

SPOKANE SCHOOL DISTRICT No. 081  
 BUDGET AND EXCESS LEVY SUMMARY - FISCAL YEAR 2003-2004

RUN NOV 07, 2003 @ 14:44

SECTION A: BUDGET SUMMARY	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
Total Revenues and Other Fin. Sources	\$ 257,687,365	\$ 4,000,000	\$ 16,184,325	\$ 3,595,000	\$ 7,500
Total Appropriation (Exp)	257,687,365	4,000,000	21,727,375	28,107,000	179,500
Other Financing Uses	0	XXXXXX	0	0	0
Excess of Revenues/Other Fin. Sources Over/(Under) Exp. and Other Fin. Uses	0	0	5,543,050-	24,512,000-	172,000-
Beginning Total Fund Bal.	12,900,000	1,250,000	12,525,000	106,750,000	172,000
Ending Total Fund Balance	12,900,000	1,250,000	6,981,950	82,238,000	0

SECTION B: EXCESS LEVIES FOR 2004 COLLECTION
--

Excess levy approved by voters for 2004 collection	42,550,000				
Rollback mandated by school district Board of Directors 1/	3,607,281				
Net excess levy amount for 2004 collection after rollback	38,942,719	XXXXXX	19,500,000	0	0
CHECK FIGURE BY FUND	2,109,773,166	25,000,000	960,072,130	416,868,000	546,000

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

SPOKANE SCHOOL DISTRICT No. 081  
GENERAL FUND FINANCIAL SUMMARY - FISCAL YEAR 2003-2004

RUN NOV 07, 2003 @ 14:44

ENROLLMENT and STAFFING SUMMARY	Actual 2001-2002	% of Total	Budget 2002-2003	% of Total	Budget 2003-2004	% of Total
Total K-12 FTE Enrollment Counts	30,151.12		29,970.00		29,660.00	
FTE Certificated Employees	2,093.365		2,166.137		2,127.637	
FTE Classified Employees	1,187.503		1,204.319		1,167.833	

FINANCIAL SUMMARY

Total Rev. and Other Financing Srces	236,498,601		261,631,642		257,687,365	
Total Expenditures	236,900,438		264,125,965		257,687,365	
Total Beginning Fund Balance	17,544,137		15,700,000		12,900,000	
Total Ending Fund Balance	16,604,975		13,205,677		12,900,000	

Expenditure Summary By Program Groups:

Regular Instruction	127,049,667	53.63	133,372,846	50.50	130,896,271	50.80
Special Education Instruction	22,557,142	9.52	24,256,153	9.18	25,118,145	9.75
Vocational Instruction	6,543,455	2.76	6,692,136	2.53	6,861,454	2.66
Skills Center Instruction	2,152,172	0.91	2,016,213	0.76	1,946,314	0.76
Compensatory Education	19,163,268	8.09	33,274,042	12.60	29,987,458	11.64
Other Instructional Programs	7,033,358	2.97	8,456,809	3.20	5,416,450	2.10
Community Services	6,557,586	2.77	6,394,136	2.42	6,480,125	2.51
Support Services	45,843,804	19.35	49,663,630	18.80	50,981,148	19.78
Total - Program Groups	236,900,438	100.00	264,125,965	100.00	257,687,365	100.00

Expenditure Summary By Activity Groups:

Teaching Activities	142,327,995	60.09	162,499,727	61.52	154,879,202	60.10
Teaching Support	19,331,677	8.16	20,511,351	7.76	19,158,932	7.43
Other Supportive Activities	42,054,749	17.75	45,599,581	17.80	47,654,749	18.50
Building Administration	18,267,318	7.71	19,534,800	7.40	20,673,106	8.02
Central Administration	14,918,697	6.30	15,980,506	6.06	15,321,376	5.95
Total - Activity Groups	236,900,438	100.00	264,125,965	100.00	257,687,365	100.00

Expenditure Summary By Objects

Certificated Salaries	118,127,343	49.86	130,541,775	49.42	127,076,304	49.31
Classified Salaries	42,251,477	17.84	44,538,731	16.86	41,279,238	16.02
Employee Benefits & Payroll Taxes	37,108,571	15.66	41,860,219	15.85	42,734,294	16.58
Supplies, Instructional Resources & Non-Capitalized Items	14,958,876	6.31	16,114,167	6.10	15,237,798	5.91
Purchased Services	22,264,541	9.40	27,516,700	10.42	27,613,162	10.72
Travel	801,967	0.34	1,013,138	0.38	1,098,447	0.43
Capital Outlay	1,387,659	0.59	2,541,235	0.96	2,648,122	1.03
Total Objects	236,900,438	100.00	264,125,965	100.00	257,687,365	100.00

SPOKANE SCHOOL DISTRICT No. 081  
 ENROLLMENT AND STAFF COUNTS

RUN NOV 07, 2003 @ 14:44

	(1) Prior Year Actual 1/ 2001-2002	(2) Current Year Budget 2/ 2002-2003	(3) New Year Budget 3/ 2003-2004
A. FTE ENROLLMENT COUNTS (Calculate to two decimal places)			
1. Kindergarten	1,040.02	1,030.00	1,040.00
2. Grade 1	2,249.31	2,265.00	2,290.00
3. Grade 2	2,341.03	2,215.00	2,200.00
4. Grade 3	2,429.92	2,335.00	2,260.00
5. Grade 4	2,451.27	2,405.00	2,310.00
6. Grade 5	2,607.97	2,470.00	2,400.00
7. Grade 6	2,552.73	2,620.00	2,390.00
8. Grade 7	2,455.50	2,550.00	2,570.00
9. Grade 8	2,389.97	2,470.00	2,520.00
10. Grade 9	2,754.70	2,740.00	2,780.00
11. Grade 10	2,426.59	2,380.00	2,400.00
12. Grade 11 (excluding Running Start)	2,185.41	2,280.00	2,260.00
13. Grade 12 (excluding Running Start)	2,068.51	2,010.00	2,040.00
14. SUBTOTAL	29,952.93	29,770.00	29,460.00
15. Running Start	198.19	200.00	200.00
16. TOTAL K-12	30,151.12	29,970.00	29,660.00
B. STAFF COUNTS (Calculate to three decimal places)			
1. General Fund FTE Certificated Employees 4/	2,093.365	2,166.137	2,127.637
2. General Fund FTE Classified Employees 4/	1,187.503	1,204.319	1,167.833

- 1/ Enrollment counts in A.1-A.14 are the average enrollment as displayed in Report 1251 for June, in the prior fiscal year.  
 2/ Enrollment counts in A.1-A.14 are the enrollment used for budget purposes in the current year that have not been updated to actual.  
 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 FTE 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.

