

CHAPTER III: BUDGET EXTENSION DOCUMENT

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BUDGET DOCUMENT

STATUTORY CITATION: RCW 28A.505.010 through RCW 28A.505.150,
WAC 392-123-053 through 392-123-070,
WAC 392-123-078 and 392-123-079

PURPOSE: Form F-195 is the official school district budget document and must be filed with the Office of Superintendent of Public Instruction (OSPI). All school districts must prepare, adopt, and file their budgets in the format prescribed in this section of the handbook and be in accordance with the *Accounting Manual for Public School Districts in the State of Washington*.

The budget shall include estimated revenues, estimated expenditures, and estimated fund balances for each fund. These data are to be compared with prior year actuals and the current year's budget. Budgets not in compliance with Form F-195 must be resubmitted in whole or in part.

The budget shall also include total salary amounts and full-time equivalents. The high, low, and average annual salaries must be displayed by each job classification within each activity of each program. The districts must maintain and file district salary schedules for certificated and classified staff.

Each school district is required to submit the budget to their educational service district (ESD) for review and comment. School districts and ESDs can print all budget pages (Form F-195) from the Washington School Information Processing Cooperative (WSIPC) computer system.

Each second class school district is required to submit the approved budget to their ESD for review, alteration and approval. Each first class school district is required to file the approved budget with their ESD.

ESDs are required to review the adopted budget for each school district and must create and print each document from WSIPC's F-195 OSPI budget computer menu suboption entitled "FINAL F-195 AND F-203 PRINT/LOCK OPTION." This option will print and lock the adopted budget for each school district.

When the approved budget for each school district passes the ESD's review process, the ESD will forward **ONLY three** copies of the budget certification page with appropriate signatures and dates to **OSPI School Financial Services**.

The remaining sections of the F-195 document will be transmitted electronically to OSPI. The budget calendar must be reviewed and followed since all budget analysis will be done electronically.

OSPI will perform a final review of the approved budget for each school district before filing and/or approval. The budget certification page will be signed by OSPI and two copies will be returned to the ESD as official notification of filing and/or approval. The ESD will then forward a signed budget certification page to the school district.

<u>Effective Date</u>	<u>Supersedes</u>	<u>Form</u>	<u>Chapter</u>	<u>Section</u>	<u>Page</u>
9/1/99	9/1/97		F-195	Intro	1

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BUDGET CALENDAR

F-195 SCHOOL DISTRICT BUDGET

STATUTORY CITATION: RCW 28A.505.040 through 28A.505.080, WAC 392-123-054

PURPOSE: This section provides the schedule for preparation, adoption, review, and filing of the F-195 school district budget.

RCW 28A.505.040 through 28A.505.080 (WAC 392-123-054) specifies the time schedule for preparation, adoption, review, and filing of budgets. A summary of the time schedule is displayed below. (NOTE: If a due date falls on a weekend or holiday, the due date becomes the next working day.)

<u>Final Action Date</u>	<u>First Class Districts</u>	<u>Second Class Districts</u>
July 10	Final date to prepare budget. Final date to have copies of budget available to public. Final date to forward budget to ESD for review and comment.	Final date to prepare budget. Final date to have copies of budget available to public. Final date to forward budget to ESD for review and comment.
August 1		Final date for adoption of budget.
August 3		Final date to forward adopted budget to ESD for review, alteration, and approval.
August 31	Final date for adoption of budget.	Final date for budget review committee to approve budgets.
September 3	Final date for filing budget with ESD.	
September 10	Last date for ESD to file with OSPI.	Final date for OSPI to return a copy of the approved budget to the local school district.

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RESOLUTION OF BUDGET EXTENSION

(SAMPLE BOARD RESOLUTION)

SCHOOL DISTRICT NAME AND NUMBER

RESOLUTION NUMBER

WHEREAS, WAC 392-123-071 through 392-123-074 and WAC 392-123-078 and 392-123-079 permits a second class district board of directors to petition OSPI to increase the amount of appropriation from any fund, and allows a first class district to file an increase of the amount of appropriation from any fund, and

WHEREAS, the _____ Fund of _____ School District Number _____ has unexpected expenditures in the 20 ____ - ____ school year as a result of _____ which will require an increase in appropriation of _____ dollars (\$_____.00), and

WHEREAS, the _____ Fund beginning cash/fund balance plus anticipated revenues is sufficient to provide for the additional expenditures,

THEREFORE, BE IT RESOLVED the Board of Directors of _____ School District, _____ County, Washington, hereby petition OSPI to increase the 20 ____ - ____ Fund appropriation amount from \$ _____ to \$ _____.

DATED this _____ day of _____, 20 ____.

ATTEST:

Secretary to the Board

Chairperson

Director

Director

Director

Director

Director

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FREQUENTLY ASKED QUESTIONS WITH ANSWERS

- Q. What should I do when I run my reports and the totals do not appear to be correct?**
A. Request edit option (usually option 2) of each system.
- Q. What should I do when I request the report and I get last year's data?**
A. The district must create its files for the year at the 1SPI level.
- Q. My printer does not paginate correctly?**
A. Contact your WSIPC fiscal coordinator.
- Q. I entered the correct levy and/or bond information for the levy revenue worksheet pages, but I still get an edit saying the amount does not equal OSPI data. Why?**
A. The ESD fiscal officer or ESD staff should enter all levy data in the school district's file at the ESD level. The district then needs to request the update with state data option at the 1SPI level (usually option 2) and request index 7.
- Q. What should I do when I run my edits and receive an invalid record or zero record in header message?**
A. Call School Financial Services.
- Q. Why does my enrollment for the first column appear to be incorrect?**
A. This is an annual average amount and any manual corrections submitted to OSPI are not taken into account.
- Q. I have enrollment and revenue data in my budget. Why am I still getting revenue edits?**
A. Review your F-203 input and run the F-203 edits. Then rerun the F-195 revenue edits.
- Q. I submitted a budget extension that has been approved/filed by the ESD and OSPI. The extension prints at the ESD level, but not in the middle column of next year's budget at the 1SPI level. Why?**
A. The district must request the update with state data option (usually option 2) and request the current budget year.
- Q. Why are the budgeting duty codes different than the S-275 duty codes?**
A. School Financial Services allows flexibility in the budgeting duty codes providing more duty codes, such as 001-005. While OSPI tries to coordinate these two processes, the timelines are so different that new duty codes are added to the S-275 process after the budgeting system is developed and completed.

