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Fiscal Year 2015-2016

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## Creston School District No.073

## BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	2,440,740	41,915	0	41,743	50,150
Total Appropriation (Expenditures)	2,422,695	43,305	0	50,000	150,000
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	18,045	-1,390	0	-8,257	-99,850
Beginning Total Fund Balance	271,300	22,226	0	9,000	284,724
Ending Total Fund Balance	289,345	20,836	0	743	184,874

**SECTION B: EXCESS LEVIES FOR 2016  
COLLECTION**

Excess levies approved by voters for 2016 collection	422,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2016 collection after rollback	422,000	XXXX	0	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.

## Creston School District No.073

## GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2013-2014	(2)\n% of Total1	(3) Budget 2014-2015	(4) % of Total2	(5) Budget 2015-2016	(6) % of Total3
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	98.05		100.00		95.00	
FTE Certificated Employees	15.000		14.980		14.001	
FTE Classified Employees	9.303		8.444		8.213	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	2,220,588		2,263,760		2,440,740	
Total Expenditures	2,238,865		2,314,469		2,422,695	
Total Beginning Fund Balance	262,914		266,300		271,300	
Total Ending Fund Balance	285,493		215,591		289,345	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	1,112,232	49.68	1,170,067	50.55	1,235,427	50.99
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	176,122	7.87	181,076	7.82	184,179	7.60
Vocational Instruction	104,677	4.68	99,937	4.32	106,212	4.38
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	87,536	3.91	81,733	3.53	94,407	3.90
Other Instructional Programs	15,691	0.70	15,107	0.65	16,358	0.68
Community Services	0	0.00	0	0.00	0	0.00
Support Services	742,608	33.17	766,549	33.12	786,112	32.45
Total - Program Groups	2,238,865	100.00	2,314,469	100.00	2,422,695	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	1,316,829	58.82	1,376,856	59.49	1,444,142	59.61
Teaching Support	112,520	5.03	115,649	5.00	118,398	4.89
Other Supportive Activities	366,396	16.37	428,496	18.51	440,437	18.18
Building Administration	66,908	2.99	55,415	2.39	74,043	3.06
Central Administration	376,213	16.80	338,053	14.61	345,675	14.27
Total - Activity Groups	2,238,865	100.00	2,314,469	100.00	2,422,695	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	912,873	40.77	933,491	40.33	929,560	38.37
Classified Salaries	380,741	17.01	360,949	15.60	345,389	14.26

## Creston School District No.073

## GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2013-2014	(2)\n% of Total1	(3) Budget 2014-2015	(4) % of Total2	(5) Budget 2015-2016	(6) % of Total3
Employee Benefits and Payroll Taxes	494,112	22.07	468,020	20.22	506,818	20.92
Supplies, Instructional Resources and Noncapitalized Items	128,113	5.72	167,596	7.24	204,065	8.42
Purchased Services	320,975	14.34	379,785	16.41	432,163	17.84
Travel	2,052	0.09	4,628	0.20	4,700	0.19
Capital Outlay	0	0.00	0	0.00	0	0.00
Total - Objects	2,238,865	100.00	2,314,469	100.00	2,422,695	100.00

## Creston School District No.073

## FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2013-2014	Budget 2/ 2014-2015	Budget 3/ 2015-2016
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	4.55	3.00	8.00
2. Grade 1	3.50	10.00	7.00
3. Grade 2	12.20	4.00	7.00
4. Grade 3	7.20	12.00	3.00
5. Grade 4	5.70	7.00	11.00
6. Grade 5	14.40	4.00	7.00
7. Grade 6	6.00	14.00	3.00
8. Grade 7	9.10	6.00	14.00
9. Grade 8	5.40	9.00	5.00
10. Grade 9	11.90	6.00	8.00
11. Grade 10	7.30	12.00	5.00
12. Grade 11 (excluding Running Start)	6.60	8.00	11.00
13. Grade 12 (excluding Running Start)	4.20	5.00	6.00
14. SUBTOTAL	98.05	100.00	95.00
15. Running Start	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	98.05	100.00	95.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	15.000	14.980	14.001
2. General Fund FTE Classified Employees /4	9.303	8.444	8.213

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.