SPOKANE SCHOOL DISTRICT No. 081  
SUMMARY OF GENERAL FUND BUDGET

RUN NOV 07, 2003 @ 14:44

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	35,482,888	37,328,640	38,542,623
2000 Local Support Nontax	12,056,611	18,816,372	15,521,236
3000 State, General Purpose	132,777,610	133,862,206	133,767,381
4000 State, Special Purpose	29,466,025	34,223,326	32,307,233
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	25,500,361	37,221,857	37,394,560
7000 Revenues from Other School Districts	62,838	95,000	82,500
8000 Revenues from Other Entities	1,141,385	24,241	11,832
9000 Other Financing Sources	10,887	60,000	60,000
A. Total REVENUES AND OTHER FINANCING SOURCES	236,498,605	261,631,642	257,687,365
EXPENDITURES			
00 Regular Instruction	127,049,669	133,372,846	130,896,271
20 Special Education Instruction	22,557,142	24,256,153	25,118,145
30 Vocational Education Instruction	6,543,455	6,692,136	6,861,454
40 Skills Center Instruction	2,152,172	2,016,213	1,946,314
50&60 Compensatory Education Instruction	19,163,268	33,274,042	29,987,458
70 Other Instructional Programs	7,033,358	8,456,809	5,416,450
80 Community Services	6,557,586	6,394,136	6,480,125
90 Support Services	45,843,804	49,663,630	50,981,148
B. Total EXPENDITURES	236,900,438	264,125,965	257,687,365
C. OTHER FINANCING USES	0	0	0
D. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FIN. USES (A-B-C)	401,833-	2,494,323-	0

SPOKANE SCHOOL DISTRICT No. 081  
SUMMARY OF GENERAL FUND BUDGET (Contd.)

RUN NOV 07, 2003 @ 14:44

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004	
BEGINNING FUND BALANCE				
G.L.810 Reserved for Other Items	0	0	205,825	
G.L.830 Reserved for Debt Service	5,006,737	5,500,000	5,600,000	
G.L.835 Reserved for Arbitrage Rebate	0	0	0	
G.L.840 Reserved for Inventory	2,605,964	2,000,000	2,100,000	
G.L.850 Reserved for Uninsured Risks	800,000	800,000	1,500,000	
G.L.870 Unreserved, Designated for Other Items	1,600,000	1,600,000	800,000	
G.L.875 Unreserved, Designated for Contingencies	0	0	0	
G.L.890 Unreserved, Undesignated Fund Balance	7,531,436	5,800,000	2,694,175	
E. Total BEGINNING FUND BALANCE	17,544,137	15,700,000	12,900,000	
F. GL 898 PRIOR YEAR ADJUSTMENTS (+ or -)	537,325-	XXXXXX	XXXXXX	
G. RESIDUAL EQUITY TRANSFERS IN (from Capital Projects or Debt Service Funds)	0	XXXXXX	XXXXXX	
ENDING FUND BALANCE				
G.L.810 Reserved for Other Items	205,825	0	205,825	
G.L.830 Reserved for Debt Service	5,610,388	5,500,000	5,600,000	
G.L.835 Reserved for Arbitrage Rebate	0	0	0	
G.L.840 Reserved for Inventory	2,069,101	2,000,000	2,100,000	
G.L.850 Reserved for Uninsured Risks	1,250,000	800,000	1,500,000	
G.L.870 Unreserved, Designated for Other Items	1,600,000	1,600,000	800,000	
G.L.875 Unreserved, Designated for Contingencies	0	0	0	
G.L.890 Unreserved, Undesignated Fund Balance	5,869,661	3,305,677	2,694,175	
H. Total ENDING FUND BALANCE (D + E, + or - F, + G)	16,604,975	13,205,677	12,900,000	1/

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

SPOKANE SCHOOL DISTRICT No. 081  
GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

RUN NOV 07, 2003 @ 14:44

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
LOCAL TAXES			
1100 Local Property Taxes	35,482,598	37,328,640	38,542,623
1300 Sale of Tax Title Property	0	0	0
1400 Local In-Lieu-of Taxes	0	0	0
1500 Timber Excise Tax	290	0	0
1600 County Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 Total LOCAL TAXES	35,482,888	37,328,640	38,542,623
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	42,632	60,000	60,000
2101 All Day Kindergarten-Tuition and Fees	XXXXXX	XXXXXX	0
2131 Secondary Vocational Education Tuition	5,260	5,000	5,000
2145 Skills Center Tuitions and Fees	39-	0	0
2171 Traffic Safety Education Fees	216,043	247,240	0
2173 Summer School Tuitions and Fees	132,227	70,000	132,925
2183 Adult Education Tuitions and Fees	0	0	XXXXXX
2186 Community School Tuitions and Fees	2,091,035	2,286,779	2,432,658
2188 Day Care Tuitions and Fees	12,886	16,500	15,000
2200 Sales of Goods, Supplies, and Services, Unassigned	465,447	520,000	530,000
2231 Secondary Voc.Ed.,Sales of Goods,Supplies and Services	10,071	6,000	6,000
2245 Skills Center, Sales of Goods, Supplies and Services	89,302	91,022	92,000
2288 Day Care	0	0	0
2289 Other Community Services	732	135,455	124,938
2298 Food Services	2,792,483	3,175,541	3,371,490
2299 School Bus Revenue	0	0	0
2300 Investment Earnings	846,355	915,000	915,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	5,044,705	10,941,835	7,420,225
2600 Fines and Damages	32,171	34,000	34,000
2700 Rentals and Leases	164,125	150,000	125,000
2800 Insurance Recoveries	71,069	40,000	40,000
2900 Local Support Nontax, Unassigned	40,108	122,000	217,000
2910 E-Rate	0	0	0
2000 Total LOCAL SUPPORT NONTAX	12,056,612	18,816,372	15,521,236

