

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	23,470,759	420,547	3,800,000	3,000	132,157
Total Appropriation (Expenditures)	24,092,502	441,225	3,760,000	267,458	182,000
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	-621,743	-20,678	40,000	-264,458	-49,843
Beginning Total Fund Balance	2,118,699	129,581	2,191,046	264,459	50,125
Ending Total Fund Balance	1,496,956	108,903	2,231,046	1	282
SECTION B: EXCESS LEVIES FOR 2015 COLLECTION					
Excess levies approved by voters for 2015 collection	6,360,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2015 collection after rollback	6,360,000	XXXX	3,800,000	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 2012-2013	(2)\n% of Total1	(3) Budget 2013-2014	(4) % of Total2	(5) Budget 2014-2015	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,036.84		2,009.65		2,024.83	
FTE Certificated Employees	130.846		133.800		141.500	
FTE Classified Employees	80.015		81.347		82.555	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	21,074,449		22,541,626		23,470,759	
Total Expenditures	21,303,215		22,750,376		24,092,502	
Total Beginning Fund Balance	1,985,577		1,587,025		2,118,699	
Total Ending Fund Balance	1,756,812		1,378,275		1,496,956	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	11,734,465	55.08	12,483,774	54.87	13,404,985	55.64
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	2,651,883	12.45	2,643,075	11.62	3,023,244	12.55
Vocational Instruction	607,761	2.85	643,297	2.83	621,574	2.58
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,058,221	4.97	1,355,919	5.96	1,218,131	5.06
Other Instructional Programs	206,066	0.97	320,450	1.41	348,149	1.45
Community Services	81,697	0.38	43,340	0.19	72,592	0.30
Support Services	4,963,122	23.30	5,260,521	23.12	5,403,827	22.43
Total - Program Groups	21,303,215	100.00	22,750,376	100.00	24,092,502	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	12,474,032	58.55	13,366,590	58.75	14,249,772	59.15
Teaching Support	2,148,448	10.09	2,218,451	9.75	2,481,929	10.30
Other Supportive Activities	3,750,109	17.60	3,924,885	17.25	4,029,684	16.73
Building Administration	1,272,372	5.97	1,325,622	5.83	1,397,899	5.80
Central Administration	1,658,255	7.78	1,914,828	8.42	1,933,218	8.02
Total - Activity Groups	21,303,215	100.00	22,750,376	100.00	24,092,502	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	9,339,385	43.84	9,653,438	42.43	9,983,938	41.44
Classified Salaries	4,058,516	19.05	4,040,981	17.76	4,149,492	17.22

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2012-2013	(2)\n% of Total1	(3) Budget 2013-2014	(4) % of Total2	(5) Budget 2014-2015	(6) % of Total3
Employee Benefits and Payroll Taxes	4,683,623	21.99	5,113,337	22.48	5,478,757	22.74
Supplies, Instructional Resources and Noncapitalized Items	1,018,295	4.78	1,527,147	6.71	1,740,426	7.22
Purchased Services	1,899,427	8.92	2,176,437	9.57	2,477,686	10.28
Travel	90,086	0.42	105,594	0.46	125,326	0.52
Capital Outlay	213,883	1.00	133,442	0.59	136,877	0.57
Total - Objects	21,303,215	100.00	22,750,376	100.00	24,092,502	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2012-2013	Budget 2/ 2013-2014	Budget 3/ 2014-2015
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	84.35	72.00	74.50
2. Grade 1	147.00	168.00	150.00
3. Grade 2	166.00	146.00	169.00
4. Grade 3	141.53	154.00	140.00
5. Grade 4	146.70	130.00	156.03
6. Grade 5	183.80	141.00	139.00
7. Grade 6	163.26	178.00	142.00
8. Grade 7	179.06	145.00	186.30
9. Grade 8	181.28	171.60	145.00
10. Grade 9	172.06	168.45	165.70
11. Grade 10	165.88	155.20	166.80
12. Grade 11 (excluding Running Start)	134.68	132.80	132.00
13. Grade 12 (excluding Running Start)	126.96	121.60	140.00
14. SUBTOTAL	1,992.56	1,883.65	1,906.33
15. Running Start	44.28	36.00	36.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	90.00	82.50
18. TOTAL K-12	2,036.84	2,009.65	2,024.83
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	130.846	133.800	141.500
2. General Fund FTE Classified Employees /4	80.015	81.347	82.555