## Creston School District No.073

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	365,487	396,350	422,000
2000   Local Nontax Support	22,323	25,150	34,500
3000   State, General Purpose	1,439,482	1,474,993	1,590,946
4000   State, Special Purpose	282,879	274,733	268,220
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	92,159	86,534	86,074
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	18,258	6,000	39,000
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,220,588</b>	<b>2,263,760</b>	<b>2,440,740</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	1,112,232	1,170,067	1,235,427
10   Federal Stimulus	0	0	0
20   Special Education Instruction	176,122	181,076	184,179
30   Vocational Education Instruction	104,677	99,937	106,212
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	87,536	81,733	94,407
70   Other Instructional Programs	15,691	15,107	16,358
80   Community Services	0	0	0
90   Support Services	742,608	766,549	786,112
<b>B. TOTAL EXPENDITURES</b>	<b>2,238,865</b>	<b>2,314,469</b>	<b>2,422,695</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-18,277</b>	<b>-50,709</b>	<b>18,045</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	0	XXXXX

## Creston School District No.073

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	276	1,300	1,300
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	262,638	265,000	270,000
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>262,914</b>	<b>266,300</b>	<b>271,300</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	0	XXXXX
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	103	1,300	1,300
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	40,857	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	244,534	214,291	288,045
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>285,493</b>	<b>215,591</b>	<b>289,345</b>

**Creston School District No.073**

**SUMMARY OF GENERAL FUND BUDGET**

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 restricted fund balances.



## Creston School District No.073

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>LOCAL TAXES</b>			
1100   Local Property Tax	362,960	396,350	422,000
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	2,527	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>365,487</b>	<b>396,350</b>	<b>422,000</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	250	0	1,000
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skill Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	800	150	1,000
2173   Summer School Tuition and Fees	0	0	0
2186   Community School Tuition and Fees	0	0	0
2188   Childcare Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	196	1,000	1,000
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298   School Food Services, Sales of Goods, Supplies and Svcs	18,381	19,000	19,000
2300   Investment Earnings	235	500	500
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	0	1,000	1,500
2600   Fines and Damages	452	500	500
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	2,009	0	0
2900   Local Support Nontax, Unassigned	0	3,000	10,000
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>22,323</b>	<b>25,150</b>	<b>34,500</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	1,423,998	1,461,220	1,573,321

## Creston School District No.073

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
3121   Special Education--General Apportionment	15,484	13,773	17,625
3300   Local Effort Assistance	0	0	0
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>1,439,482</b>	<b>1,474,993</b>	<b>1,590,946</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	64,120	68,698	73,588
4122   Special Ed-Infants and Toddlers-State	0	0	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	18,645	17,362	19,121
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	10,797	10,090	13,590
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	0	0	0
4174   Highly Capable	985	1,003	1,067
4188   Childcare	0	0	0
4198   School Food Services	616	578	854
4199   Transportation--Operations	187,716	177,002	160,000
4300   Other State Agencies, Unassigned	0	0	0
4321   Special Education--Other State Agencies	0	0	0
4322   Special Education-Infants and Toddlers-State	0	0	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	0	0	0
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>282,879</b>	<b>274,733</b>	<b>268,220</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0

## Creston School District No.073

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	0	0
6111   Federal Stimulus--Title I	0	0	XXXXX
6112   Federal Stimulus--School Improvement	0	0	XXXXX
6113   Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX
6114   Federal Stimulus--IDEA	0	0	XXXXX
6118   Federal Stimulus--Competitive Grants	0	0	XXXXX
6119   Federal Stimulus--Other	0	0	XXXXX
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	18,605	18,936	18,452
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	682	600	0
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	29,323	26,614	20,338
6152   School Improve, Fed Other Title Grants under ESEA, Fed	5,649	5,666	5,666
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)	0	0	0
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	21,122	18,000	24,400
6199   Transportation--Operations	0	0	0

## Creston School District No.073

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Stimulus--Title I	0	0	XXXXX
6212   Federal Stimulus--School Improvement	0	0	XXXXX
6213   Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX
6214   Federal Stimulus--IDEA	0	0	XXXXX
6218   Federal Stimulus--Competitive Grants	0	0	XXXXX
6219   Federal Stimulus--Other	0	0	XXXXX
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	0	0	0
6276   Targeted Assistance	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	0	0	0
6311   Federal Stimulus--Title I	0	0	XXXXX
6312   Federal Stimulus--School Improvement	0	0	XXXXX
6313   Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX

## Creston School District No.073

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
6314   Federal Stimulus--IDEA	0	0	XXXXXX
6318   Federal Stimulus--Competitive Grants	0	0	0
6319   Federal Stimulus--Other	0	0	XXXXXX
6321   Special Education--Medicaid Reimbursement	0	0	0
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	13,497	13,218	13,218
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	3,280	3,500	4,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>92,159</b>	<b>86,534</b>	<b>86,074</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	0	0	0
7145   Skill Center	0	0	0
7189   Other Community Services	0	0	0