## SPOKANE SCHOOL DISTRICT No. 081

RUN NOV 07, 2003 @ 14:44

## GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (Contd.)

	(1)	(2)	(3)
	Actual	Budget	Budget
	2001-2002	2002-2003	2003-2004
STATE, GENERAL PURPOSE			
3100 Apportionment	124,806,977	124,814,875	124,501,521
3300 Local Effort Assistance	7,970,633	9,047,331	9,265,860
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 Total STATE, GENERAL PURPOSE	132,777,610	133,862,206	133,767,381
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	192,341	0	0
4121 Special Education	13,971,716	14,147,136	13,929,521
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,413,244	2,213,326	1,993,252
4156 State Institutions, Centers, and Homes - Delinquent	0	0	0
4158 Special and Pilot Programs	593,924	2,085,062	1,863,614
4162 Better Schools-Staff	0	XXXXXX	XXXXXX
4163 Better Schools-Professional Development	0	XXXXXX	XXXXXX
4165 Transitional Bilingual	622,656	642,339	757,428
4166 Student Achievement	4,378,612	7,595,092	6,320,212
4171 Traffic Safety Education	117,757	0	XXXXXX
4174 Highly Capable	203,061	198,749	200,110
4175 Flexible Education	555,696	648,009	XXXXXX
4188 Day Care	0	0	0
4198 School Food Services	238,818	251,294	228,695
4199 Transportation - Operations	4,662,586	4,556,817	4,927,848
4300 Other State Agencies, Unassigned	1,478,087	1,830,002	2,031,440
4388 Day Care - Other State Agencies	37,527	55,500	55,113
4000 Total STATE, SPECIAL PURPOSE	29,466,025	34,223,326	32,307,233
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, M & O	0	0	0
5329 Impact Aid, Special Education Funding	XXXXXX	0	0
5400 Federal In-Lieu-of Taxes	0	0	0
5500 Federal Forests	0	0	0
5000 Total FEDERAL, GENERAL PURPOSE	0	0	0

## SPOKANE SCHOOL DISTRICT No. 081

RUN NOV 07, 2003 @ 14:44

## GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (Contd.)

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	1,932,899	1,074,553	1,199,591
6121 Special Education, Medicaid Reimbursement	217,290	500,000	170,000
6124 Special Education, Supplemental	4,122,341	4,579,815	5,725,250
6138 Secondary Vocational Education	307,334	296,562	313,000
6146 Skills Center	68,094	55,095	60,499
6151 Disadvantaged ( formerly Remediation )	6,065,515	8,049,523	9,147,913
6152 School Improvement	XXXXXX	2,408,609	2,737,801
6153 Migrant	0	0	0
6154 Reading First	XXXXXX	0	150,000
6157 Institutions, Neglected and Delinquent 1/	19,451	5,937	61,301
6164 Limited English Proficiency	XXXXXX	102,370	125,000
6176 Targeted Assistance	314,318	43,733	0
6177 Eisenhower Professional Development 3/	193,165	226,658	0
6188 Day Care	2,565	3,600	3,600
6189 Other Community Services 4/	301,591	379,145	346,108
6198 School Food Services	4,999,591	5,160,617	5,222,661
6200 Direct Special Purpose Grants	2,953,340	7,761,886	5,761,934
6261 Head Start	0	0	0
6264 Bilingual	0	0	0
6267 Indian Education JOM 2/	0	0	0
6268 Indian Education, ED	214,496	212,560	388,533
6278 Youth Training, Direct Grants	0	0	0
6289 Other Community Services 4/	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	3,074,971	3,698,457	3,794,799
6310 Medicaid Administrative Match	XXXXXX	2,137,000	1,725,000
6357 Institutions, Neglected and Delinquent 1/	0	0	0
6361 Head Start	0	0	0
6367 Indian Education JOM 2/	0	0	0
6377 Eisenhower Professional Development 3/	57,037	76,599	0
6378 Youth Training	0	0	0
6389 Other Community Services 4/	42,664	0	461,570
6998 USDA Commodities	613,699	449,138	0
6000 Total FEDERAL, SPECIAL PURPOSE	25,500,361	37,221,857	37,394,560

- 1/ Revenue received thru OSPI should be coded to Rev Acct 6157. Revenue received thru the Dept. of Corrections should be coded to Rev. Acct 6357.
- 2/ Revenue received directly from the Bureau of Indian Affairs should be coded to Rev. Acct. 6267. Revenue received thru the tribes should be coded to Rev. Acct 6367.
- 3/ Rev rcvd thru OSPI should be coded to Rev Acct 6177. Rev rcvd thru agencies other than OSPI should be coded to Rev Acct 6377.
- 4/ Revenue received thru OSPI should be coded to Rev Acct 6189. Revenue received directly from a federal agency should be coded to Rev. Acct 6289. Revenue received through agencies other than OSPI should be coded to Rev. Acct 6389.