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 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,635,060	6,085,527	6,254,554
2000 Local Nontax Support	531,916	432,226	461,131
3000 State, General Purpose	10,567,253	11,147,585	11,716,610
4000 State, Special Purpose	2,594,816	3,080,521	3,196,597
5000 Federal, General Purpose	37,342	55,000	55,000
6000 Federal, Special Purpose	1,620,246	1,671,767	1,620,698
7000 Revenues from Other School Districts	19,667	0	0
8000 Revenues from Other Entities	68,149	69,000	166,169
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	21,074,449	22,541,626	23,470,759
EXPENDITURES			
00 Regular Instruction	11,734,465	12,483,774	13,404,985
10 Federal Stimulus	0	0	0
20 Special Education Instruction	2,651,883	2,643,075	3,023,244
30 Vocational Education Instruction	607,761	643,297	621,574
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,058,221	1,355,919	1,218,131
70 Other Instructional Programs	206,066	320,450	348,149
80 Community Services	81,697	43,340	72,592
90 Support Services	4,963,122	5,260,521	5,403,827
B. TOTAL EXPENDITURES	21,303,215	22,750,376	24,092,502
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-228,765	-208,750	-621,743
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,258	0	34,000
G.L.825 Restricted for Skill Center	XXXXX	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	57,791	0	40,000
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 Minimum Fund Balance Policy	1,247,315	1,365,023	1,343,783
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	679,213	222,002	700,916
F. TOTAL BEGINNING FUND BALANCE	1,985,577	1,587,025	2,118,699
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	2,169	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	33,254	0	40,000
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 Minimum Fund Balance Policy	1,278,193	1,365,023	1,445,550
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	443,196	13,252	11,406
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,756,812	1,378,275	1,496,956

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 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Tax	5,634,731	6,085,167	6,254,260
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	329	360	294
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,635,060	6,085,527	6,254,554
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	72,842	52,060	52,060
2122 Special Ed-Infants and Toddlers-Tuition and Fees	XXXXX	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	1,925	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	15,857	11,020	10,525
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 Day Care, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	2,904	8,602	9,002
2298 School Food Services, Sales of Goods, Supplies and Svcs	246,543	240,000	240,000
2300 Investment Earnings	13,659	12,000	12,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	34,923	14,000	14,000
2600 Fines and Damages	2,265	1,355	1,355
2700 Rentals and Leases	22,320	14,000	14,000
2800 Insurance Recoveries	0	1	1
2900 Local Support Nontax, Unassigned	78,297	41,188	70,188
2910 E-Rate	40,380	38,000	38,000
2000 TOTAL LOCAL SUPPORT NONTAX	531,916	432,226	461,131
STATE, GENERAL PURPOSE			
3100 Apportionment	10,303,375	10,879,082	11,424,224

