

Blaine School District No.503

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	20,488,694	354,507	3,432,085	15	186,855
Total Appropriation (Expenditures)	21,004,248	398,900	4,140,000	0	215,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	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	-515,554	-44,393	-707,915	15	-28,145
Beginning Total Fund Balance	1,583,506	147,737	2,635,830	535	31,902
Ending Total Fund Balance	1,067,952	103,344	1,927,915	550	3,757
SECTION B: EXCESS LEVIES FOR 2012 COLLECTION					
Excess levies approved by voters for 2012 collection	5,380,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2012 collection after rollback	5,380,000	XXXX	3,475,000	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.

Blaine School District No.503

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2009-2010	(2)\n% of Total1	(3) Budget 2010-2011	(4) % of Total2	(5) Budget 2011-2012	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,072.09		2,072.00		2,049.72	
FTE Certificated Employees	134.984		132.300		129.000	
FTE Classified Employees	85.015		85.524		80.783	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	20,582,664		20,767,435		20,488,694	
Total Expenditures	20,750,983		21,183,735		21,004,248	
Total Beginning Fund Balance	1,792,412		1,557,561		1,583,506	
Total Ending Fund Balance	1,565,593		1,105,160		1,067,952	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	11,313,294	54.52	11,747,826	55.46	11,543,303	54.96
Federal Stimulus	529,228	2.55	328,281	1.55	0	0.00
Special Education Instruction	2,232,118	10.76	2,316,569	10.94	2,580,833	12.29
Vocational Instruction	588,356	2.84	593,017	2.80	585,501	2.79
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,057,829	5.10	985,759	4.65	1,017,291	4.84
Other Instructional Programs	107,374	0.52	206,169	0.97	184,006	0.88
Community Services	47,460	0.23	11,073	0.05	43,936	0.21
Support Services	4,875,325	23.49	4,995,041	23.58	5,049,378	24.04
Total - Program Groups	20,750,983	100.00	21,183,735	100.00	21,004,248	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	12,432,370	59.91	12,484,537	58.93	12,219,873	58.18
Teaching Support	1,769,120	8.53	1,882,162	8.88	2,075,530	9.88
Other Supportive Activities	3,677,347	17.72	3,759,255	17.75	3,801,136	18.10
Building Administration	1,187,124	5.72	1,247,358	5.89	1,250,814	5.96
Central Administration	1,685,023	8.12	1,810,423	8.55	1,656,895	7.89
Total - Activity Groups	20,750,983	100.00	21,183,735	100.00	21,004,248	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	9,119,561	43.95	9,188,007	43.37	9,017,450	42.93
Classified Salaries	4,028,959	19.42	3,946,419	18.63	3,880,702	18.48

Blaine School District No.503

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2009-2010	(2)\n% of Total1	(3) Budget 2010-2011	(4) % of Total2	(5) Budget 2011-2012	(6) % of Total3
Employee Benefits and Payroll Taxes	4,319,429	20.82	4,427,580	20.90	4,636,296	22.07
Supplies, Instructional Resources and Noncapitalized Items	1,078,352	5.20	1,335,576	6.30	1,176,411	5.60
Purchased Services	1,854,543	8.94	2,059,427	9.72	2,013,368	9.59
Travel	77,084	0.37	68,139	0.32	54,729	0.26
Capital Outlay	273,056	1.32	158,587	0.75	225,292	1.07
Total - Objects	20,750,983	100.00	21,183,735	100.00	21,004,248	100.00

Blaine School District No.503

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2009-2010	Budget 2/ 2010-2011	Budget 3/ 2011-2012
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /5	74.26	69.93	82.68
2. Grade 1	145.22	148.26	172.88
3. Grade 2	171.40	156.78	148.23
4. Grade 3	156.49	173.96	145.79
5. Grade 4	181.47	153.36	180.15
6. Grade 5	172.52	181.66	161.13
7. Grade 6	168.28	175.03	182.06
8. Grade 7	174.61	173.23	180.60
9. Grade 8	175.66	171.36	177.62
10. Grade 9	146.38	166.59	167.07
11. Grade 10	165.51	148.77	159.21
12. Grade 11 (excluding Running Start)	159.24	163.19	131.81
13. Grade 12 (excluding Running Start)	144.58	157.88	128.49
14. SUBTOTAL	2,035.62	2,040.00	2,017.72
15. Running Start	36.47	32.00	32.00
16. TOTAL K-12	2,072.09	2,072.00	2,049.72
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	134.984	132.300	129.000
2. General Fund FTE Classified Employees /4	85.015	85.524	80.783

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.