## SPOKANE SCHOOL DISTRICT No. 081

RUN NOV 07, 2003 @ 14:44

## GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (Contd.)

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	27,222	70,000	40,000
7121 Special Education	0	0	17,500
7131 Vocational Education	5,570	0	0
7145 Skills Center	30,031	25,000	25,000
7194 Support Services	0	XXXXXX	XXXXXX
7197 Support Services	15	0	0
7198 Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 Total REVENUES FROM OTHER SCHOOL DISTRICTS	62,838	95,000	82,500
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	1,137,110	24,241	11,832
8188 Day Care	XXXXXX	XXXXXX	0
8189 Community Services	XXXXXX	XXXXXX	0
8198 Food Services	XXXXXX	XXXXXX	0
8199 Transportation	XXXXXX	XXXXXX	0
8500 Nonfederal ESD	4,275	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	1,141,385	24,241	11,832
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	10,887	60,000	60,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	XXXXXX	0	0
9000 Total OTHER FINANCING SOURCES	10,887	60,000	60,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	236,498,601	261,631,642	257,687,365

SPOKANE SCHOOL DISTRICT No. 081  
EXPENDITURE BY PROGRAM

RUN NOV 07, 2003 @ 14:44

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
REGULAR INSTRUCTION			
01 Basic Education	127,049,669	133,372,846	130,896,271
00 Total REGULAR INSTRUCTION	127,049,669	133,372,846	130,896,271
SPECIAL EDUCATION BASIC, STATE			
21 Special Ed, Basic, State	18,552,009	19,805,408	19,602,489
24 Special Ed, Supplemental, Federal	4,005,133	4,450,745	5,515,656
26 Special Ed, Institutions, State	0	0	0
29 Special Ed, Other Categorical	0	0	0
20 Total SPECIAL EDUCATION INSTRUCTION	22,557,142	24,256,153	25,118,145
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	6,202,912	6,300,932	6,454,811
38 Vocational, Federal	298,454	288,204	301,541
39 Vocational, Other Categorical	42,089	103,000	105,102
30 Total VOCATIONAL EDUCATION INSTRUCTION	6,543,455	6,692,136	6,861,454
SKILLS CENTER INSTRUCTION			
45 Skills Center, Basic, State	2,085,900	1,962,670	1,888,030
46 Skills Center, Federal	66,272	53,543	58,284
49 Skills Center Other Categorical	0	XXXXXX	XXXXXX
40 Total SKILLS CENTER INSTRUCTION	2,152,172	2,016,213	1,946,314

SPOKANE SCHOOL DISTRICT No. 081  
EXPENDITURE BY PROGRAM (Contd.)

RUN NOV 07, 2003 @ 14:44

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged, Fed (fm Remediation)	5,991,054	7,946,172	8,813,018
52 School Improvement, Federal	XXXXXX	2,340,728	2,641,069
53 Migrant, Federal	0	0	0
54 Reading First, Federal	XXXXXX	0	144,509
55 Learning Assistance, State	2,657,452	2,145,440	1,948,049
56 Inst, Cntr & Homes for Delinquents, State	361,241	366,902	366,902
57 Inst, Neglected and Delinquent, Fed	18,885	5,770	59,057
58 Special and Pilot Programs, State	601,301	1,979,135	1,934,998
61 Head Start, Federal	0	0	0
62 Better Schools-Staff	0	XXXXXX	XXXXXX
63 Better Schools-Professional Development	0	XXXXXX	XXXXXX
64 L E P, Federal (fm Bilingual)	0	99,485	120,424
65 Transitional Bilingual, State	1,730,167	1,827,669	1,849,021
66 Student Achievement, State	3,834,160	6,934,033	6,068,330
67 Indian Education, JOM, Federal	0	0	0
68 Indian Education, ED, Federal	243,506	229,262	380,588
69 Compensatory, Other	3,725,502	9,399,446	5,661,493
50&60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	19,163,268	33,274,042	29,987,458
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety Education	614,541	447,240	0
73 Summer School	141,470	54,075	117,000
74 Highly Capable	544,168	578,879	593,806
75 Flexible Education, State (fm LEPE)	555,694	648,009	XXXXXX
76 Targeted Assistance, Federal	305,162	42,500	0
77 Eisenhower Professional Development Program	244,585	296,869	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	4,627,738	6,389,237	4,705,644
70 Total OTHER INSTRUCTIONAL PROGRAMS	7,033,358	8,456,809	5,416,450

SPOKANE SCHOOL DISTRICT No. 081  
 EXPENDITURE BY PROGRAM (Contd.)

RUN NOV 07, 2003 @ 14:44

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
COMMUNITY SERVICES			
81 Public Radio/Television	2,794,348	2,594,524	2,675,764
86 Community Schools	3,239,203	3,219,193	3,183,061
88 Day Care	63,873	84,026	119,754
89 Other Community Services	460,162	496,393	501,546
80 Total COMMUNITY SERVICES	6,557,586	6,394,136	6,480,125
SUPPORT SERVICES			
97 Districtwide Support	32,005,654	34,979,844	35,361,675
98 Food Services	7,880,602	8,303,251	8,540,610
99 Pupil Transportation	5,957,548	6,380,535	7,078,863
90 Total SUPPORT SERVICES	45,843,804	49,663,630	50,981,148
TOTAL PROGRAM EXPENDITURES	236,900,438	264,125,965	257,687,365

**SPOKANE SCHOOL DISTRICT No. 081**  
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE  
FOR FISCAL YEAR 2003-2004  
OBJECTS OF EXPENDITURE