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
3121 Special Education--General Apportionment	263,878	268,503	292,386
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	10,567,253	11,147,585	11,716,610
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	625	1,250	1,250
4121 Special Education	1,515,403	1,467,670	1,554,937
4122 Special Ed-Infants and Toddlers-State	XXXXX	93,874	98,118
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	281,761	524,925	468,137
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	91,969	150,796	137,424
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	73,536	76,357	83,901
4174 Highly Capable	19,517	19,972	20,198
4188 Day Care	0	0	0
4198 School Food Services	13,773	12,140	11,640
4199 Transportation--Operations	598,233	708,233	820,992
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	XXXXX	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	25,304	0
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
4000 TOTAL STATE, SPECIAL PURPOSE	2,594,816	3,080,521	3,196,597
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	37,342	55,000	55,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	37,342	55,000	55,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	50,000	50,000
6111 Federal Stimulus--Title I	0	0	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6114 Federal Stimulus--IDEA	0	0	0
6118 Federal Stimulus--Competitive Grants	0	0	0
6119 Federal Stimulus--Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6124 Special Education--Supplemental	400,602	432,269	503,900
6125 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6138 Secondary Vocational Education	15,380	15,097	15,097
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	368,944	390,683	399,983
6152 School Improve, Fed Other Title Grants under ESEA, Fed	190,537	186,000	55,000
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)	20,224	13,000	13,000
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 Day Care	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	468,630	413,800	413,800
6199 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Day Care	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	120,662	124,702	124,702
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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	675	2,000	1,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	3,692	4,216	4,216
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 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	30,900	40,000	40,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,620,246	1,671,767	1,620,698
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	19,667	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	XXXXX	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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	19,667	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	58,825	69,000	166,169
8188 Day Care	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	9,324	0	0
8521 Educational Service Districts-Special Education	XXXXX	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	XXXXX	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	68,149	69,000	166,169
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	21,074,449	22,541,626	23,470,759

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EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REGULAR INSTRUCTION			
01 Basic Education	11,399,487	12,058,493	12,979,540
02 Alternative Learning Experience	334,978	425,281	425,445
03 Basic Education - Dropout Reengagement	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	11,734,465	12,483,774	13,404,985
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	0	0
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	0	0
14 Federal Stimulus - IDEA	0	0	0
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	2,253,617	2,225,982	2,563,248
22 Special Education, Infants and Toddlers, State	XXXXX	55,000	78,660
24 Special Education, Supplemental, Federal	398,266	362,093	381,336
25 Special Education, Infants and Toddlers, Federal	XXXXX	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	2,651,883	2,643,075	3,023,244
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	520,908	561,859	535,399
34 Middle School Career and Technical Education, State	69,800	66,341	71,078
38 Vocational, Federal	17,052	15,097	15,097
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	607,761	643,297	621,574
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	XXXXX	XXXXX	0
45 Skills Center, Basic, State	0	0	XXXXX
46 Skills Center, Federal	0	0	XXXXX
46 Skill Center, Federal	XXXXX	XXXXX	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			

Blaine School District No.503

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	366,080	382,152	389,676
52 School Improvement, Federal Other Title Grants under ESEA, Federal	184,275	179,878	55,000
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	274,429	506,700	515,441
56 State Institutions, Centers and Homes, Delinquent	0	0	5,000
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	120,189	176,351	127,244
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	17,827	13,354	13,000
65 Transitional Bilingual, State	95,421	97,484	112,770
66 Student Achievement, State	0	XXXXX	XXXXX
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	1,058,221	1,355,919	1,218,131
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	16,906	19,972	20,198
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	189,161	300,478	327,951
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	206,066	320,450	348,149
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	81,697	43,340	72,592
80 TOTAL COMMUNITY SERVICES	81,697	43,340	72,592
SUPPORT SERVICES			

Blaine School District No.503

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
97 District-wide Support	3,178,488	3,428,257	3,531,022
98 School Food Services	744,198	761,124	806,795
99 Pupil Transportation	1,040,435	1,071,140	1,066,010
90 TOTAL SUPPORT SERVICES	4,963,122	5,260,521	5,403,827
TOTAL PROGRAM EXPENDITURES	21,303,215	22,750,376	24,092,502

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	12,979,540	17,847		7,462,060	1,048,318	3,012,085	671,152	702,006	50,688	15,384
02 ALE	425,445	0	0	198,206	22,627	83,220	69,071	48,721	3,600	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	13,404,985	17,847	0	7,660,266	1,070,945	3,095,305	740,223	750,727	54,288	15,384
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	2,563,248	0		1,064,826	467,011	682,153	18,877	319,904	3,056	7,421
22 Sp Ed, I&T, St	78,660	0		0	0	0	0	78,660	0	0
24 Sp Ed, Sup, Fed	381,336	0		167,128	95,224	114,984	4,000	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0