Blaine School District No.503

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,613,976	5,008,534	5,218,074
2000 Local Nontax Support	566,989	598,543	575,975
3000 State, General Purpose	10,837,259	10,826,260	10,569,976
4000 State, Special Purpose	2,552,392	2,541,841	2,525,657
5000 Federal, General Purpose	57,404	55,000	55,000
6000 Federal, Special Purpose	1,936,184	1,665,532	1,461,751
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	18,459	71,725	82,261
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	20,582,664	20,767,435	20,488,694
EXPENDITURES			
00 Regular Instruction	11,313,294	11,747,826	11,543,303
10 Federal Stimulus	529,228	328,281	0
20 Special Education Instruction	2,232,118	2,316,569	2,580,833
30 Vocational Education Instruction	588,356	593,017	585,501
40 Skills Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,057,829	985,759	1,017,291
70 Other Instructional Programs	107,374	206,169	184,006
80 Community Services	47,460	11,073	43,936
90 Support Services	4,875,325	4,995,041	5,049,378
B. TOTAL EXPENDITURES	20,750,983	21,183,735	21,004,248
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	58,500	36,101	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)	-226,820	-452,401	-515,554
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	56,761		
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.815 Reserved Restricted for Unequalized Deductible Revenue	XXXXX	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0		
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	0	0

Continued

Blaine School District No.503

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.830 Restricted for Debt Service	0		
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	9,357		
G.L.840 Reserved for Inventory Nonspendable Fund Balance- Inventory & Prepaid Items	0	10,000	23,859
G.L.845 Restricted for Self-Insurance	XXXXX	0	0
G.L.850 Restricted for Uninsured Risks	0		
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	317,704		
G.L.870 Unreserved, Designated for Other Items Committed to Other Purposes	0	348,333	0
G.L.872 Committed to Minimum Fund Balance Policy	XXXXX	1,240,432	1,260,255
G.L.875 Assigned to Contingencies	0		
G.L.875 Unreserved, Designated for Other Assigned Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	XXXXX	0	0
G.L.888 Assigned to Other Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	1,567,396		
G.L.890 Unreserved, Undesignated Unassigned Fund Balance	0	-41,204	299,392
F. TOTAL BEGINNING FUND BALANCE	1,792,412	1,557,561	1,583,506
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved Restricted for Other Items	18,487	0	0
G.L.815 Reserved Restricted for Unequalized Deductible Revenue	0		
G.L.815 Restricted for Unequalized Deductible Revenue		0	0
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	0	0
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.840 Reserved for Inventory Nonspendable Fund Balance- Inventory & Prepaid Items	9,357	10,000	23,859
G.L.845 Restricted for Self-Insurance	XXXXX	0	0

Continued

Blaine School District No.503

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items Committed to Other Purposes	317,704	83,480	0
G.L.872 Committed to Minimum Fund Balance Policy	XXXXX	1,273,190	1,260,255
G.L.875 Unreserved, Designated for Other Assigned Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	XXXXX	0	0
G.L.888 Assigned to Other Purposes	XXXXX	0	0
G.L.890 Unreserved, Undesignated Unassigned Fund Balance	1,220,045	-261,510	-216,162
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,565,593	1,105,160	1,067,952

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. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

Blaine School District No.503

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
LOCAL TAXES			
1100 Local Property Tax	4,613,757	5,008,320	5,217,804
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	219	214	270
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,613,976	5,008,534	5,218,074
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	66,299	75,005	73,705
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skills Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	9,799	8,520	9,420
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Services	0	0	0
2245 Skills Center, Sales of Goods, Supplies and Services	0	0	0
2288 Day Care, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Services, Sales of Goods, Supplies and Services	2,759	8,800	8,406
2298 School Food Services, Sales of Goods, Supplies and Services	305,597	375,050	335,050
2300 Investment Earnings	31,158	35,000	38,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	31,011	27,200	16,800
2600 Fines and Damages	2,708	1,355	1,355
2700 Rentals and Leases	13,868	20,000	14,000
2800 Insurance Recoveries	0	1,000	1
2900 Local Support Nontax, Unassigned	67,663	26,613	55,238
2910 E-Rate	36,127	20,000	24,000
2000 TOTAL LOCAL SUPPORT NONTAX	566,989	598,543	575,975