FREQUENTLY ASKED QUESTIONS WITH ANSWERS (continued)

- Q. I requested the final lock and print option and discovered a problem. When I go into the input option it says that the file is locked for further input. What should I do to be able to make changes?**
- A. Call School Financial Services and we will unlock the file.
- Q. I used the F-203 X option in my initial budget preparation. May I continue to use these revenue estimates for the approval process?**
- A. Yes, but the district must enter necessary enrollment and other data in the new F-203 system to ensure apportionment payments for September through December. The district is also encouraged to review Revenue edit 300.
- Q. Do I need to submit salary schedules to OSPI?**
- A. No, but these schedules must be on file at the district and available to the public and OSPI.
- Q. Do I need to submit all the pages of the budget to OSPI?**
- A. No, OSPI requires only the budget certification page. OSPI staff will review all other information online.
- Q. I only received one copy of the handbook and have different staff working on different processes. How do I obtain more copies?**
- A. You may make photocopies of the handbook. It is also posted at the School Financial Services web site. You may e-mail or call School Financial Services to receive additional hardcopies or a copy on disk.
- Q. When will the F-203 X option be available?**
- A. The F-203 X option is normally released at the end of October.
- Q. What are the F-195 system timelines?**
- A. OSPI School Financial Services provides documentation to WSIPC in January, the system is programmed and tested January through March. School Financial Services generally releases the system in April or May, depending on legislative timelines.

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Fiscal Year 200X–200Y

DESCRIPTION	PAGE NUMBER	DESCRIPTION	PAGE NUMBER
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 		Outstanding Bonds Detail	DS3
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**STATE OF WASHINGTON
SUPERINTENDENT OF PUBLIC INSTRUCTION
REQUEST FOR BUDGET EXTENSION - FY 200X-200Y**

TO: Office of Superintendent of Public Instruction
School Financial Services

On _____, 20 ____, the Board of Directors of the _____ School District No. _____,
_____ County, State of Washington, met and approved by a majority vote at a public meeting, notice of which was given in the manner
provided by WAC 392-123-054, a resolution increasing the amount of the appropriation for FY 200X-200Y.

()	General Fund (1)	From	\$ _____	C/S 532 (Fund #)
()	ASB Fund (4)			
()	Debt Service Fund (3)	To	\$ _____	C/S 532 (Fund #)
()	Capital Projects Fund (2)			
()	Transportation Vehicle Fund (9)			

The district hereby petitions the Office of Superintendent of Public Instruction to approve or file this budget extension as required by WAC 392-123-071 or WAC 392-123-072.

ATTEST: _____ (Secretary to the Board of Directors) _____ (Date)

Accompanying this request are the following documents:

- Copy of Form F-200 pages (budget summary, revenues sources, expenditure matrices, etc.) for the appropriate fund.
- Copy of the official board resolution.
- Budget Status Report (Form F-198 or equivalent), including the actual September 1 beginning fund balance.

ESD Use Only

The school district budget extension has been reviewed and the expenditure appropriation is hereby fixed and approved or filed in the amount of:

\$ _____ on _____ (Date)

By _____

(Title of Person Signing)

OSPI Use Only

The school district budget extension has been reviewed and the expenditure appropriation is hereby fixed and approved or filed in the amount of:

\$ _____ on _____ (Date)

By _____

School Financial Services
Office of Superintendent of Public Instruction

SUMMARY OF CERTIFIED EXCESS LEVIES FOR 200X COLLECTION

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Transportation Vehicle Fund</u>
A. Excess levy amount approved by voters for 200X collection.	\$ <u>6001</u>			
B. Rollback mandated by school district board of directors. 1/	<u>6021</u>			
C. Excess levy amount for 200X collection after rollback.	\$ <u>C/S 6031</u>	\$ <u>6009</u>	\$ <u>6002</u>	\$ <u>6033</u>

1/ Rollbacks of levies should be done by board resolution. Please do not include such resolutions as a part of this document.

ENROLLMENT AND STAFF COUNTS

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
A. FTE ENROLLMENT COUNTS 1/ (calculate to two decimal places)			
1. Kindergarten			3011
2. Grade 1			3021
3. Grade 2			3031
4. Grade 3			3041
5. Grade 4			3051
6. Grade 5			3061
7. Grade 6			3071
8. Grade 7			3081
9. Grade 8			3091
10. Grade 9			3101
11. Grade 10			3111
12. Grade 11 (excluding Running Start)			3121
13. Grade 12 (excluding Running Start)			3131
14. SUBTOTAL			C/S 3271
15. Running Start			3001
16. TOTAL K-12			C/S 3141
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees			C/S 3171
2. General Fund FTE Classified Employees			C/S 3181

1/ Enrollment should include special education, part-time private, home-based, and summer students eligible for BEA funding.

SUMMARY OF GENERAL FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes			MASK GF4
2000 Local Support Nontax			MASK GF4
3000 State, General Purpose			MASK GF5
4000 State, Special Purpose			MASK GF5
5000 Federal, General Purpose			MASK GF5
6000 Federal, Special Purpose			MASK GF6
7000 Revenues from Other School Districts			MASK GF7
8000 Revenues from Other Entities			MASK GF7
9000 Other Financing Sources			MASK GF7
A. TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9621
EXPENDITURES			
00 Regular Instruction			MASK GF8a
20 Special Education Instruction			MASK GF8a
30 Vocational Instruction			MASK GF8a
40 Skills Center Instruction			MASK GF8a
50 and 60 Compensatory Education			MASK GF8b
70 Other Instructional Programs			MASK GF8b
80 Community Services			MASK GF8c
90 Support Services			MASK GF8c
B. TOTAL EXPENDITURES			C/S 5321
C. OTHER FINANCING USES (G.L. 905)			5331
D. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C)			C/S 5351

SUMMARY OF GENERAL FUND BUDGET (continued)