RUN NOV 07, 2003 @ 14:44

PROGRAM	Total	Debit Transfers (0)	Credit Transfers (1)	Certificated Salaries (2)	Classified Salaries (3)	Employee Benefits (4)	Supplies Instr Res (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)
01 BASIC ED	130896,271	401,500		90141,424	9117,622	24159,907	3905,944	2931,509	218,365	20,000
21 Sp Ed Bas	19602,489	8,400		10505,627	3803,465	3835,804	236,801	1137,392	75,000	
24 Sp Ed Sup	5515,656	2,000		2801,916	1418,282	1167,956	85,502	35,000	5,000	
26 Sp Ed Ins										
29 Sp Ed Oth										
TOT Sp Ed	25118,145	10,400		13307,543	5221,747	5003,760	322,303	1172,392	80,000	
31 Voc, Bas	6454,811	28,000		4224,102	365,156	1132,968	384,984	280,261	39,340	
38 Voc, Fed	301,541						288,541		13,000	
39 Voc, Oth	105,102	250		39,250	3,500	8,620	26,732	26,000	750	
TOTAL VOC	6861,454	28,250		4263,352	368,656	1141,588	700,257	306,261	53,090	
45 Skills St	1888,030	2,800		964,117	241,816	301,297	231,400	139,600	7,000	
46 Skills Fd	58,284			43,242		10,270	2,200	1,172	1,400	
TOT SKILL	1946,314	2,800		1007,359	241,816	311,567	233,600	140,772	8,400	
51 Disad, Fe	8813,018	26,908		5080,519	1746,391	1607,291	168,149	114,919	68,841	
52 Schl Impr	2641,069	9,850		1737,358	167,695	464,555	203,804	37,557	20,250	
53 Migrt, Fed										
54 Read Frst	144,509			60,000		14,250	40,359	19,000	10,900	
55 Lrng Asst	1948,049	8,000		1207,009	251,346	374,676	60,000	25,000	22,018	
56 State Ins	366,902			2,798		682		363,422		
57 Inst, Fed	59,057	500			42,205	14,842	1,510			
58 Spcl. Plt	1934,998	1,500		208,244	107,047	73,422	527,145	1015,756	1,884	
61 Head Strt										
64 LEP	120,424	2,250		66,218	7,000	18,214	14,867	6,500	5,375	
65 Trans Bil	1849,021	2,600		785,770	632,575	394,776	16,500	11,700	5,100	
66 S Achvmnt	6068,330	8,500		4774,156	116,489	1093,386	48,669	21,000	6,130	
67 IndianFed										
68 IndianFed	380,588	14,000		148,271	100,940	66,673	23,858	9,086	17,760	
69 Comp, Othr	5661,493	126,242		2745,053	197,189	708,297	919,969	612,043	352,700	
TOT COMPT	29987,458	200,350		16815,396	3368,877	4831,064	2024,830	2235,983	510,958	

SPOKANE SCHOOL DISTRICT No. 081

RUN NOV 07, 2003 @ 14:44

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

FOR FISCAL YEAR 2003-2004

OBJECTS OF EXPENDITURE (continued)

OBJECT	Total	Debit Transfers (0)	Credit Transfers (1)	Certificated Salaries (2)	Classified Salaries (3)	Employee Benefits (4)	Supplies Instr Res (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)
71 Traffic										
73 Summer Sc	117,000	200		99,159	3,300	10,220	2,121	2,000		
74 Highly Cp	593,806	600		465,621		110,585	12,000	5,000		
76 Targ Asst										
77 Eism Prof										
78 Youth Tr										
79 Instr Prg	4705,644	25,882		396,723	1309,847	410,115	584,005	1949,372	29,700	
TOTAL OTH	5416,450	26,682		961,503	1313,147	530,920	598,126	1956,372	29,700	
81 Radio/TV	2675,764	13,000			1077,930	307,768	730,808	222,836	16,500	306,922
86 Cmnty Sch	3183,061	45,000			2130,258	700,700	233,749	62,014	11,340	
88 Day Care	119,754				82,847	29,827	5,980	660	440	
89 Other Cmn	501,546	465,246			24,266	6,928	1,250	1,406	2,450	
TOT COMM.	6480,125	523,246			3315,301	1045,223	971,787	286,916	30,730	306,922
97 Dist Supp	35361,675	446,846	957,621	579,727	15011,839	4413,747	2138,343	11478,590	109,004	2141,200
98 Food Serv	8540,610	40,300	724,853		3188,070	1258,785	4338,408	208,500	51,400	180,000
99 Pupil Trn	7078,863	2,100			132,163	37,733	4,200	6895,867	6,800	
TOTAL SUP	50981,148	489,246	1682,474	579,727	18332,072	5710,265	6480,951	18582,957	167,204	2321,200
OBJ TOT	257,687,365	1,682,474	1,682,474	127,076,304	41,279,238	42,734,294	15,237,798	27,613,162	1,098,447	2,648,122

SPOKANE SCHOOL DISTRICT No. 081  
SUMMARY OF GENERAL FUND EXPENDITURES  
BY OBJECT OF EXPENDITURE

RUN NOV 07, 2003 @ 14:44

Object of Expenditure		(1) Actual 2001-2002	(2) % to Total	(3) Budget 2002-2003	(4) % to Total	(5) Budget 2003-2004	(6) % to Total
Debit Transfers	-0-	1,519,046	XXXXXX	1,642,935	XXXXXX	1,682,474	XXXXXX
Credit Transfers	-1- (	1,519,046-)	XXXXXX (	1,642,935 )	XXXXXX (	1,682,474 )	XXXXXX
Certificated Salaries	-2-	118,127,343	49.86	130,541,775	49.42	127,076,304	49.31
Classified Salaries	-3-	42,251,477	17.84	44,538,731	16.86	41,279,238	16.02
Employ Benefits & Payroll Taxes	-4-	37,108,571	15.66	41,860,219	15.85	42,734,294	16.58
Supp, Inst Resr & Non-Cap Items	-5-	14,958,876	6.31	16,114,167	6.10	15,237,798	5.91
Purchased Services	-7-	22,264,541	9.40	27,516,700	10.42	27,613,162	10.72
Travel	-8-	801,967	0.34	1,013,138	0.38	1,098,447	0.43
Capital Outlay	-9-	1,387,659	0.59	2,541,235	0.96	2,648,122	1.03
<b>TOTAL EXPENDITURES</b>		<b>236,900,438</b>	<b>100.00</b>	<b>264,125,965</b>	<b>100.00</b>	<b>257,687,365</b>	<b>100.00</b>