Continued

Blaine School District No.503

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
STATE, GENERAL PURPOSE			
3100 Apportionment	10,570,559	10,583,838	10,312,270
3121 Special Education--General Apportionment	266,700	242,422	257,706
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	10,837,259	10,826,260	10,569,976
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	1,750	1,250	1,250
4121 Special Education	1,317,943	1,410,884	1,426,757
4126 State Institutions, Special Education	0	0	0
4134 Middle School Career and Technical Education	11,836	1	0
4155 Learning Assistance	268,613	269,500	275,618
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	117,353	95,718	107,745
4159 Institutions-Juveniles in Adult Jails	XXXXX	0	0
4165 Transitional Bilingual	78,864	79,732	79,836
4166 Student Achievement	55,170	0	0
4174 Highly Capable	19,270	19,194	19,589
4188 Day Care	0	0	0
4198 School Food Services	20,502	18,217	15,476
4199 Transportation--Operations	579,358	579,358	574,082
4300 Other State Agencies, Unassigned	53,496	38,150	0
4321 Special Education--Other State Agencies	0	0	0
4326 State Institutions--Special Education--Other State Agencies	0	0	0
4356 State Institutions, Centers, Homes, Delinquent--Other State Agencies	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	28,238	29,837	25,304
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Day Care--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

Continued

Blaine School District No.503

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
4000 TOTAL STATE, SPECIAL PURPOSE	2,552,392	2,541,841	2,525,657
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
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	57,404	55,000	55,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	57,404	55,000	55,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	50,000	50,000
6111 Federal Stimulus--Title I	88,172	88,894	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	238,751	0	0
6114 Federal Stimulus--IDEA	216,098	250,578	0
6118 Federal Stimulus--Competitive Grants	5,687	0	0
6119 Federal Stimulus--Other	6,155	6,155	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6124 Special Education--Supplemental	412,430	370,208	467,713
6138 Secondary Vocational Education	13,933	13,601	11,920
6146 Skills Center	0	0	0
6151 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	288,586	285,752	270,695
6152 School Improvement, Federal Other Title Grants under ESEA, Federal	146,657	204,747	209,315
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	10,465	15,587	15,611
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Continued

Blaine School District No.503

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Day Care	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	427,960	308,316	308,316
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	0	0
6212 Federal Stimulus--School Improvement	0	0	0
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214 Federal Stimulus--IDEA	0	0	0
6218 Federal Stimulus--Competitive Grants	0	0	0
6219 Federal Stimulus--Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6224 Special Education--Supplemental	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skills Center	0	0	0
6251 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	0	0	0
6252 School Improvement, Federal Other Title Grants under ESEA, Federal	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 Day Care	0	0	0
6289 Other Community Services	0	0	0

Continued

Blaine School District No.503

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	787	2,670	40,000
6310 Medicaid Administrative Match	0	0	0
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6314 Federal Stimulus--IDEA	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	0	0
6321 Special Education--Medicaid Reimbursement	25,382	9,000	9,000
6324 Special Education--Supplemental	0	0	0
6338 Secondary Vocational Education	63	544	0
6346 Skill Center	0	0	0
6351 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	3,416	4,216	4,216
6352 School Improvement, Federal Other Title Grants under ESEA, Federal	8,665	5,300	1
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	9,884	0	25,000
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training	0	0	0
6388 Day Care	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	33,093	49,964	49,964

Continued

Blaine School District No.503

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,936,184	1,665,532	1,461,751
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7131 Vocational Education	0	0	0
7145 Skills 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	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	13,572	71,725	82,261
8188 Day Care	0	0	0
8189 Community Services	115	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8500 Nonfederal, ESD	4,772	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	18,459	71,725	82,261
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	20,582,664	20,767,435	20,488,694

Blaine School District No.503

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REGULAR INSTRUCTION			
01 Basic Education	11,313,294	11,463,650	11,233,079
02 Alternative Learning Experience	XXXXXX	284,176	310,224
00 TOTAL REGULAR INSTRUCTION	11,313,294	11,747,826	11,543,303
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	85,760	86,153	0
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	220,912	XXXXXX	0
13 Federal Stimulus - State Fiscal Stabilization Fund		0	
14 Federal Stimulus - IDEA	211,120	238,824	0
18 Federal Stimulus - Competitive Grants	5,492	0	0
19 Federal Stimulus - Other	5,944	3,304	0
10 TOTAL FEDERAL STIMULUS	529,228	328,281	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,831,449	1,953,450	2,208,417
24 Special Education, Supplemental, Federal	400,669	363,119	372,416
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	2,232,118	2,316,569	2,580,833
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	566,441	519,007	501,615
34 Middle School Career and Technical Education, State	8,393	60,744	72,207
38 Vocational, Federal	13,522	13,266	11,679
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	588,356	593,017	585,501
SKILLS CENTER INSTRUCTION			
45 Skills Center, Basic, State	0	0	0
46 Skills Center, Federal	0	0	0
40 TOTAL SKILLS CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 ESEA Disadvantaged, Federal	285,133	283,503	274,769
52 Other Title Grants under ESEA, Federal	158,163	207,465	205,650
53 ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0