## Creston School District No.073

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	3,103	6,000	6,000
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	15,155	0	30,000
8500   Nonfederal, ESD	0	0	3,000
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>18,258</b>	<b>6,000</b>	<b>39,000</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,220,588</b>	<b>2,263,760</b>	<b>2,440,740</b>

## Creston School District No.073

## EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	1,112,232	1,170,067	1,235,427
02   Alternative Learning Experience	0	0	0
03   Basic Education - Dropout Reengagement	XXXXX	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>1,112,232</b>	<b>1,170,067</b>	<b>1,235,427</b>
<b>FEDERAL STIMULUS</b>			
11   Federal Stimulus - Title I	0	0	XXXXX
12   Federal Stimulus - School Improvement	0	0	XXXXX
13   Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	0	XXXXX
14   Federal Stimulus - IDEA	0	0	XXXXX
18   Federal Stimulus - Competitive Grants	0	0	0
19   Federal Stimulus - Other	0	0	XXXXX
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	148,004	162,140	165,727
22   Special Education, Infants and Toddlers, State	0	0	0
24   Special Education, Supplemental, Federal	28,118	18,936	18,452
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>176,122</b>	<b>181,076</b>	<b>184,179</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	103,672	98,937	106,212
34   Middle School Career and Technical Education, State	0	0	0
38   Vocational, Federal	1,005	1,000	0
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>104,677</b>	<b>99,937</b>	<b>106,212</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	30,314	31,007	31,203
52   Other Title Grants Under ESEA - Federal	28,183	XXXXX	XXXXX

## Creston School District No.073

## EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
52   School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	20,737	21,673
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	17,683	18,981	30,383
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	11,356	11,008	11,148
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	0	0	0
65   Transitional Bilingual, State	0	0	0
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>87,536</b>	<b>81,733</b>	<b>94,407</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	14,565	14,151	15,402
73   Summer School	0	0	0
74   Highly Capable	816	956	956
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	311	0	0
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>15,691</b>	<b>15,107</b>	<b>16,358</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Childcare	0	0	0
89   Other Community Services	0	0	0
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	499,630	502,355	534,369
98   School Food Services	72,455	70,810	71,215



Creston School District No.073

EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
99   Pupil Transportation	170,524	193,384	180,528
90   TOTAL SUPPORT SERVICES	742,608	766,549	786,112
TOTAL PROGRAM EXPENDITURES	2,238,865	2,314,469	2,422,695

## Creston School District No.073

## 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	1,235,427	20,000		727,128	45,079	270,976	67,994	101,850	2,400	0
02   ALE	0	0		0	0	0	0	0	0	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	1,235,427	20,000		727,128	45,079	270,976	67,994	101,850	2,400	0
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	165,727	0		51,304	34,147	42,230	1,600	36,446	0	0
22   Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24   Sp Ed, Sup, Fed	18,452	0		0	0	0	0	18,452	0	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	184,179	0		51,304	34,147	42,230	1,600	54,898	0	0
31   Voc, Basic, St	106,212	0		75,846	0	27,026	3,340	0	0	0
34   MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38   Voc, Fed	0	0		0	0	0	0	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0

## Creston School District No.073

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	106,212	0		75,846	0	27,026	3,340	0	0	0
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51   ESEA Disadvantaged, Federal	31,203	0		0	18,966	11,887	250	0	100	0
52   Other Title Grants under ESEA, Federal	21,673	0	0	10,840	0	3,833	0	7,000	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	30,383	0		0	15,314	10,069	0	5,000	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	11,148	0		5,090	0	1,058	5,000	0	0	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	0	0		0	0	0	0	0	0	0
65   Tran Biling, 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,	0	0		0	0	0	0	0	0	0

## Creston School District No.073

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	94,407	0	0	15,930	34,280	26,847	5,250	12,000	100	0
71   Traffic Safety	15,402	0		10,972	0	3,880	0	550	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	956	0		0	0	0	956	0	0	0
75   Prof Dev, State	0	0		0	0	0	0	0	0	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	16,358	0		10,972	0	3,880	956	550	0	0
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0
88   Childcare	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97   Distwide Suppt	534,369	0	0	48,380	134,394	90,445	27,775	231,475	1,900	0
98   Schl Food Serv	71,215	0	0	0	24,738	13,877	28,000	4,600	0	0
99   Pupil Transp	180,528	0	-20,000	0	72,751	31,537	69,150	26,790	300	0
TOTAL SUPPORT SERVICES	786,112	0	-20,000	48,380	231,883	135,859	124,925	262,865	2,200	0

## Creston School District No.073

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	2,422,695	20,000	-20,000	929,560	345,389	506,818	204,065	432,163	4,700	0

