDITURES	10,035,965	100.00	10,876,536	100.00	11,944,383	100.00

La Conner School District No. 311

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	47.083	84.18	15.253	38.44
28 Extracurricular	0.000	0.00	0.042	0.11
TOTAL TEACHING ACTIVITIES	47.083	84.18	15.295	38.54
TEACHING SUPPORT				
22 Learning Resources	0.607	1.09	0.579	1.46
24 Guidance and Counseling	1.240	2.22	0.000	0.00
26 Health/Related Services	2.000	3.58	0.256	0.65
31 InstProDev	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	3.847	6.88	0.835	2.10
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	3.007	7.58
52 Operations	XXXXX	XXXXX	4.137	10.43
53 Maintenance	XXXXX	XXXXX	0.459	1.16
62 Grounds--Maintenance	XXXXX	XXXXX	0.944	2.38
63 Operation of Buildings	XXXXX	XXXXX	4.167	10.50
64 Maintenance	XXXXX	XXXXX	0.092	0.23
67 Building Security	XXXXX	XXXXX	0.643	1.62
72 Information Systems	0.000	0.00	0.096	0.24
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	13.545	34.13
UNIT ADMINISTRATION				
23 Principal's Office	3.000	5.36	2.800	7.06
TOTAL UNIT ADMINISTRATION	3.000	5.36	2.800	7.06
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.79	0.649	1.64
13 Business Office	0.000	0.00	1.642	4.14
14 Human Resources	0.000	0.00	0.525	1.32
21 Supervision - Instruction	1.000	1.79	1.837	4.63
41 Supervision - Nutrition Services	0.000	0.00	0.820	2.07
51 Supervision - Transportation	0.000	0.00	0.735	1.85
61 Supervision - Building	0.000	0.00	1.000	2.52
TOTAL CENTRAL ADMINISTRATION	2.000	3.58	7.208	18.16

La Conner School District No. 311

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
TOTAL FTE STAFF	55.930	100.00	39.683	100.00

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.

La Conner School District No.311

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	19,800	30,000	23,450
200 Athletics	12,755	30,000	15,520
300 Classes	0	14,000	12,000
400 Clubs	9,643	6,000	6,000
600 Private Moneys	2,087	3,600	2,100
A. TOTAL REVENUES	44,285	83,600	59,070
EXPENDITURES			
100 General Student Body	16,961	20,300	22,700
200 Athletics	20,993	45,500	30,000
300 Classes	1,600	14,000	12,000
400 Clubs	9,428	15,000	9,000
600 Private Moneys	2,859	3,600	3,000
B. TOTAL EXPENDITURES	51,842	98,400	76,700
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-7,557	-14,800	-17,630
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	79,600	63,500	61,111
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	79,600	63,500	61,111
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	72,043	48,700	43,481
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/	72,043	48,700	43,481

La Conner School District No.311

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

La Conner School District No.311

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	1,469,815	1,500,000	1,500,000
2000 Local Nontax Support	2,180	500	5,500
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	84,334	39,029	35,582
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,556,329	1,539,529	1,541,082
EXPENDITURES			
Matured Bond Expenditures	629,250	626,250	716,250
Interest on Bonds	871,559	849,029	790,958
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	1,500,809	1,475,279	1,507,208
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)	55,520	64,250	33,874
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	574,995	608,600	683,158
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	574,995	608,600	683,158
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	630,515	672,850	0
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	717,032

La Conner School District No.311

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)	630,515	672,850	717,032

La Conner School District No.311

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	1,468,991	1,499,183	1,499,611
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	824	817	389
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,469,815	1,500,000	1,500,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	2,180	500	5,500
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	2,180	500	5,500
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
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	84,334	39,029	35,582
9000 TOTAL OTHER FINANCING SOURCES	84,334	39,029	35,582
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,556,329	1,539,529	1,541,082

La Conner School District No.311

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	162,273	0	0
2000 Local Nontax Support	29,395	500	185,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	504,479	0	0
5000 Federal, General Purpose	44,274	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	250,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	740,421	500	435,000
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	953,991	556,251	275,000
30 Equipment	37,601	50,000	50,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	991,592	606,251	325,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	174,466	250,000	275,000
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)	-425,638	-855,751	-165,000
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	65,102	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	162,927	493,749	0
G.L.863 Restricted from State Proceeds	1,099,908	555,751	0

La Conner School District No.311

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	1,827	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	134,030	0	0
G.L.890 Unassigned Fund Balance	0	0	730,392
F. TOTAL BEGINNING FUND BALANCE	1,463,794	1,049,500	730,392
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	350,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	14,324	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	-49,101	0	0
G.L.863 Restricted from State Proceeds	650,357	0	0
G.L.864 Restricted from Federal Proceeds	46,101	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	376,476	193,749	215,392
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,038,157	193,749	565,392

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.

La Conner School District No.311

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	162,273	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	162,273	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	6,550	500	5,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	22,845	0	180,000
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
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	29,395	500	185,000
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	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	504,479	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	504,479	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	44,274	0	0

La Conner School District No.311

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	44,274	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	250,000
9000 TOTAL OTHER FINANCING SOURCES	0	0	250,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	740,421	500	435,000

La Conner School District No.311

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	114	100	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	49,760	61,011	39,541
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)	49,874	61,111	40,041
B. 9900 TRANSFERS IN (from the General Fund)	160,000	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	209,874	61,111	40,041

La Conner School District No.311

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	232,000	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	232,000	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	43,577	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)	166,297	-170,889	40,041
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	53,357	232,000	5,200
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	53,357	232,000	5,200
I. 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.819 Restricted for Fund Purposes	219,654	61,111	45,241
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/	219,654	61,111	45,241

La Conner School District No.311

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.