SPOKANE SCHOOL DISTRICT No. 081

RUN NOV 07, 2003 @ 14:44

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

Activity	Actual 2001-2002	% To Total	Budget 2002-2003	% To Total	Budget 2003-2004	% To Total
TEACHING ACTIVITIES						
27 Teaching	138,364,999	58.41	158,346,821	59.95	151,444,251	58.77
28 Extracurricular	3,926,401	1.66	4,152,906	1.57	3,434,951	1.33
29 Payments to School Dists	36,594	0.02	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	142,327,995	60.09	162,499,727	61.52	154,879,202	60.10
TEACHING SUPPORT						
22 Learning Resources	6,464,277	2.73	6,689,913	2.53	5,471,276	2.12
24 Guidance and Counseling	6,890,681	2.91	7,351,372	2.78	6,749,195	2.62
25 Pupil Management & Safety	568,157	0.24	700,336	0.27	695,433	0.27
26 Health Services	5,408,561	2.28	5,769,730	2.18	6,243,028	2.42
TOTAL TEACHING SUPPORT	19,331,677	8.16	20,511,351	7.76	19,158,932	7.43
OTHER SUPPORTIVE ACTIVITIES						
42 Food	2,629,295	1.11	3,635,408	1.38	3,710,408	1.44
43 Commodities	704,595	0.30	XXXXXX	XXXXXX	XXXXXX	XXXXXX
44 Operations	4,647,200	1.96	4,715,695	1.79	4,831,996	1.88
49 Transfers	( 668,033- )	( 0.27- )	( 701,812 )	( 0.27 )	( 724,853- )	( 0.27- )
52 Operations	5,731,008	2.42	6,197,580	2.35	6,889,324	2.67
53 Maintenance	0	0.00	0	0.00	0	0.00
56 Insurance	0	0.00	0	0.00	0	0.00
59 Transfers	( 0 )	( 0.00 )	( 0 )	( 0.00 )	( 0 )	( 0.00 )
62 Grounds Maintenance	682,562	0.29	683,393	0.26	698,432	0.27
63 Operation of Buildings	8,604,914	3.63	8,899,806	3.37	8,533,568	3.31
64 Maintenance	5,393,382	2.28	7,380,782	2.79	7,566,457	2.94
65 Utilities	6,207,348	2.62	6,995,500	2.65	7,221,474	2.80
67 Building Security	551,961	0.23	617,110	0.23	745,408	0.29
68 Insurance	815,458	0.34	759,800	0.29	1,457,285	0.57

## SPOKANE SCHOOL DISTRICT No. 081

RUN NOV 07, 2003 @ 14:44

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

Activity	Actual 2001-2002	% To Total	Budget 2002-2003	% To Total	Budget 2003-2004	% To Total
OTHER SUPPORTIVE ACTIVITIES (cont.)						
72 Information Systems	2,540,506	1.07	2,376,032	0.90	2,574,511	1.00
73 Printing	413,216	0.17	292,720	0.11	264,012	0.10
74 Warehousing & Distribution	474,853	0.20	560,114	0.21	577,153	0.22
75 Motor Pool	0	0.00	0	0.00	0	0.00
83 Interest	4,277	0.00	3,150	0.00	1,977	0.00
84 Principal	8,232	0.00	9,360	0.00	10,533	0.00
85 Debt - Related Expenditures	0	0.00	0	0.00	0	0.00
91 Public Activites	3,313,968	1.40	3,174,943	1.20	3,297,064	1.28
TOTAL OTHER SUPPORT ACTIVITIES	42,054,749	17.75	45,599,581	17.80	47,654,749	18.50
UNIT ADMINISTRATION						
23 Principal's Office	18,267,318	7.71	19,534,800	7.40	20,673,106	8.02
CENTRAL ADMINISTRATION						
11 Board of Directors	918,230	0.39	887,452	0.34	883,306	0.34
12 Superintendent's Office	639,870	0.27	580,096	0.22	635,760	0.25
13 Business Office	2,143,644	0.90	2,165,237	0.82	2,221,301	0.86
14 Human Resources	1,848,590	0.78	2,090,442	0.79	1,662,518	0.65
21 Supervision-Instruction	7,503,976	3.17	8,523,389	3.23	8,416,913	3.27
41 Super.-Nutrition Services	567,541	0.24	653,960	0.25	723,059	0.28
51 Supervision-Transportation	226,539	0.10	182,955	0.07	189,539	0.07
61 Supervision-Building	1,070,303	0.45	896,975	0.34	588,980	0.23
TOTAL CENTRAL ADMINISTRATION	14,918,697	6.30	15,980,506	6.06	15,321,376	5.95
TOTAL EXPENDITURES	236,900,438	100.00	264,125,965	100.00	257,687,365	100.00

SPOKANE SCHOOL DISTRICT No. 081  
SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS  
BY ACTIVITY FOR FY 2003-2004

RUN NOV 07, 2003 @ 14:44

(CALCULATED TO THREE DECIMAL PLACES)

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	1,797.262	84.472	289.786	24.813
28 Extracurricular	5.000	0.235	0.000	0.000
<hr/>				
TOTAL TEACHING ACTIVITIES	1,802.262	84.707	289.786	24.813
<b>TEACHING SUPPORT</b>				
22 Learning Resources	49.150	2.310	20.871	1.787
24 Guidance and Counseling	76.100	3.576	12.858	1.101
25 Pupil Management & Safety	0.000	0.000	17.566	1.504
26 Health Services	80.800	3.797	14.632	1.252
<hr/>				
TOTAL TEACHING SUPPORT	206.050	9.683	65.927	5.644
<b>OTHER SUPPORTIVE ACTIVITIES</b>				
44 Operations	XXXXXX	XXXXXX	102.134	8.745
52 Operations	XXXXXX	XXXXXX	0.000	0.000
53 Maintenance	XXXXXX	XXXXXX	0.000	0.000
62 Grounds Maintenance	XXXXXX	XXXXXX	10.830	0.927
63 Operation of Buildings	XXXXXX	XXXXXX	184.000	15.755
64 Maintenance	XXXXXX	XXXXXX	55.875	4.784
65 Utilities	XXXXXX	XXXXXX	0.000	0.000
67 Building Security	XXXXXX	XXXXXX	9.200	0.787
72 Information Systems	0.000	0.000	27.900	2.389
73 Printing	0.000	0.000	8.500	0.727
74 Warehousing & Distribution	0.000	0.000	8.769	0.750
75 Motor Pool	0.000	0.000	2.000	0.171
91 Public Activites	0.000	0.000	26.616	2.279
<hr/>				
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.000	435.824	37.314