## Creston School No. 073

## PROGRAM 01 - Basic Education

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	3,550	0		0	0	0	1,550	2,000	0	0
23 Princ Off	74,043	0		50,380	0	23,663	0	0	0	0
24 Guid/Coun	14,550	0		0	0	0	550	14,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	7,500	0		0	0	0	0	7,500	0	0
27 Teaching	999,131	0		676,748	7,500	240,139	57,494	15,850	1,400	0
28 Extracur	95,753	20,000		0	37,579	7,174	0	30,000	1,000	0
29 Pmt to SD	0							0		
31 InstProDev	2,500	0		0	0	0	0	2,500	0	0
32 Inst Tech	34,400	0			0	0	4,400	30,000	0	0
33 Curriculum	4,000	0		0	0	0	4,000	0	0	0
<b>Total</b>	<b>1,235,427</b>	<b>20,000</b>		<b>727,128</b>	<b>45,079</b>	<b>270,976</b>	<b>67,994</b>	<b>101,850</b>	<b>2,400</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>11.001</b>	<b>0.000</b>					

## Creston School No. 073

## PROGRAM 21 - Special Education, Supplemental, State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	26,446	0		0	0	0	0	26,446	0	0
27 Teaching	139,281	0		51,304	34,147	42,230	1,600	10,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>165,727</b>	<b>0</b>		<b>51,304</b>	<b>34,147</b>	<b>42,230</b>	<b>1,600</b>	<b>36,446</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.001</b>	<b>1.233</b>					

## Creston School No. 073

## PROGRAM 24 - Special Education, Supplemental, Federal

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	18,452	0		0	0	0	0	18,452	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>18,452</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,452</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					



## Creston School No. 073

## PROGRAM 31 - Vocational, Basic, State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	106,212	0		75,846	0	27,026	3,340	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>106,212</b>	<b>0</b>		<b>75,846</b>	<b>0</b>	<b>27,026</b>	<b>3,340</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.169</b>	<b>0.000</b>					

## Creston School No. 073

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

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	31,203	0		0	18,966	11,887	250	0	100	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
<b>Total</b>	<b>31,203</b>	<b>0</b>		<b>0</b>	<b>18,966</b>	<b>11,887</b>	<b>250</b>	<b>0</b>	<b>100</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.639</b>					

## Creston School No. 073

## PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	7,000	0		0	0	0	0	7,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	14,673	0		10,840	0	3,833	0	0	0	0
28 Extracur	0			0	0					
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>21,673</b>	<b>0</b>	<b>0</b>	<b>10,840</b>	<b>0</b>	<b>3,833</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.164</b>	<b>0.000</b>					

## Creston School No. 073

## PROGRAM 55 - Learning Assistance Program (LAP), State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst		0	0	0	0	0	0	0	0	0
22 Lrn Resrc		0	0	0	0	0	0	0	0	0
24 Guid/Coun		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
26 Health		0	0	0	0	0	0	0	0	0
27 Teaching	30,383		0	0	15,314	10,069	0	5,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0	0	0	0	0	0	0	0	0
32 Inst Tech	0	0	0		0	0	0	0	0	0
33 Curriculum	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>30,383</b>		<b>0</b>	<b>0</b>	<b>15,314</b>	<b>10,069</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.594</b>					

## Creston School No. 073

## PROGRAM 58 - Special and Pilot Programs, State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	11,148	0		5,090	0	1,058	5,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>11,148</b>	<b>0</b>		<b>5,090</b>	<b>0</b>	<b>1,058</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

## Creston School No. 073

## PROGRAM 71 - Traffic Safety

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	15,402	0		10,972	0	3,880	0	550	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
<b>Total</b>	<b>15,402</b>	<b>0</b>		<b>10,972</b>	<b>0</b>	<b>3,880</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.166</b>	<b>0.000</b>					

## Creston School No. 073

## PROGRAM 74 - Highly Capable

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	956	0		0	0	0	956	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>956</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>956</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

## Creston School No. 073

## PROGRAM 97 - District-wide Support

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	10,700	0			0	0	200	10,000	500	0
12 Supt Off	77,028	0		48,380	0	23,248	1,500	3,500	400	0
13 Busns Off	112,686	0		0	72,516	33,370	2,800	3,000	1,000	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	57,786	0		0	39,000	18,636	75	75	0	0
62 Grnd Mnt	4,800	0			0	0	3,800	1,000	0	0
63 Oper Bldg	45,869	0			22,878	15,191	7,500	300	0	0
64 Maintnce	12,000	0	0		0	0	6,000	6,000	0	0
65 Utilities	140,000	0	0		0	0	0	140,000	0	0
67 Bldg Secu	1,200	0			0	0	600	600	0	0
68 Insurance	32,000	0					0	32,000		0
72 Info Sys	22,200	0	0	0	0	0	200	22,000	0	0
73 Printing	8,000	0	0	0	0	0	0	8,000	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	10,100	0	0	0	0	0	5,100	5,000	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
<b>Total</b>	<b>534,369</b>	<b>0</b>	<b>0</b>	<b>48,380</b>	<b>134,394</b>	<b>90,445</b>	<b>27,775</b>	<b>231,475</b>	<b>1,900</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.500</b>	<b>3.571</b>					