Blaine School District No.503

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
55 Learning Assistance Program (LAP), State	297,310	262,872	270,154
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	141,729	124,761	132,331
59 Institutions - Juveniles in Adult Jails	XXXXX	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	9,884	0	25,000
63 Promoting Academic Success	0	0	
64 Limited English Proficiency, Federal	11,250	15,205	15,219
65 Transitional Bilingual, State	85,263	91,953	94,168
66 Student Achievement, State	69,098	0	0
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	1,057,829	985,759	1,017,291
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	19,077	18,722	17,331
75 Professional Development, State	5,425	17,000	15,159
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	82,871	170,447	151,516
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	107,374	206,169	184,006
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Day Care	0	0	0
89 Other Community Services	47,460	11,073	43,936
80 TOTAL COMMUNITY SERVICES	47,460	11,073	43,936
SUPPORT SERVICES			
97 Districtwide Support	3,225,801	3,352,980	3,301,075
98 School Food Services	751,825	688,745	721,520
99 Pupil Transportation	897,699	953,316	1,026,783

Blaine School District No.503

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
90 TOTAL SUPPORT SERVICES	4,875,325	4,995,041	5,049,378
TOTAL PROGRAM EXPENDITURES	20,750,983	21,183,735	21,004,248

Blaine School District No.503

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	11,233,079	46,090		6,869,170	973,806	2,562,616	352,614	403,677	11,453	13,653
02 ALE	310,224	0	0	79,718	0	25,533	59,907	139,447	2,400	3,219
TOTAL REGULAR INSTRUCTION	11,543,303	46,090	0	6,948,888	973,806	2,588,149	412,521	543,124	13,853	16,872
11 Federal Stimulus - Title I	0	0		0	0	0	0	0	0	0
12 Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13 Federal Stimulus - SFSF and Education Jobs	0	0		0	0	0	0	0	0	0
14 Federal Stimulus - IDEA	0	0		0	0	0	0	0	0	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
19 Federal Stimulus - Other	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	2,208,417	0		895,728	471,058	568,471	17,617	245,066	3,056	7,421
24 Sp Ed, Sup, Fed	372,416	96		175,635	82,176	105,223	6,533	1,020	1,470	263
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	2,580,833	96		1,071,363	553,234	673,694	24,150	246,086	4,526	7,684
31 Voc, Basic, St	501,615	0		349,738	6,598	107,661	10,041	27,577	0	0

Blaine School District No.503

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
34 MidSchCar/Tec	72,207	0		43,949	0	13,527	14,731	0	0	0
38 Voc, Fed	11,679	0		0	0	0	1,031	2,095	2,976	5,577
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	585,501	0		393,687	6,598	121,188	25,803	29,672	2,976	5,577
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILLS CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	274,769	0		126,944	66,767	78,896	2,162	0	0	0
52 Other Title Grants under ESEA, Federal	205,650	3,348	0	120,227	20,690	27,106	521	21,519	12,239	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	270,154	0		112,496	75,859	81,699	100	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	132,331	0		91,057	17,945	21,290	853	488	698	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	25,000	0		0	0	0	0	25,000	0	0
64 LEP, Fed	15,219	0		1,000	8,252	3,708	2,259	0	0	0

Blaine School District No.503

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
65 Tran Biling, St	94,168	0		0	58,164	33,927	2,029	0	48	0
66 Stu Achvmt, St	0	0		0	0	0	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
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	1,017,291	3,348	0	451,724	247,677	246,626	7,924	47,007	12,985	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	17,331	182		3,015	1,000	617	6,153	3,153	1,465	1,746
75 Prof Dev, State	15,159	0		0	0	0	15,159	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	151,516	874		8,650	26,037	11,316	70,892	29,143	4,604	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	184,006	1,056		11,665	27,037	11,933	92,204	32,296	6,069	1,746
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 Day Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	43,936	0	0	0	31,454	7,571	4,911	0	0	0
TOTAL COMMUNITY SERVICES	43,936	0	0	0	31,454	7,571	4,911	0	0	0