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3211
G.L.830 Reserved for Debt Service			2651
G.L.835 Reserved for Arbitrage Rebate			3161
G.L.840 Reserved for Inventory			2661
G.L.850 Reserved for Uninsured Risks			2671
G.L.870 Unreserved, Designated for Other Items			2681
G.L.875 Unreserved, Designated for Contingencies			2641
G.L.890 Unreserved, Undesignated Fund Balance			2691
E. TOTAL BEGINNING FUND BALANCE			C/S 2751
F. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3941
G.L.830 Reserved for Debt Service			4351
G.L.835 Reserved for Arbitrage Rebate			4201
G.L.840 Reserved for Inventory			4281
G.L.850 Reserved for Uninsured Risks			4361
G.L.870 Unreserved, Designated for Other Items			4341
G.L.875 Unreserved, Designated for Contingencies			4371
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4311
G. TOTAL ENDING FUND BALANCE (D+E, + or - F)			C/S 4391

GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
LOCAL TAXES			
1100 Local Property Tax			C/S 11001
1300 Sale of Tax Title Property			13001
1400 Local in Lieu of Taxes			14001
1500 Timber Excise Tax			C/S 15001
1600 County-Administered Forests			16001
1900 Other Local Taxes			19001
1000 TOTAL LOCAL TAXES			MASK
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned			21001
2131 Secondary Vocational Education—Tuition			21311
2145 Skills Center Tuitions and Fees			21451
2171 Traffic Safety Education Fees			21711
2173 Summer School Tuitions and Fees			21731
2186 Community School Tuitions and Fees			21861
2188 Day Care Tuitions and Fees			21881
2200 Sales of Goods, Supplies, and Services, Unassigned			22001
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services			22311
2245 Skills Center, Sales of Goods, Supplies and Services			22451
2288 Day Care			22881
2289 Other Community Services			22891
2298 Food Services			22981
2299 School Bus Revenue			22991
2300 Investment Earnings			23001
2400 Interfund Loan Interest Earnings			24001
2500 Gifts and Donations			25001
2600 Fines and Damages			26001
2700 Rentals and Leases			27001
2800 Insurance Recoveries			28001
2900 Local Nontax, Unassigned			29001
2910 E-rate			29101
2000 TOTAL LOCAL SUPPORT NONTAX			MASK

GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
STATE, GENERAL PURPOSE				
3100	Apportionment			31001
3300	Local Effort Assistance			33001
3600	State Forests			36001
3900	Other State General Purpose, Unassigned			39001
3000	TOTAL STATE, GENERAL PURPOSE			MASK
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned			41001
4121	Special Education			41211
4126	State Institutions, Special Education			41261
4155	Learning Assistance			41551
4156	State Institutions, Centers, and Homes, Delinquent			41561
4158	Special and Pilot Programs			41581
4165	Transitional Bilingual			41651
4166	Student Achievement			41661
4171	Traffic Safety Education			41711
4174	Highly Capable			41741
4188	Day Care			41881
4198	School Food Service			41981
4199	Transportation—Operations			41991
4300	Other State Agencies, Unassigned			43001
4388	Day Care—Other State Agencies			43881
4000	TOTAL STATE, SPECIAL PURPOSE			MASK
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned			52001
5300	Impact Aid, Maintenance and Operation			53001
5329	Impact Aid, Special Education Funding			53291
5400	Local in Lieu of Taxes			54001
5500	Federal Forests			55001
5000	TOTAL FEDERAL, GENERAL PURPOSE			MASK

GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

		(1)	(2)	(3)
		Current Budget	Current Year Change	Revised Budget
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned			61001
6121	Special Education, Medicaid Reimbursements			61211
6124	Special Education, Supplemental			61241
6138	Secondary Vocational Education			61381
6146	Skills Center			61461
6151	Disadvantaged (formerly Remediation)			61511
6152	School Improvement, Federal 1/			61521
6153	Migrant			61531
6154	Reading First			61541
6157	Institutions, Neglected and Delinquent 2/			61571
6164	Limited English Proficiency (formerly Bilingual)			61641
6176	Targeted Assistance			61761
6177	Eisenhower Professional Development 4/			61771
6188	Day Care			61881
6189	Other Community Services 5/			61891
6198	School Food Services			61981
6200	Direct Special Purpose Grants			62001
6261	Head Start			62611
6264	Bilingual			62641
6267	Indian Education, JOM 3/			62671
6268	Indian Education, ED			62681
6278	Youth Training, Direct Grants			62781
6289	Other Community Services 5/			62891
6300	Federal Grants Through Other Agencies, Unassigned			63001
6310	Medicaid Administrative Match			63101
6352	School Improvement, Federal 1/			63521
6357	Institutions, Neglected and Delinquent 2/			63571
6361	Head Start			63611
6367	Indian Education, JOM 3/			63671
6377	Eisenhower Professional Development 4/			63771
6378	Youth Training			63781
6389	Other Community Services 5/			63891
6998	USDA Commodities			69981
6000	TOTAL FEDERAL, SPECIAL PURPOSE			MASK

1/ Revenue received through OSPI should be coded to Revenue Account 6152. Revenue received through agencies other than OSPI should be coded to Revenue Account 6352.
2/ Revenue received through OSPI should be coded to Revenue Account 6157. Revenue received through the Department of Corrections should be coded to Revenue Account 6357.
3/ Revenue received directly from the Bureau of Indian Affairs should be coded to Revenue Account 6267. Revenue received through the tribes should be coded to Revenue Account 6367.
4/ Revenue received through OSPI should be coded to Revenue Account 6177. Revenue received through agencies other than OSPI should be coded to Revenue Account 6377.
5/ Revenue received through OSPI should be coded to Revenue Account 6189. Revenue received directly from a federal agency should be coded to Revenue Account 6289.
Revenue received through agencies other than OSPI should be coded to Revenue Account 6389.

GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned			71001
7121 Special Education			71211
7131 Vocational Education			71311
7145 Skills Center			71451
7197 Support Services			71971
7198 Food Services			71981
7199 Transportation			71991
7301 Nonhigh Participation			73011
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS			MASK
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities			81001
8188 Day Care			81881
8189 Community Services			81891
8198 Food Services			81981
8199 Transportation			81991
8500 Nonfederal, ESD			85001
8000 TOTAL REVENUES FROM OTHER ENTITIES			MASK
OTHER FINANCING SOURCES			
9100 Sale of Bonds			91001
9300 Sale of Equipment			93001
9400 Compensated Loss of Fixed Assets			94001
9500 Long-Term Financing			95001
9900 Transfers			99001
9000 TOTAL OTHER FINANCING SOURCES			MASK
TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9621

EXPENDITURE BY PROGRAM

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REGULAR INSTRUCTION			
01 Basic Education	_____	_____	MASK
00 TOTAL REGULAR INSTRUCTION	_____	_____	MASK
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	_____	_____	MASK
24 Special Education, Supplemental, Federal	_____	_____	MASK
26 Special Education, Institutions, State	_____	_____	MASK
29 Special Education, Other Categorical	_____	_____	MASK
20 TOTAL SPECIAL EDUCATION INSTRUCTION	_____	_____	C/S 7621
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	_____	_____	MASK
38 Vocational, Federal	_____	_____	MASK
39 Vocational, Other Categorical	_____	_____	MASK
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	_____	_____	C/S 7631
SKILLS CENTER INSTRUCTION			
45 Skills Center, Basic, State	_____	_____	MASK
46 Skills Center, Federal	_____	_____	MASK
40 TOTAL SKILLS CENTER INSTRUCTION	_____	_____	C/S 7641

EXPENDITURE BY PROGRAM (continued)

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
COMPENSATORY EDUCATION INSTRUCTION			
51			MASK
52			MASK
53			MASK
54			MASK
55			MASK
56			MASK
57			MASK
58			MASK
61			MASK
64			MASK
65			MASK
66			MASK
67			MASK
68			MASK
69			MASK
50 & 60			C/S 7651
OTHER INSTRUCTIONAL PROGRAMS			
71			MASK
73			MASK
74			MASK
76			MASK
77			MASK
78			MASK
79			MASK
70			C/S 7671

EXPENDITURE BY PROGRAM (continued)

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
COMMUNITY SERVICES			
81 Public Radio/Television	_____	_____	MASK
86 Community Schools	_____	_____	MASK
88 Day Care	_____	_____	MASK
89 Other Community Services	_____	_____	MASK
80 TOTAL COMMUNITY SERVICES	_____	_____	C/S 7681
SUPPORT SERVICES			
97 Districtwide Support	_____	_____	MASK
98 Food Services	_____	_____	MASK
99 Pupil Transportation	_____	_____	MASK
90 TOTAL SUPPORT SERVICES	_____	_____	C/S 7691
TOTAL PROGRAM EXPENDITURES	_____	_____	C/S 5321

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE
Fiscal Year 200X–200Y

OBJECTS OF EXPENDITURE

PROGRAM	Total	Debit Transfer (0)	Credit Transfer (1)	Certificated Salaries (2)	Classified Salaries (3)	Employee Bene., Payroll Taxes (4)	Supplies, Instr. Resources, Non-Capitalized Items (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)
01 Basic Education			XXXXX							
21 Special Education, Supplemental, State			XXXXX							
24 Special Education, Supplemental, Federa			XXXXX							
26 Special Education, Institutions, State			XXXXX							
29 Special Education, Other Categorica			XXXXX							
Total Special Education Instruction			XXXXX							
31 Vocational, Basic, State			XXXXX							
38 Vocational, Federa			XXXXX							
39 Vocational, Other Categorica			XXXXX							
Total Vocational Education Instruction			XXXXX							
45 Skills Center, Basic, State			XXXXX							
46 Skills Center, Federal			XXXXX							
Total Skills Center Instruction			XXXXX							
51 Disadvantaged, Fed (formerly Remediation			XXXXX							
52 School Improvement, Federa			XXXXX							
53 Migrant, Federal			XXXXX							
54 Reading First, Federal			XXXXX							
55 Learning Assistance, State			XXXXX							
56 State Instit/Centers/Homes, Delinquent, State			XXXXX							
57 Instit, Neglected and Delinquent, Federa			XXXXX							
58 Special and Pilot Programs, State			XXXXX							
61 Head Start, Federa			XXXXX							
64 LEP, Federal (formerly Bilingual)			XXXXX							
65 Transitional Bilingual, State			XXXXX							
66 Student Achievement, State			XXXXX							
67 Indian Education, JOM, Federal			XXXXX							
68 Indian Education, ED, Federa			XXXXX							
69 Compensatory, Other			XXXXX							
Total Compensatory Education Instruction			XXXXX							

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE (continued)
Fiscal Year 200X-200Y

PROGRAM		Total	OBJECTS OF EXPENDITURE								
			Debit Transfer (0)	Credit Transfer (1)	Certificated Salaries (2)	Classified Salaries (3)	Employee Bene., Payroll Taxes (4)	Supplies, Instr. Resources, Non-Capitalized Items (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)
71	Traffic Safety Education			XXXXX							
73	Summer School			XXXXX							
74	Highly Capable			XXXXX							
76	Targeted Assistance, Federal			XXXXX							
77	Eisenhower Professional Development			XXXXX							
78	Youth Training Programs, Federal			XXXXX							
79	Instructional Programs, Other			XXXXX							
	Total Other Instructional Programs			XXXXX							
81	Public Radio/Television			XXXXX							
86	Community Schools			XXXXX							
88	Day Care			XXXXX							
89	Other Community Services			XXXXX							
	Total Community Services			XXXXX							
97	Districtwide Support							XXXXX			
98	Food Services							XXXXX			
99	Pupil Transportation							XXXXX			
	Total Support Services										
OBJECT TOTALS		C/S 5321	C/S 5001	C/S 5011	C/S 5021	C/S 5031	C/S 5041	C/S 5051	C/S 5071	C/S 5081	C/S 5091

SALARY EXHIBIT - CERTIFICATED EMPLOYEES

Fiscal Year 200X-200Y

Program Name _____ No. _____

Activity Code	Title of Position	FTE	**** Annual Salary Rates ****			Total Annual Salary
			High	Low	Average	
		1/				2/
						\$

TOTAL _____ 3/ \$ _____

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 annual average salary rate.
 3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES

Fiscal Year 200X-200Y

Program Name _____ No. _____

Activity Code	Title of Position	FTE	1/	No. of Hours	**** Hourly Rates of Pay ****			Total Annual Salary	2/
					High	Low	Average		
								\$	

TOTAL _____ 3/ \$ _____

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

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Current Budget	(2) % to Total	(3) Current Year Change	(4) Revised Budget	(5) % to Total
Debit Transfers -0-	\$	XXXXX	\$	\$ C/S 5001	XXXXX
Credit Transfers -1-	()	XXXXX	()	(C/S 5011)	XXXXX
Certificated Salaries -2-				C/S 5021	
Classified Salaries -3-				C/S 5031	
Employee Benefits and Payroll Taxes -4-				C/S 5041	
Supplies, Instr. Resources and Noncapitalized Items 1/ -5-				C/S 5051	
Purchased Services -7-				C/S 5071	
Travel -8-				C/S 5081	
Capital Outlay -9-				C/S 5091	
TOTAL EXPENDITURES	\$ C/S 5321	100.0	\$	\$ C/S 5321	100.0

1/ Beginning with FY 1997-98, Objects 5 and 6 have been combined.

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

ACTIVITY	(1) Current Budget	(2) % to Total	(3) Current Year Change	(4) % to Total	(5) Revised Budget	(6) % to Total
Teaching Activities						
27 Teaching	\$		\$		\$ C/S 7201	
28 Extracurricular					C/S 7211	
29 Payments to School Districts					C/S 7221	
Total Teaching Activities	\$		\$		C/S 7051	
Teaching Support						
22 Learning Resources	\$		\$		\$ C/S 7151	
24 Guidance and Counseling					C/S 7171	
25 Pupil Management and Safety					C/S 7181	
26 Health/Related Services					C/S 7191	
Total Teaching Support	\$		\$		C/S 7061	
Other Supportive Activities						
42 Food	\$		\$		\$ C/S 7241	
44 Operations					C/S 7251	
49 Transfers	()	()	()	()	(C/S 7261)	()
52 Operations					C/S 7281	
53 Maintenance					C/S 7291	
56 Insurance					C/S 7321	
59 Transfers	()	()	()	()	(C/S 7041)	()
62 Grounds Maintenance					C/S 7361	
63 Operation of Buildings					C/S 7371	
64 Maintenance					C/S 7381	
65 Utilities					C/S 7391	
67 Building Security					C/S 7411	
68 Insurance					C/S 7421	

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY (continued)

ACTIVITY	(1) Current Budget	(2) % to Total	(3) Current Year Change	(4) % to Total	(5) Revised Budget	(6) % to Total
Other Supportive Activities (cont.)						
72 Information Systems					C/S 7431	
73 Printing					C/S 7441	
74 Warehousing and Distribution					C/S 7451	
75 Motor Pool					C/S 7461	
83 Interest					C/S 7481	
84 Principal					C/S 7491	
85 Debt-Related Expenditures					C/S 7501	
91 Public Activities					C/S 7511	
Total Other Supportive Activities	\$		\$		C/S 7071	
Unit Administration						
23 Principal's Office	\$		\$		\$ C/S 7161	
Total Unit Administration						
Central Administration						
11 Board of Directors	\$		\$		\$ C/S 7111	
12 Superintendent's Office					C/S 7121	
13 Business Office					C/S 7131	
14 Human Resources					C/S 7101	
21 Supervision—Instruction					C/S 7141	
41 Supervision—Nutrition Services					C/S 7231	
51 Supervision—Transportation					C/S 7271	
61 Supervision—Building					C/S 7351	
Total Central Administration	\$		\$		C/S 7081	
TOTAL EXPENDITURES	\$ C/S 5321	100.0	\$ C/S 5321	100.0	\$ C/S 5321	100.0

GENERAL FUND - REVENUE WORKSHEET - 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 of 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 200X \$ 3191	\$ C/S 3241	\$ CALCULATED	4181	\$ CALCULATED
Spring 200X \$ C/S 6031	\$ C/S 3251	\$ CALCULATED	4191	\$ C/S 2951
1100 TOTAL LOCAL TAXES				\$ C/S 11001

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 200X \$ 4151	\$ 3201	\$ C/S 3241	0%	\$ XXXXX
Spring 200X \$ 3221	\$ 3231	\$ C/S 3251	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15001

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 percent timber assessed valuation or 80 percent assessed valuation of timber roll.

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

A. Assets Purchased by <u>CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years:</u>	(1) Length of Contract (months)	(2) Outstanding Balance at <u>Sept. 1, 200X</u>	(3) Principal Payments in <u>FY 200X-200Y</u>	(4) Interest Payments in <u>FY 200X-200Y</u>	(5) Outstanding Balance at <u>Aug. 31, 200Y</u> (Col. 3 - Col. 4)
		\$	\$	\$	\$
TOTAL		\$	\$	\$	\$
B. Assets to be purchased by <u>CONDITIONAL SALES CONTRACTS AND NOTES in new FY:</u>	Length of Contract (months)	Total Amount of Contract Purchase 2/	Down Pmts. and Prin. Pmts. in <u>FY 200X-200Y</u>	Interest Payments in <u>FY 200X-200Y</u>	Long-Term Financing Rev. Acct. 9500 (Col. 3 - Col. 4)
TOTAL		\$	\$	\$	4/
C. TOTAL for both sections (A+B)				\$ 3/	\$

1/ Please refer to SPI Bulletin No. 7-87 Financial Services (2/27/87).
 2/ Budget expenditure(s) on 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 GF7.