## Creston School No. 073

## PROGRAM 98 - School Food Services

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	39,015	0		0	24,738	13,877	0	400	0	0
42 Food	30,700	0					26,500	4,200		
44 Operation	1,500	0			0	0	1,500	0	0	0
49 Transfers	0		0							
<b>Total</b>	<b>71,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,738</b>	<b>13,877</b>	<b>28,000</b>	<b>4,600</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.639</b>					

## Creston School No. 073

## PROGRAM 99 - Pupil Transportation

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	48,460	0		0	29,850	16,460	150	1,700	300	0
52 Operation	112,068	0			42,901	15,077	54,000	90	0	0
53 Maintnce	26,000	0			0	0	15,000	11,000	0	0
56 Insurance	14,000							14,000		
59 Transfers	-20,000		-20,000							
<b>Total</b>	<b>180,528</b>	<b>0</b>	<b>-20,000</b>	<b>0</b>	<b>72,751</b>	<b>31,537</b>	<b>69,150</b>	<b>26,790</b>	<b>300</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>1.537</b>					

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-23-004	VACATION PAYOFF	0.000	0	0	0.00	2,122
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,000
01-23-230	SECONDARY PRINCIPAL	0.500	92,515	92,515	92,516.00	46,258
<b>ACTIVITY CODE 23 TOTAL</b>		<b>0.500</b>				<b>50,380</b>
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,000
01-27-310	ELEMENTARY TEACHER	4.984	66,099	48,657	59,224.92	295,177
01-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,944
01-27-320	SECONDARY TEACHER	5.517	66,099	48,693	61,895.78	341,479
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,854
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,294
<b>ACTIVITY CODE 27 TOTAL</b>		<b>10.501</b>				<b>676,748</b>
<b>PROGRAM TOTAL</b>		<b>11.001</b>				<b>727,128</b>

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-27-310	ELEMENTARY TEACHER	0.471	50,463	50,463	50,409.77	23,743
21-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	841
21-27-320	SECONDARY TEACHER	0.530	50,463	50,463	50,415.09	26,720
ACTIVITY CODE 27 TOTAL		1.001				51,304
PROGRAM TOTAL		1.001				51,304

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 24 - Special Education, Supplemental, Federal

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
31-27-320	SECONDARY TEACHER	1.169	66,099	63,290	64,881.09	75,846
ACTIVITY CODE 27 TOTAL		1.169				75,846
PROGRAM TOTAL		1.169				75,846

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

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

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
52-27-310	ELEMENTARY TEACHER	0.164	66,099	66,099	66,097.56	10,840
ACTIVITY CODE 27 TOTAL		0.164				10,840
PROGRAM TOTAL		0.164				10,840

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

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

3/ Use three decimal places.



## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 55 - Learning Assistance Program (LAP), State

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,090
ACTIVITY CODE 27 TOTAL		0.000				5,090
PROGRAM TOTAL		0.000				5,090

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 71 - Traffic Safety

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
71-27-320	SECONDARY TEACHER	0.166	66,099	66,099	66,096.39	10,972
ACTIVITY CODE 27 TOTAL		0.166				10,972
PROGRAM TOTAL		0.166				10,972

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 74 - Highly Capable

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
97-12-004	VACATION PAYOFF	0.000	0	0	0.00	2,122
97-12-110	SUPERINTENDENT	0.500	92,515	92,515	92,516.00	46,258
<b>ACTIVITY CODE 12 TOTAL</b>		<b>0.500</b>				<b>48,380</b>
<b>PROGRAM TOTAL</b>		<b>0.500</b>				<b>48,380</b>

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 98 - School Food Services

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 99 - Pupil Transportation

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	7,500
ACTIVITY CODE 27 TOTAL		0.000					7,500
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	37,579
ACTIVITY CODE 28 TOTAL		0.000					37,579
PROGRAM TOTAL		0.000					45,079

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

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

3/ Use three decimal places.



## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
21-27-910	AIDES	1.233	2,565.00	14.16	12.40	13.31	34,147
ACTIVITY CODE 27 TOTAL		1.233					34,147
PROGRAM TOTAL		1.233					34,147

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 24 - Special Education, Supplemental, Federal

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 31 - Vocational, Basic, State

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
51-27-910	AIDES	0.639	1,330.00	14.26	14.26	14.26	18,966
ACTIVITY CODE 27 TOTAL		0.639					18,966
PROGRAM TOTAL		0.639					18,966

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
55-27-910	AIDES	0.594	1,235.00	12.40	12.40	12.40	15,314
ACTIVITY CODE 27 TOTAL		0.594					15,314
PROGRAM TOTAL		0.594					15,314

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 58 - Special and Pilot Programs, State

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 71 - Traffic Safety

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

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

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

3/ Use three decimal places.



## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 74 - Highly Capable

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-13-940	OFFICE/CLERICAL	0.765	1,592.00	16.82	16.82	16.82	26,777
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	21.99	21.99	21.99	45,739
<b>ACTIVITY CODE 13 TOTAL</b>		<b>1.765</b>					<b>72,516</b>
97-61-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	18.75	18.75	18.75	39,000
<b>ACTIVITY CODE 61 TOTAL</b>		<b>1.000</b>					<b>39,000</b>
97-63-970	SERVICE WORKERS	0.806	1,676.00	13.65	13.65	13.65	22,878
<b>ACTIVITY CODE 63 TOTAL</b>		<b>0.806</b>					<b>22,878</b>
<b>PROGRAM TOTAL</b>		<b>3.571</b>					<b>134,394</b>

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
98-41-990	DIRECTOR/SUPERVISOR	0.639	1,330.00	18.60	18.60	18.60	24,738
ACTIVITY CODE 41 TOTAL		0.639					24,738
PROGRAM TOTAL		0.639					24,738

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

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

3/ Use three decimal places.

## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
99-51-990	DIRECTOR/SUPERVISOR	0.765	1,592.00	18.75	18.75	18.75	29,850
<b>ACTIVITY CODE 51 TOTAL</b>		<b>0.765</b>					<b>29,850</b>
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	14,000
99-52-950	OPERATORS	0.772	1,606.50	17.99	17.99	17.99	28,901
<b>ACTIVITY CODE 52 TOTAL</b>		<b>0.772</b>					<b>42,901</b>
<b>PROGRAM TOTAL</b>		<b>1.537</b>					<b>72,751</b>

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

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

3/ Use three decimal places.

## Creston School District No.073

## SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(6) % of Total
(0) Debit Transfers	21,665	XXXXX	20,000	XXXXX	20,000	XXXXX
(1) Credit Transfers	-21,665	XXXXX	-20,000	XXXXX	-20,000	XXXXX
(2) Certificated Salaries	912,873	40.77	933,491	40.33	929,560	38.37
(3) Classified Salaries	380,741	17.01	360,949	15.60	345,389	14.26
(4) Employee Benefits and Payroll Taxes	494,112	22.07	468,020	20.22	506,818	20.92
(5) Supplies and Materials	128,113	5.72	167,596	7.24	204,065	8.42
(7) Purchased Services	320,975	14.34	379,785	16.41	432,163	17.84
(8) Travel	2,052	0.09	4,628	0.20	4,700	0.19
(9) Capital Outlay	0	0.00	0	0.00	0	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,238,865</b>	<b>100.00</b>	<b>2,314,469</b>	<b>100.00</b>	<b>2,422,695</b>	<b>100.00</b>