Blaine School District No.503

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
97 Distwide Suppt	3,301,075	589	-1,026	140,123	1,213,832	564,352	100,274	1,082,240	11,564	189,127
98 Schl Food Serv	721,520	0	0	0	249,191	137,574	328,512	2,130	2,319	1,794
99 Pupil Transp	1,026,783	437	-50,590	0	577,873	285,209	180,112	30,813	437	2,492
TOTAL SUPPORT SERVICES	5,049,378	1,026	-51,616	140,123	2,040,896	987,135	608,898	1,115,183	14,320	193,413
OBJECT TOTALS	21,004,248	51,616	-51,616	9,017,450	3,880,702	4,636,296	1,176,411	2,013,368	54,729	225,292

Blaine School District No.503

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2009-2010	(2) % of Total	(3) Budget 2010-2011	(4) % of Total	(5) Budget 2011-2012	(6) % of Total
(0) Debit Transfers	118,777	XXXXX	54,840	XXXXX	51,616	XXXXX
(1) Credit Transfers	-118,777	XXXXX	-54,840	XXXXX	-51,616	XXXXX
(2) Certificated Salaries	9,119,561	43.95	9,188,007	43.37	9,017,450	42.93
(3) Classified Salaries	4,028,959	19.42	3,946,419	18.63	3,880,702	18.48
(4) Employee Benefits and Payroll Taxes	4,319,429	20.82	4,427,580	20.90	4,636,296	22.07
(5) Supplies and Materials	1,078,352	5.20	1,335,576	6.30	1,176,411	5.60
(7) Purchased Services	1,854,543	8.94	2,059,427	9.72	2,013,368	9.59
(8) Travel	77,084	0.37	68,139	0.32	54,729	0.26
(9) Capital Outlay	273,056	1.32	158,587	0.75	225,292	1.07
TOTAL EXPENDITURES	20,750,983	100.00	21,183,735	100.00	21,004,248	100.00

Blaine School District No.503

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 2011	5,130,000	259	5,129,741	45.19	2,318,130
Spring 2012	5,380,000	270	5,379,730	53.90	2,899,674
1100 TOTAL LOCAL TAXES:					5,217,804

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 2011	185,575	1.394	259	0.00	XXXXX
Spring 2012	185,575	1.454	270	100.00	270
1500 TIMBER EXCISE TAXES:					270

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.

Blaine School District No.503

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES			
100 General Student Body	64,332	99,910	94,557
200 Atheltics	106,262	176,400	140,400
300 Classes	29,690	40,000	37,000
400 Clubs	67,107	95,802	80,700
600 Private Moneys	793	1,850	1,850
A. TOTAL REVENUES	268,184	413,962	354,507
EXPENDITURES			
100 General Student Body	74,641	93,808	86,275
200 Atheltics	110,565	200,300	190,900
300 Classes	29,449	40,000	37,000
400 Clubs	64,304	99,037	82,875
600 Private Moneys	737	1,850	1,850
B. TOTAL EXPENDITURES	279,695	434,995	398,900
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-11,511	-21,033	-44,393
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0		
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.840 Nonspendable Fund Balance-inventory & Prepaid Items	0		
G.L.840 Reserved for Inventory Nonspendable Fund Balance-inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0		
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes		164,082	147,737
G.L.890 Unassigned Fund Balance	229,353		
G.L.890 Unreserved, Undesignated Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	229,353	164,082	147,737
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.840 Reserved for Inventory Nonspendable Fund Balance-inventory & Prepaid Items	0	0	0

Continued

Blaine School District No.503
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	217,841	0	0
G.L.890 Unreserved, Undesignated Unassigned Fund Balance		0	0
G.L.890 Unassigned Fund Balance		XXXXX	XXXXX
F. TOTAL ENDING FUND BALANCE (C+D) 1/	217,841	143,049	103,344

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

Blaine School District No.503

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,374,530	3,477,128	3,432,084
2000 Local Nontax Support	31,309	25,000	1
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	15,360,090	36,101	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	18,765,929	3,538,229	3,432,085
EXPENDITURES			
Matured Bond Expenditures	2,489,412	3,045,000	3,620,000
Interest on Bonds	725,030	575,000	445,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	51,156	75,000	75,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	80,493	0	0
B. TOTAL EXPENDITURES	3,346,091	3,695,000	4,140,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	15,135,915	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	283,923	-156,771	-707,915
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0		
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.870 Unreserved, Designated for Other Item Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	2,534,974	2,635,830
G.L.889 Assigned to Fund Purposes	XXXXX	2,534,974	2,635,830
G.L.890 Unassigned Fund Balance	2,229,724		
G.L.890 Unreserved, Undesignated Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,229,724	2,534,974	2,635,830
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX

Continued

Blaine School District No.503

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
ENDING FUND BALANCE			
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.870 Unreserved, Designated for Other Item Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	2,513,647	2,378,203	1,927,915
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unreserved, Undesignated Unassigned Fund Balance		0	0
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	XXXXX
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,513,647	2,378,203	1,927,915

Blaine School District No.503

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
LOCAL TAXES			
1100 Local Property Taxes	3,374,209	3,476,850	3,431,735
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	321	278	349
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,374,530	3,477,128	3,432,084
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	31,309	25,000	1
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	31,309	25,000	1
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	15,270,090	0	0
9900 Transfers	90,000	36,101	0
9000 TOTAL OTHER FINANCING SOURCES	15,360,090	36,101	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,765,929	3,538,229	3,432,085

Blaine School District No.503

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 2011	3,450,000	348	3,449,652	45.19	1,558,898
Spring 2012	3,475,000	349	3,474,651	53.90	1,872,837
1100 TOTAL LOCAL TAXES:					3,431,735

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 2011	371,150	0.937	348	0.00	XXXXX
Spring 2012	371,150	0.939	349	100.00	349
1500 TIMBER EXCISE TAXES:					349

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).

Blaine School District No.503
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	208	15	15
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	208	15	15
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	0	0	0
30 Equipment	0	0	0
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	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	31,500	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)	-31,292	15	15
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0		
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0		
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0		
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0

Continued

Blaine School District No.503
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.861 Restricted from Bond Proceeds	0		
G.L.861 Reserve of Restricted from Bond Proceeds	0	0	0
G.L.862 Restricted from Levy Proceeds	0		
G.L.862 Reserve of Restricted from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0		
G.L.863 Reserve of Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0		
G.L.864 Reserve of Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0		
G.L.865 Reserve of Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	0	0
G.L.869 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.870 Committed to Other Purposes	0		
G.L.870 Unreserved, Designated for Other Item Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	530	535
G.L.890 Unassigned Fund Balance	529		
G.L.890 Unreserved, Undesignated Assigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	31,821	530	535
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.834 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Reserve of Restricted from Levy Proceeds	0	0	0
G.L.863 Reserve of Restricted from State Proceeds	0	0	0
G.L.864 Reserve of Restricted from Federal Proceeds	0	0	0
G.L.865 Reserve of Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	0	0

Continued

Blaine School District No.503
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.869 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.870 Unreserved, Designated for Other Item Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	529	545	550
G.L.889 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.890 Unreserved, Undesignated Assigned Fund Balance		0	0
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	XXXXX
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	529	545	550

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. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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

Blaine School District No.503

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	208	15	15
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	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	208	15	15
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4166 Student Achievement	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0

Continued

Blaine School District No.503

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	208	15	15

Blaine School District No.503

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
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
2299 School Bus Revenue		0	0
2300 Investment Earnings	2,255	200	2,500
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	2,200	0	0
2800 Insurance Recoveries	1,118	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4499 Transportation Reimbursement Depreciation	185,300	105,430	184,355
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	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	2	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)	190,875	105,630	186,855
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	190,875	105,630	186,855
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	148,777	216,000	215,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0

Continued

Blaine School District No.503

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
61 Bond/Levy Issuance and/or Election	XXXXX	XXXXX	0
Act 85 Debt-Related Expenditures	0	0	0
92 Interest - formerly Act 83 1/	0	0	0
91 Principal - formerly Act 84	0	0	0
93 Arbitrage Rebate	XXXXX	XXXXX	0
D. TOTAL EXPENDITURES	148,777	216,000	215,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	42,098	-110,370	-28,145
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0		
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0		
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	111,472	31,902
G.L.890 Unassigned Fund Balance	69,374		
G.L.890 Unreserved, Undesignated Assigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	69,374	111,472	31,902
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.834 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	111,473	0	0
G.L.890 Unreserved, Undesignated Assigned Fund Balance		0	0
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	XXXXX

Continued

Blaine School District No.503

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	111,473	1,102	3,757

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. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

4/ Amount on Line J must be equal to or greater than all reserved fund balances.