TRANSPORTATION VEHICLE FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax			C/S 11009
1300 Sale of Tax Title Property			13009
1400 Local in Lieu of Taxes			14009
1500 Timber Excise Tax			C/S 15009
1600 County-Administered Forests			16009
1900 Other Local Taxes			19009
2200 Sales of Goods, Supplies, and Services, Unassigned			22009
2299 School Bus Revenue			22999
2300 Investment Earnings			23009
2500 Gifts and Donations			25009
2600 Fines and Damages			26009
2700 Rentals and Leases			27009
2800 Insurance Recoveries			28009
2900 Local Support Nontax, Unassigned			29009
3600 State Forests			36009
4499 Transportation Reimbursement—Depreciation			44999
5300 Impact Aid, Maintenance and Operation			53009
5400 Federal in Lieu of Taxes			54009
8100 Governmental Entities			81009
8500 Nonfederal, ESD			85009
9100 Sale of Bonds			91009
9300 Sale of Equipment			93009
9400 Compensated Loss of Fixed Assets			94009
9500 Long-Term Financing			95009
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)			CALCULATED
B. 9900 TRANSFERS IN (from the General Fund)			99009
C. TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9629

TRANSPORTATION VEHICLE FUND BUDGET (continued)

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
EXPENDITURES			
Program 97 Districtwide Support			
Act. 83 Interest 1/			5479
Act. 84 Principal			5489
Act. 85 Debt-Related Expenditures			5499
Program 99 Pupil Transportation			
Act. 57 Cash Purchases/Rebuilding of Transportation Equipment			5449
Act. 58 Contract Purchases/Rebuilding of Transportation Equipment			5459
D. TOTAL EXPENDITURES			C/S 5329
E. OTHER FINANCING USES (G.L. 905)			5339
F. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E)			C/S 5359
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3219
G.L.830 Reserved for Debt Service			2659
G.L.835 Reserved for Arbitrage Rebate			3169
G.L.850 Reserved for Uninsured Risks			2679
G.L.890 Unreserved, Undesignated Fund Balance			2699
G. TOTAL BEGINNING FUND BALANCE			C/S 2759
H. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3949
G.L.830 Reserved for Debt Service			4359
G.L.835 Reserved for Arbitrage Rebate			4209
G.L.850 Reserved for Uninsured Risks			4369
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4319
I. TOTAL ENDING FUND BALANCE (F+G, + or - H)			C/S 4399 2/

1/ Includes interest portion of purchase contracts.
2/ Amount on Line I must be equal to or greater than all reserved fund balances.

TRANSPORTATION VEHICLE FUND - REVENUE WORKSHEET - 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 of 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 200X \$ 3199	\$ C/S 3249	\$ CALCULATED	4189	\$ CALCULATED
Spring 200X \$ C/S 6009	\$ C/S 3259	\$ CALCULATED	4199	\$ C/S 2959
1100 TOTAL LOCAL TAXES				\$ C/S 11009

PART II - TIMBER EXCISE TAX

(1) 100% 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 200X \$ 4159	\$ 3209	\$ C/S 3249	0%	\$ XXXXX
Spring 200X \$ 3229	\$ 3239	\$ C/S 3259	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15009

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 the same as dollars per thousand used for excess levy (use a three-decimal rate).

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

A. Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years:	(1) Length of Contract (months)	(2) Outstanding Balance at Sept. 1, 200X	(3) Principal Payments in FY 200X-200Y	(4) Interest Payments in FY 200X-200Y	(5) Outstanding Balance at Aug. 31, 200Y (Col. 3 - Col. 4)
		\$	\$	\$	\$
TOTAL		\$	\$ 3/	\$	\$
B. Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY:	Length of Contract (months)	Total Amount of Contract Purchase 2/	Down Pmts. & Prin. Pmts. in FY 200X-200Y	Interest Payments in FY 200X-200Y	Long-Term Financing Rev. Acct. 9500 (Col. 3 - Col. 4)
TOTAL		\$	\$	\$	\$ 4/
C. TOTAL for both sections (A+B)				\$ 3/	\$

1/ Please refer to SPI Bulletin No. 7-87 Financial Services (2/27/87).
 2/ Budget expenditure(s) on page TVF2, under Activity 58 Contract Purchases/Rebuilding of Transportation Equipment.
 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 TVF1.

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes			MASK CP3
2000 Local Support Nontax			MASK CP3
3000 State, General Purpose			MASK CP3
4000 State, Special Purpose			MASK CP3
5000 Federal, General Purpose			MASK CP4
6000 Federal, Special Purpose			MASK CP4
7000 Revenues from Other School Districts			MASK CP4
8000 Revenues from Other Entities			MASK CP4
9000 Other Financing Sources			MASK CP4
A. TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9622
EXPENDITURES			
10 Sites			C/S 0112
20 Buildings			C/S 0212
30 Equipment			C/S 0312
40 Energy			C/S 0412
50 Sales and Lease Expenditures			C/S 0512
60 Bond Issuance Expenditures			C/S 0792
90 Debt Expenditures			C/S 0912
B. TOTAL EXPENDITURES			C/S 5322
C. OTHER FINANCING USES (G.L. 905)			5332
D. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C)			C/S 5352

SUMMARY OF CAPITAL PROJECTS FUND BUDGET (continued)

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3212
G.L.830 Reserved for Debt Service			2652
G.L.835 Reserved for Arbitrage Rebate			3162
G.L.850 Reserved for Uninsured Risks			2672
G.L.861 Reserve of Bond Proceeds			2762
G.L.862 Reserve of Levy Proceeds			2772
G.L.863 Reserve of State Proceeds			2782
G.L.864 Reserve of Federal Proceeds			2792
G.L.865 Reserve of Other Proceeds			5162
G.L.870 Unreserved, Designated for Other Items			2682
G.L.890 Unreserved, Undesignated Fund Balance			2692
E. TOTAL BEGINNING FUND BALANCE			C/S 2752
 ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3942
G.L.830 Reserved for Debt Service			4352
G.L.835 Reserved for Arbitrage Rebate			4202
G.L.850 Reserved for Uninsured Risks			4362
G.L.861 Reserve of Bond Proceeds			4582
G.L.862 Reserve of Levy Proceeds			4592
G.L.863 Reserve of State Proceeds			4602
G.L.864 Reserve of Federal Proceeds			4612
G.L.865 Reserve of Other Proceeds			5172
G.L.870 Unreserved, Designated for Other Items			4342
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4312
F. TOTAL ENDING FUND BALANCE (D+E)			C/S 4392 1/

1/ Line I must be equal to or greater than all reserved fund balances.

CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
LOCAL TAXES			
1100 Local Property Tax			C/S 11002
1300 Sale of Tax Title Property			13002
1400 Local in Lieu of Taxes			14002
1500 Timber Excise Tax			C/S 15002
1600 County-Administered Forests			16002
1900 Other Local Taxes			19002
1000 TOTAL LOCAL TAXES			MASK
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned			22002
2300 Investment Earnings			23002
2400 Interfund Loan Interest Earnings			24002
2500 Gifts and Donations			25002
2600 Fines and Damages			26002
2700 Rentals and Leases			27002
2800 Insurance Recoveries			28002
2900 Local Nontax, Unassigned			29002
2000 TOTAL LOCAL SUPPORT NONTAX			MASK
STATE, GENERAL PURPOSE			
3600 State Forests			36002
3900 Other State General Purpose, Unassigned			39002
3000 TOTAL STATE, GENERAL PURPOSE			MASK
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned			41002
4130 State Matching, Paid Direct to Districts			41302
4166 Student Achievement			41662
4230 State Matching, Paid Direct to Contractors			42302
4300 Other State Agencies, Unassigned			43002
4000 TOTAL STATE, SPECIAL PURPOSE			MASK

CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned			52002
5300 Impact Aid, Maintenance and Operation			53002
5400 Federal in Lieu of Taxes			54002
5500 Federal Forests			55002
5000 TOTAL FEDERAL, GENERAL PURPOSE			MASK
FEDERAL, SPECIAL PURPOSE			
6200 Direct Special Purpose Grants			62002
6240 Impact Aid			62402
6300 Federal Grants Through Other Agencies, Unassigned			63002
6000 TOTAL FEDERAL, SPECIAL PURPOSE			MASK
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned			71002
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS			MASK
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities			81002
8500 Nonfederal, ESD			85002
8000 TOTAL REVENUES FROM OTHER ENTITIES			MASK
OTHER FINANCING SOURCES			
9100 Sale of Bonds			91002
9200 Sale of Real Property			92002
9300 Sale of Equipment			93002
9400 Compensated Loss of Fixed Assets			94002
9500 Long-Term Financing			95002
9900 Transfers			99002
9000 TOTAL OTHER FINANCING SOURCES			MASK
TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9622

CAPITAL PROJECTS FUND - REVENUE WORKSHEET - 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 of 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 200X \$ 3192	\$ C/S 3242	\$ CALCULATED	4182	\$ CALCULATED
Spring 200X \$ C/S 6002	\$ C/S 3252	\$ CALCULATED	4192	\$ C/S 2952
1100 TOTAL LOCAL TAXES				\$ C/S 11001

PART II - TIMBER EXCISE TAX

(1) 100% 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 200X \$ 4152	\$ 3202	\$ C/S 3242	0%	\$ XXXXX
Spring 200X \$ 3222	\$ 3232	\$ C/S 3252	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15002

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 the same as dollars per thousand used for excess levy (use a three-decimal rate).

CAPITAL PROJECTS FUND - PROJECT DESCRIPTION FOR FISCAL YEAR 200X-200Y

PROJECT DESCRIPTION	Total	Sites (10)	Buildings (20)	Equipment (30)	Energy (40)	Sales and Lease Expenditure (50)	Bond Issuance Expenditure (60)	Debt Principal (91)	Debt Interest (92)	Arbitrage Rebate (93)
TOTAL EXPENDITURES	C/S 5322	C/S 0112	C/S 0212	C/S 0312	C/S 0412	C/S 0512	C/S 0792	C/S 0712	C/S 0722	C/S 0732

SALARY EXHIBIT - CERTIFICATED EMPLOYEES FOR FISCAL YEAR 200X-200Y 1/

<u>Title of Position</u>	<u>FTE</u>	**** Annual Salary Rates ****			<u>Total Annual Salary</u> 2/
		<u>High</u>	<u>Low</u>	<u>Average</u>	

\$

TOTAL _____ \$ _____

1/ Salaries budgeted in the Capital Projects Fund must be in accordance with the *Accounting Manual for Public School Districts in the State of Washington*.
 2/ Except for subtotals and totals, annual salary must equal FTE times the average annual salary rate.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES FOR FISCAL YEAR 200X-200Y 1/

<u>Title of Position</u>	<u>FTE</u>	<u>No. of Hours</u>	<u>**** Hourly Rates of Pay ****</u>			<u>Total Annual Salary</u> 2/
			<u>High</u>	<u>Low</u>	<u>Average</u>	
						\$
TOTAL						\$

1/ Salaries budgeted in the Capital Projects Fund must be in accordance with the *Accounting Manual for Public School Districts in the State of Washington*.

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

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

A. Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years:	(1) Length of Contract (months)	(2) Outstanding Balance at Sept. 1, 200X	(3) Principal Payments in FY 200X-200Y	(4) Interest Payments in FY 200X-200Y	(5) Outstanding Balance at Aug. 31, 200Y (Col. 3 - Col. 4)
		\$	\$	\$	\$
TOTAL		\$	\$ 3/	\$	\$
B. Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY:	Length of Contract (months)	Total Amount of Contract Purchase 2/	Down Pmts. and Prin. Pmts. in FY 200X-200Y	Interest Payments in FY 200X-200Y	Long-Term Financing Rev. Acct. 9500 (Col. 3 - Col. 4)
TOTAL		\$	\$	\$	\$ 4/
C. TOTAL for both sections (A+B)				\$ 3/	\$

1/ Please refer to SPI Bulletin No. 7-87 Financial Services (2/27/87).
 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 9500 on page CP4.