## Creston School District No.073

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	1,237,634	55.28	1,285,459	55.54	1,348,389	55.66
28   Extracur	79,195	3.54	91,397	3.95	95,753	3.95
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>1,316,829</b>	<b>58.82</b>	<b>1,376,856</b>	<b>59.49</b>	<b>1,444,142</b>	<b>59.61</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	16,567	0.74	17,649	0.76	3,550	0.15
24   Guid/Coun	22,646	1.01	21,700	0.94	21,550	0.89
25   Pupil M/S	0	0.00	0	0.00	0	0.00
26   Health	65,863	2.94	54,800	2.37	52,398	2.16
31   InstProDev	1,802	0.08	2,500	0.11	2,500	0.10
32   Inst Tech	5,642	0.25	16,000	0.69	34,400	1.42
33   Curriculum	XXXXX	XXXXX	3,000	0.13	4,000	0.17
<b>TOTAL TEACHING SUPPORT</b>	<b>112,520</b>	<b>5.03</b>	<b>115,649</b>	<b>5.00</b>	<b>118,398</b>	<b>4.89</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	31,934	1.43	30,700	1.33	30,700	1.27
44   Operation	1,881	0.08	1,500	0.06	1,500	0.06
49   Transfers	0	0.00	0	0.00	0	0.00
52   Operation	97,159	4.34	111,999	4.84	112,068	4.63
53   Maintnce	22,372	1.00	26,000	1.12	26,000	1.07
56   Insurance	11,422	0.51	12,000	0.52	14,000	0.58
59   Transfers	-21,665	-0.97	-20,000	-0.86	-20,000	-0.83
62   Grnd Mnt	2,216	0.10	4,800	0.21	4,800	0.20
63   Oper Bldg	48,586	2.17	48,497	2.10	45,869	1.89
64   Maintnce	11,022	0.49	12,000	0.52	12,000	0.50
65   Utilities	103,648	4.63	127,500	5.51	140,000	5.78
67   Bldg Secu	1,133	0.05	1,200	0.05	1,200	0.05
68   Insurance	27,237	1.22	32,000	1.38	32,000	1.32
72   Info Sys	17,126	0.76	22,200	0.96	22,200	0.92
73   Printing	6,600	0.29	8,000	0.35	8,000	0.33
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	5,723	0.26	10,100	0.44	10,100	0.42
83   Interest	0	0.00	0	0.00	0	0.00
84   Principal	0	0.00	0	0.00	0	0.00

## Creston School District No.073

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(6) % of Total
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	0	0.00	0	0.00	0	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>366,396</b>	<b>16.37</b>	<b>428,496</b>	<b>18.51</b>	<b>440,437</b>	<b>18.18</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	66,908	2.99	55,415	2.39	74,043	3.06
<b>TOTAL UNIT ADMINISTRATION</b>	<b>66,908</b>	<b>2.99</b>	<b>55,415</b>	<b>2.39</b>	<b>74,043</b>	<b>3.06</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	9,340	0.42	10,700	0.46	10,700	0.44
12   Supt Off	84,382	3.77	60,815	2.63	77,028	3.18
13   Busns Off	129,338	5.78	108,389	4.68	112,686	4.65
14   HR	0	0.00	0	0.00	0	0.00
15   Pblc Rltn	0	0.00	0	0.00	0	0.00
21   Supv Inst	0	0.00	0	0.00	0	0.00
41   Supervisn	38,640	1.73	38,610	1.67	39,015	1.61
51   Supervisn	61,236	2.74	63,385	2.74	48,460	2.00
61   Supv Bldg	53,278	2.38	56,154	2.43	57,786	2.39
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>376,213</b>	<b>16.80</b>	<b>338,053</b>	<b>14.61</b>	<b>345,675</b>	<b>14.27</b>
<b>TOTAL EXPENDITURES</b>	<b>2,238,865</b>	<b>100.00</b>	<b>2,314,469</b>	<b>100.00</b>	<b>2,422,695</b>	<b>100.00</b>

## Creston School District No.073

## 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 2015	422,000	0	422,000	45.00	189,900
Spring 2016	422,000	0	422,000	55.00	232,100
<b>1100 TOTAL LOCAL TAXES:</b>					<b>422,000</b>

## PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	0	0.000	0	0.00	XXXXX
Spring 2016	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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

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

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.



## Creston School District No.073

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2015	(4) Principal Payments in FY 2015-2016	(5) Interest Payments in FY 2015-2016	(6) Outstanding Balance at Aug 31, 2016 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2015-2016	Interest Payments in FY 2015-2016	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

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

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

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

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

## Creston School District No. 073

## SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	13.001	92.86	2.466	30.03
28   Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	13.001	92.86	2.466	30.03
<b>TEACHING SUPPORT</b>				
<b>OTHER SUPPORT ACTIVITIES</b>				
52   Operations	XXXXX	XXXXX	0.772	9.40
63   Operation of Buildings	XXXXX	XXXXX	0.806	9.81
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	1.578	19.21
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	0.500	3.57	0.000	0.00
TOTAL UNIT ADMINISTRATION	0.500	3.57	0.000	0.00
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	0.500	3.57	0.000	0.00
13   Business Office	0.000	0.00	1.765	21.49
41   Supervision - Nutrition Services	0.000	0.00	0.639	7.78
51   Supervision - Transportation	0.000	0.00	0.765	9.31
61   Supervision - Building	0.000	0.00	1.000	12.18
TOTAL CENTRAL ADMINISTRATION	0.500	3.57	4.169	50.76
<b>TOTAL FTE STAFF</b>	<b>14.001</b>	<b>100.00</b>	<b>8.213</b>	<b>100.00</b>