**SPOKANE SCHOOL DISTRICT No. 081**  
SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS  
BY ACTIVITY FOR FY 2003-2004

RUN NOV 07, 2003 @ 14:44

(CALCULATED TO THREE DECIMAL PLACES)

ACTIVITY	(1) NO. OF FTE CERTIFICATED STAFF	(2) % TO TOTAL	(3) NO. OF FTE CLASSIFIED STAFF	(4) % TO TOTAL
UNIT ADMINISTRATION				
23 Principal's Office	79.500	3.736	259.842	22.249
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.047	4.375	0.374
13 Business Office	1.000	0.047	30.250	2.590
14 Human Resources	2.500	0.117	15.999	1.369
21 Supervision-Instruction	35.325	1.660	47.358	4.055
41 Super.-Nutrition Services	0.000	0.000	8.160	0.698
51 Supervision-Transportation	0.000	0.000	2.812	0.240
61 Supervision-Building	0.000	0.000	7.500	0.642
	-----			
TOTAL CENTRAL ADMINISTRATION	39.825	1.871	116.454	9.968
TOTAL FTE STAFF	2,127.637	100.000	1,167.833	100.000

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.

## SUMMARY OF ASSOCIATED STUDENT FUND BUDGET

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
REVENUES			
100 General Student Body	903,977	1,661,319	2,123,000
200 Athletics	751,524	841,577	840,000
300 Classes	839,187	864,918	782,000
400 Clubs	320,147	382,186	255,000
600 Private Moneys	0	0	0
A. Total REVENUES	2,814,836	3,750,000	4,000,000
EXPENDITURES			
100 General Student Body	1,016,644	1,784,769	2,068,000
200 Athletics	676,055	782,193	865,000
300 Classes	788,175	798,070	810,000
400 Clubs	289,696	384,968	257,000
600 Private Moneys	0	0	0
B. Total EXPENDITURES	2,770,572	3,750,000	4,000,000
C. EXCESS of REVENUES OVER (UNDER) EXPENDITURES (A - B)	44,263	0	0
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.840 Reserved for Inventory	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	1,276,697	1,320,000	1,250,000
D. Total BEGINNING FUND BALANCE	1,276,697	1,320,000	1,250,000
E. GL 898 PRIOR YEAR ADJUSTMENTS (+ or -)	0	XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.840 Reserved for Inventory	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	1,320,961	1,320,000	1,250,000
F. Total ENDING FUND BALANCE (C + D, + or - E)	1,320,961	1,320,000	1,250,000 1/

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

## SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	13,733,087	14,107,807	16,022,325
2000 Local Support Nontax	224,188	171,835	162,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. Total REVENUES, OTHER FINANCING SOURCES	13,957,275	14,279,642	16,184,325
EXPENDITURES			
Matured Bond Expenditures	8,690,000	9,590,000	12,760,000
Interest on Bonds	4,764,330	4,745,070	8,867,375
Interfund Loan Interest	0	0	0
Bond Transfer Fees	440	200,000	100,000
Arbitrage Rebate	0	0	0
Underwriters Fees	0	0	0
B. Total EXPENDITURES	13,454,770	14,535,070	21,727,375
C. OTHER FINANCING USES	XXXXXX	0	0
D. PAYMENTS TO REFUNDED BOND ESCROW AGENT	0	0	0
E. CROSSOVER DEFEASANCE	0	0	0
F. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D-E)	502,504	255,428-	5,543,050-
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	0	6,900,000	XXXXXX
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	7,194,088	0	12,525,000
G. Total BEGINNING FUND BALANCE	7,194,088	6,900,000	12,525,000
H. GL 898 PRIOR YEAR ADJUSTMENTS (+ or -)	0	XXXXXX	XXXXXX
I. GL 899 RESIDUAL EQUITY TRANSFERS IN (from Capital Projects Fund)	0	XXXXXX	XXXXXX
J. GL 899 RESIDUAL EQUITY TRANSFERS OUT (to General Fund)	0	XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	0	6,644,572	XXXXXX
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	7,696,592	0	6,981,950
K. Total ENDING FUND BALANCE (F + G, + OR - H, + I - J)	7,696,592	6,644,572	6,981,950

SPOKANE SCHOOL DISTRICT No. 081  
DEBT SERVICE FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

RUN NOV 07, 2003 @ 14:44

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
LOCAL TAXES			
1100 Local Property Taxes	13,732,847	14,107,807	16,022,325
1300 Sale of Tax Title Property	0	0	0
1400 Local In-Lieu-of Taxes	0	0	0
1500 Timber Excise Tax	240	0	0
1600 County Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 Total LOCAL TAXES	13,733,087	14,107,807	16,022,325
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	224,188	171,835	162,000
2700 Rentals and Leases	XXXXXX	XXXXXX	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 Total LOCAL SUPPORT NONTAX	224,188	171,835	162,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 Total STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants-Unassigned	XXXXXX	XXXXXX	0
5300 Impact Aid, Maintenance and Operation	XXXXXX	0	0
5400 Federal In-Lieu-of Taxes	0	0	0
5500 Federal Forests	0	0	0
5000 Total FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	XXXXXX
6000 Total FEDERAL, SPECIAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 Total OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,957,274	14,279,642	16,184,325

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Support Nontax	736,164	259,700	2,945,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	320,401	650,000	650,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	1,403	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	749,306	260,000	0
A. Total REVENUES AND OTHER FINANCING SOURCES	1,807,274	1,169,700	3,595,000
EXPENDITURES			
10 Sites	826,851	745,000	1,096,000
20 Buildings	3,386,456	10,046,721	12,684,000
30 Equipment	1,349,823	1,814,009	4,000,000
40 Energy	194,117	727,270	10,327,000
50 Sales and Lease Expenditures	4,361	0	0
60 Bond Issuance Expenditures	12,270	0	0
90 Debt Expenditures	1,266,393	1,350,000	0
B. Total EXPENDITURES	7,040,273	14,683,000	28,107,000
C. Other Financing Uses	XXXXXX	0	0
D. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES & OTHER FIN. USES (A - B - C)	5,232,999-	13,513,300-	24,512,000-

SPOKANE SCHOOL DISTRICT No. 081  
SUMMARY OF CAPITAL PROJECTS FUND BUDGET (Contd.)