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
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	3,023,244	0		1,231,954	562,235	797,137	22,877	398,564	3,056	7,421
31 Voc, Basic, St	535,399	0		353,095	7,101	114,938	22,057	31,554	0	6,654
34 MidSchCar/Tec	71,078	0		31,651	0	10,207	29,220	0	0	0
38 Voc, Fed	15,097	0		0	0	0	4,449	2,095	2,976	5,577
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	621,574	0		384,746	7,101	125,145	55,726	33,649	2,976	12,231
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	389,676	0		116,183	88,505	92,280	92,708	0	0	0
52 Other Title Grants under ESEA, Federal	55,000	0	0	16,889	0	3,077	364	34,670	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	515,441	0		254,631	101,979	152,431	6,400	0	0	0
56 St In, Ctr/Hm, D	5,000	0		0	0	0	0	5,000	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	127,244	0		111,980	0	15,264	0	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
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	13,000	0		1,000	3,135	318	346	8,201	0	0
65 Tran Biling, St	112,770	0		0	68,665	41,860	2,197	0	48	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	1,218,131	0	0	500,683	262,284	305,230	102,015	47,871	48	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	20,198	182		3,520	1,000	557	4,583	8,145	1,465	746
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	327,951	4,000		49,921	31,518	30,141	125,599	56,772	30,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	348,149	4,182		53,441	32,518	30,698	130,182	64,917	31,465	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

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
88 Day Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	72,592	14,000	0	0	25,685	8,044	4,811	5,052	15,000	0
TOTAL COMMUNITY SERVICES	72,592	14,000	0	0	25,685	8,044	4,811	5,052	15,000	0
97 Distwide Suppt	3,531,022	702	-11,678	152,848	1,335,212	664,821	133,055	1,140,403	17,056	98,603
98 Schl Food Serv	806,795	0	0	0	268,873	160,059	371,425	5,438	1,000	0
99 Pupil Transp	1,066,010	533	-25,586	0	584,639	292,318	180,112	31,065	437	2,492
TOTAL SUPPORT SERVICES	5,403,827	1,235	-37,264	152,848	2,188,724	1,117,198	684,592	1,176,906	18,493	101,095
OBJECT TOTALS	24,092,502	37,264	-37,264	9,983,938	4,149,492	5,478,757	1,740,426	2,477,686	125,326	136,877

Blaine School District No.503

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2012-2013	(2) % of Total	(3) Budget 2013-2014	(4) % of Total	(5) Budget 2014-2015	(6) % of Total
(0) Debit Transfers	52,778	XXXXX	26,612	XXXXX	37,264	XXXXX
(1) Credit Transfers	-52,778	XXXXX	-26,612	XXXXX	-37,264	XXXXX
(2) Certificated Salaries	9,339,385	43.84	9,653,438	42.43	9,983,938	41.44
(3) Classified Salaries	4,058,516	19.05	4,040,981	17.76	4,149,492	17.22
(4) Employee Benefits and Payroll Taxes	4,683,623	21.99	5,113,337	22.48	5,478,757	22.74
(5) Supplies and Materials	1,018,295	4.78	1,527,147	6.71	1,740,426	7.22
(7) Purchased Services	1,899,427	8.92	2,176,437	9.57	2,477,686	10.28
(8) Travel	90,086	0.42	105,594	0.46	125,326	0.52
(9) Capital Outlay	213,883	1.00	133,442	0.59	136,877	0.57
TOTAL EXPENDITURES	21,303,215	100.00	22,750,376	100.00	24,092,502	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 2014	6,125,666	283	6,125,383	45.00	2,756,422
Spring 2015	6,360,000	294	6,359,706	55.00	3,497,838
1100 TOTAL LOCAL TAXES:					6,254,260

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 2014	161,963	1.749	283	0.00	XXXXX
Spring 2015	161,963	1.816	294	100.00	294
1500 TIMBER EXCISE TAXES:					294