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

## Creston School District No.073

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>REVENUES</b>			
100   General Student Body	5,714	6,630	8,430
200   Athletics	0	300	300
300   Classes	27,791	24,835	24,635
400   Clubs	4,940	11,500	8,200
600   Private Moneys	107	350	350
<b>A. TOTAL REVENUES</b>	<b>38,553</b>	<b>43,615</b>	<b>41,915</b>
<b>EXPENDITURES</b>			
100   General Student Body	6,678	8,360	8,385
200   Athletics	0	300	300
300   Classes	20,412	29,280	26,960
400   Clubs	4,291	9,810	7,310
600   Private Moneys	112	350	350
<b>B. TOTAL EXPENDITURES</b>	<b>31,493</b>	<b>48,100</b>	<b>43,305</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>7,060</b>	<b>-4,485</b>	<b>-1,390</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	20,604	26,800	22,226
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>20,604</b>	<b>26,800</b>	<b>22,226</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	27,663	22,315	20,836
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>27,663</b>	<b>22,315</b>	<b>20,836</b>

Creston School District No.073

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

## Creston School District No.073

## SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	0	0	0
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Creston School District No.073

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	0	0	0

## Creston School District No.073

## DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	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
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Creston School District No.073

## 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 2015	0	0	0	0.00	0
Spring 2016	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

## PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	0	0.000	0	0.00	XXXXX
Spring 2016	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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

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



Creston School District No.073  
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2015
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B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2015
------------------	--------------------------	--

TOTAL ALL BONDS	0	0 2/
-----------------	---	------

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

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

## Creston School District No.073

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	42,173	82,430	41,738
2000   Local Nontax Support	5	5	5
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>42,178</b>	<b>82,435</b>	<b>41,743</b>
<b>EXPENDITURES</b>			
10   Sites	0	0	0
20   Buildings	0	52,000	50,000
30   Equipment	38,292	35,000	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>B. TOTAL EXPENDITURES</b>	<b>38,292</b>	<b>87,000</b>	<b>50,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>3,886</b>	<b>-4,565</b>	<b>-8,257</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

## Creston School District No.073

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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	579	4,600	9,000
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>579</b>	<b>4,600</b>	<b>9,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.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	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	4,465	35	743
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>4,465</b>	<b>35</b>	<b>743</b>

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

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

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

## Creston School District No.073

## CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>LOCAL TAXES</b>			
1100   Local Property Tax	41,693	82,430	41,738
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	480	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>42,173</b>	<b>82,430</b>	<b>41,738</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	5	5	5
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
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0

## Creston School District No.073

## CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6140   Impact Aid-Construction	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6240   Impact Aid-Construction	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6340   Impact Aid-Construction	0	0	0
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>42,178</b>	<b>82,435</b>	<b>41,743</b>

## Creston School District No.073

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

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

## PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	92,750	0	92,750	45.00	41,738
Spring 2016	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>41,738</b>

## PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	0	0.000	0	0.00	XXXXX
Spring 2016	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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

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

Creston School District No.073

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2015-2016

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Carpet Remodel	50,000	0	50,000	0	0	0	0	0	0
TOTAL EXPENDITURES	50,000	0	50,000	0	0	0	0	0	0

## Creston School District No.073

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.



## Creston School District No.073

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

## Creston School District No.073

## CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2015	(4) Principal Payments in FY 2015-2016	(5) Interest Payments in FY 2015-2016	(6) Outstanding Balance at Aug 31, 2016 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2015-2016	Interest Payments in FY 2015-2016	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

## Creston School District No.073

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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	190	200	150
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	50,877	63,070	50,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>51,067</b>	<b>63,270</b>	<b>50,150</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Creston School District No.073

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>51,067</b>	<b>63,270</b>	<b>50,150</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	120,000	150,000
34 Transportation Equipmpent 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
<b>D. TOTAL EXPENDITURES</b>	<b>0</b>	<b>120,000</b>	<b>150,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>51,067</b>	<b>-56,730</b>	<b>-99,850</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.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	185,159	240,500	284,724
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>185,159</b>	<b>240,500</b>	<b>284,724</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	236,226	183,770	0
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	284,724
G.L.890 Unassigned Fund Balance	0	0	-99,850

## Creston School District No.073

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>236,226</b>	<b>183,770</b>	<b>184,874</b>

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.

## Creston School District No.073

## REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

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

## PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	0	0	0	0.00	0
Spring 2016	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

## PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	0	0.000	0	0.00	XXXXX
Spring 2016	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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

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

## Creston School District No.073

## TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2015	(4) Principal Payments in FY 2015-2016	(5) Interest Payments in FY 2015-2016	(6) Outstanding Balance at Aug 31, 2016 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2015-2016	Interest Payments in FY 2015-2016	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

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

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.