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes			MASK DS2
2000 Local Support Nontax			MASK DS2
3000 State, General Purpose			MASK DS2
5000 Federal, General Purpose			MASK DS2
6000 Federal, Special Purpose			MASK DS2
9000 Other Financing Sources			MASK DS2
A. TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9623
EXPENDITURES			
Matured Bond Expenditures			5373
Interest on Bonds			5523
Interfund Loan Interest			5403
Bond Transfer Fees			5533
Arbitrage Rebate			5543
Underwriter's Fees			5553
B. TOTAL EXPENDITURES			C/S 5323
C. OTHER FINANCING USES (G.L. 905)			5333
D. PAYMENT TO REFUNDED BOND ESCROW AGENT			5603
E. CROSSOVER DEFEASANCE			5613
F. EXCESS OF REVENUES/OTHER FINANCING USES			
SOURCES OVER (UNDER) EXPENDITURES (A - B - C - D - E)			C/S 5353
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3213
G.L.835 Reserved for Arbitrage Rebate			3163
G.L.890 Unreserved, Undesignated Fund Balance			2693
G. TOTAL BEGINNING FUND BALANCE			C/S 2753
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3943
G.L.835 Reserved for Arbitrage Rebate			4203
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4313
H. TOTAL ENDING FUND BALANCE (F+G)			C/S 4393

DEBT SERVICE FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

		(1)	(2)	(3)
		Current	Current Year	Revised
		Budget	Change	Budget
LOCAL TAXES				
1100	Local Property Taxes			C/S 11003
1300	Sale of Tax Title Property			13003
1400	Local in Lieu of Taxes			14003
1500	Timber Excise Tax			C/S 15003
1600	County-Administered Forests			16003
1900	Other Local Taxes			19003
1000	TOTAL LOCAL TAXES			MASK
LOCAL SUPPORT NONTAX				
2300	Investment Earnings			23003
2700	Rentals and Leases			27003
2900	Local Support Nontax, Unassigned			29003
2000	TOTAL LOCAL SUPPORT NONTAX			MASK
STATE, GENERAL PURPOSE				
3600	State Forests			36003
3900	Other State General Purpose, Unassigned			39003
3000	TOTAL STATE, GENERAL PURPOSE			MASK
FEDERAL, GENERAL PURPOSE				
5300	Impact Aid, Maintenance and Operation			53003
5200	General Purpose Direct Federal Grants, Unassigned			52003
5400	Federal in Lieu of Taxes			54003
5500	Federal Forests			55003
5000	TOTAL FEDERAL, GENERAL PURPOSE			MASK
OTHER FINANCING SOURCES				
9100	Sale of Bonds			91003
9200	Sale of Real Property			92003
9600	Sale of Refunding Bonds			96003
9900	Transfers			99003
9000	TOTAL OTHER FINANCING SOURCES			MASK
TOTAL REVENUES AND OTHER FINANCING SOURCES				C/S 9623

DEBT SERVICE FUND - REVENUE WORKSHEET - 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 of 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 200X \$ 3193	\$ C/S 3243	\$ CALCULATED	4183	\$ CALCULATED
Spring 200X \$ C/S 6033	\$ C/S 3253	\$ CALCULATED	4193	\$ C/S 2953
1100 TOTAL LOCAL TAXES				\$ C/S 11003

PART II - TIMBER EXCISE TAX

(1) 100% 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 200X \$ 4153	\$ 3203	\$ C/S 3243	0%	\$ XXXXX
Spring 200X \$ 3223	\$ 3233	\$ C/S 3253	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15003

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 the same as dollars per thousand used for excess levy (use a three-decimal rate).

SUMMARY OF ASSOCIATED STUDENT BODY FUND

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES			
100 General Student Body			4804
200 Athletics			4814
300 Classes			4824
400 Clubs			4834
600 Private Moneys			4934
A. TOTAL REVENUES			C/S 9624
EXPENDITURES			
100 General Student Body			4854
200 Athletics			4864
300 Classes			4874
400 Clubs			4884
600 Private Moneys			4944
B. TOTAL EXPENDITURES			C/S 5324
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)			C/S 5354
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3214
G.L.840 Reserved for Inventory			2664
G.L.850 Reserved for Uninsured Risks			2674
G.L.870 Unreserved, Designated for Other Items			2684
G.L.890 Unreserved, Undesignated Fund Balance			2694
D. TOTAL BEGINNING FUND BALANCE			CS 2754
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3944
G.L.840 Reserved for Inventory			4284
G.L.850 Reserved for Uninsured Risks			4364
G.L.870 Unreserved, Designated for Other Items			4344
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4314
F. TOTAL ENDING FUND BALANCE (C+D, + or - E)			C/S 4394 1/

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

BUDGET EXTENSION EDITS

STATUTORY CITATION: Chapter 28A.505 RCW, WAC 392-123-078 and 392-123-079

PURPOSE: To aid in the budget extension review process, OSPI has established edits for Form F-200. This section provides the school districts and educational service districts explanations of the edits.

School district budgets extensions are reviewed and edited by ESDs and OSPI to ensure estimates are reasonable. Districts are encouraged to use the F-203 X option in planning and preparation of a general fund budget extension.

All school district budget extensions will have a preliminary review and edit performed by their respective ESD prior to adoption. Review, alteration, and **approval** of second class school district budget extensions are required by a committee consisting of the ESD superintendent or a representative thereof, a member of the local school district board of directors or a representative thereof, and a representative of OSPI. Upon receipt of F-200 data, the ESD will perform budget extension edit checks. If data provided varies by specified amounts, edit messages will be printed. These edits are created to ensure estimates are reasonable and have been entered properly.

The purpose for this review is to assist school districts in their budget extension process by drawing attention to areas and/or relationships requiring further evaluation. This does not relieve the school district from its responsibility for establishing the estimates as set forth in its budget extension document. Edits have been assigned to two classifications. Error edits check for erroneous data which have been entered into each system and initiates items needing correction. Error edits also check for the presence of certain accounts, programs, and activities which must be present in each district. Informational edits indicate items that may need correction if so determined upon further investigation.

Please refer to the F-195 edit section of this handbook for detailed explanation of each edit. The following edits are valid for the F-200 process:

1.001	1.028	1.029	1.030	1.048	1.049
1.053	1.114	1.120	1.121	1.122	1.136
1.137	1.141	1.142	1.143	1.144	1.188
1.189	1.190	1.191	1.193	1.503	1.504
1.514	1.578	1.704	1.705	1.706	1.710
1.711	1.712	1.715	1.716	1.717	1.718
1.721	1.724	1.726	1.728	1.730	1.731
1.732	1.734	1.737	1.738	1.739	1.740
1.742	1.743	1.800	1.801	1.901	1.904
1.905	1.910	1.912	2.001	2.002	2.004
2.005	2.006	2.007	2.031	2.905	2.906
3.001	3.024	3.902	3.904	4.001	4.009
9.001	9.006	9.016	9.019	9.021	9.023
9.026	9.027	9.028	9.901	9.902	9.904

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