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 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES			
100 General Student Body	67,121	121,297	130,097
200 Athletics	117,443	173,300	155,700
300 Classes	39,810	50,000	60,000
400 Clubs	51,320	67,950	72,350
600 Private Moneys	2,225	2,400	2,400
A. TOTAL REVENUES	277,918	414,947	420,547
EXPENDITURES			
100 General Student Body	75,349	103,575	102,275
200 Athletics	131,347	198,550	194,050
300 Classes	43,866	45,000	53,000
400 Clubs	53,856	81,050	88,500
600 Private Moneys	1,135	4,400	3,400
B. TOTAL EXPENDITURES	305,553	432,575	441,225
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-27,635	-17,628	-20,678
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	156,532	0	0
G.L.819 Restricted to Fund Purposes	0	180,000	129,581
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	8,056	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	164,588	180,000	129,581
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 to Fund Purposes	136,953	162,372	108,903
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/	136,953	162,372	108,903

Blaine School District No.503

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Blaine School District No.503

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,473,170	3,708,170	3,800,000
2000 Local Nontax Support	-163	0	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,473,007	3,708,170	3,800,000
EXPENDITURES			
Matured Bond Expenditures	3,150,000	3,300,000	3,440,000
Interest on Bonds	411,938	340,000	245,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	602	75,000	75,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	3,562,539	3,715,000	3,760,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-89,532	-6,830	40,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	2,255,567	0	0
G.L.830 Restricted for Debt Service	0	2,152,928	2,191,046
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	2,255,567	2,152,928	2,191,046
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	2,166,035	2,146,098	2,231,046
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

Blaine School District No.503

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,166,035	2,146,098	2,231,046

Blaine School District No.503

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Taxes	3,472,763	3,707,723	3,799,649
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	407	447	351
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,473,170	3,708,170	3,800,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	-163	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	-163	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,473,007	3,708,170	3,800,000

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 2014	3,800,000	351	3,799,649	45.00	1,709,842
Spring 2015	3,800,000	351	3,799,649	55.00	2,089,807
1100 TOTAL LOCAL TAXES:					3,799,649

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 2014	323,926	1.085	351	0.00	XXXXX
Spring 2015	323,926	1.085	351	100.00	351
1500 TIMBER EXCISE TAXES:					351

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 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	9,724	3,000	3,000
3000 State, General Purpose	0	400,000	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	9,724	403,000	3,000
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	2,507,929	795,703	267,458
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	2,507,929	795,703	267,458
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-2,498,205	-392,703	-264,458
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)			
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	XXXXX	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	2,605,865	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Blaine School District No.503

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	608	397,913	264,459
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,606,473	397,913	264,459
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	XXXXX	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	107,660	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	608	5,210	1
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	108,268	5,210	1

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.

Blaine School District No.503

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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	9,724	3,000	3,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	9,724	3,000	3,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	400,000	0
3000 TOTAL STATE, GENERAL PURPOSE	0	400,000	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	XXXXX	XXXXX
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Blaine School District No.503

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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
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	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,724	403,000	3,000

Blaine School District No.503

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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	XXXXX	0	0
2300 Investment Earnings	193	750	2,500
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	XXXXX	0	0
4300 Other State Agencies-Unassigned	XXXXX	0	0
4499 Transportation Reimbursement Depreciation	124,381	130,967	129,657
5200 General Purposes Direct Federal Grants-Unassigned	XXXXX	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	XXXXX	0	0
6200 Direct Special Purpose Grants	XXXXX	0	0
6300 Federal Grants Through Other Entities-Unassigned	XXXXX	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	1,948	0
9400 Compensated Loss of Fixed Assets	0	135,511	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	124,575	269,176	132,157
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

Blaine School District No.503

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	124,575	269,176	132,157
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	440,000	182,000
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	XXXXX	0	0
D. TOTAL EXPENDITURES	0	440,000	182,000
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)	124,575	-170,824	-49,843
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	172,750	50,125
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	48,175	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	48,175	172,750	50,125
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	172,750	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	1,926	282
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

Blaine School District No.503

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	172,750	1,926	282

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.