RUN NOV 07, 2003 @ 14:44

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004	
BEGINNING FUND BALANCE				
G.L.810 Reserved for Other Items	0	0	0	
G.L.830 Reserved for Debt Service	0	0	0	
G.L.835 Reserved for Arbitrage Rebate	1,312,951	0	0	
G.L.850 Reserved for Uninsured Risks	0	0	0	
G.L.861 Reserve of Bond Proceeds	0	0	98,000,000	
G.L.862 Reserve of Levy Proceeds	0	0	0	
G.L.863 Reserve of State Proceeds	0	0	0	
G.L.864 Reserve of Federal Proceeds	0	0	0	
G.L.865 Reserve of Other Proceeds	0	0	0	
G.L.870 Unreserved, Designated for Other Items	0	0	0	
G.L.890 Unreserved, Undesignated Fund Balance	15,506,268	13,520,000	8,750,000	
E. Total BEGINNING FUND BALANCE	16,819,219	13,520,000	106,750,000	
F. GL 898 PRIOR YEAR ADJUSTMENTS (+ or -)	0	XXXXXX	XXXXXX	
G. GL 899 RESIDUAL EQUITY TRANSFERS OUT (to DSF)	0	XXXXXX	XXXXXX	
H. GL 899 RESIDUAL EQUITY TRANSFERS OUT (to GF)	0	XXXXXX	XXXXXX	
ENDING FUND BALANCE				
G.L.810 Reserved for Other Items	0	0	0	
G.L.830 Reserved for Debt Service	0	0	0	
G.L.835 Reserved for Arbitrage Rebate	0	0	0	
G.L.850 Reserved for Uninsured Risks	0	0	0	
G.L.861 Reserve of Bond Proceeds	136,317	0	73,988,000	
G.L.862 Reserve of Levy Proceeds	0	0	0	
G.L.863 Reserve of State Proceeds	0	0	0	
G.L.864 Reserve of Federal Proceeds	0	0	0	
G.L.865 Reserve of Other Proceeds	0	0	0	
G.L.870 Unreserved, Designated for Other Items	0	0	0	
G.L.890 Unreserved, Undesignated Fund Balance	11,449,901	6,700	8,250,000	
I. Total ENDING FUND BALANCE (D + E, + or - F, - G - H)	11,586,218	6,700	82,238,000	1/

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

SPOKANE SCHOOL DISTRICT No. 081  
 CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

RUN NOV 07, 2003 @ 14:44

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
<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
1000 Total LOCAL TAXES	0	0	0
<b>LOCAL SUPPORT NONTAX</b>			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	598,853	205,000	2,900,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	3,000	0	25,000
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	2,823-	54,700	20,000
2800 Insurance Recoveries	100,038	0	0
2900 Local Support Nontax, Unassigned	37,097	0	0
2910 E-Rate	XXXXXX	0	0
2000 Total LOCAL SUPPORT NONTAX	736,165	259,700	2,945,000
<b>STATE, GENERAL PURPOSE</b>			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 Total STATE, GENERAL PURPOSE	0	0	0
<b>STATE, SPECIAL PURPOSE</b>			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching, Paid Direct to Districts	320,401	650,000	650,000
4166 Student Achievement	0	0	0
4230 State Matching, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4000 Total STATE, SPECIAL PURPOSE	320,401	650,000	650,000

## CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (Contd.)

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants	XXXXXX	0	0
5300 Impact Aid, Maintenance and Operation	XXXXXX	0	0
5400 Federal In-Lieu-of Taxes	0	0	0
5500 Federal Forests	0	0	0
5000 Total FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	XXXXXX
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	1,403	0	0
6000 Total FEDERAL, SPECIAL PURPOSE	1,403	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 Total REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 Total REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	700,000	0	0
9200 Sale of Real Property	49,306	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	260,000	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 Total OTHER FINANCING SOURCES	749,306	260,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,807,273	1,169,700	3,595,000

## TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
REVENUES AND OTHER FINANCING SOURCES			
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
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2299 School Bus Revenue	0	0	0
2300 Investment Earnings	6,755	5,085	7,500
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4499 Transportation Reimbursement - Depreciation	0	0	0
5300 Impact Aid, Maintenance and Operation	XXXXXX	0	0
5400 Federal In-Lieu-of Taxes	0	0	0
8100 Government Entities	0	0	0
8500 Nonfederal, ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. REVENUES, OTHER FINANCING SOURCES (LESS TRANSFERS)	6,755	5,085	7,500
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. Total REVENUES AND OTHER FINANCING SOURCES	6,755	5,085	7,500

SPOKANE SCHOOL DISTRICT No. 081  
 TRANSPORTATION VEHICLE FUND BUDGET (Contd.)

RUN NOV 07, 2003 @ 14:44

	(1) Actual 2001-2002	(2) Budget 2002-2003	(3) Budget 2003-2004
EXPENDITURES			
Program 97 Districtwide Support			
Act. 83 Interest 1/	0	0	0
Act. 84 Principal	0	0	0
Act. 85 Debt - Related Expenditures	0	0	0
Program 99 Pupil Transportation			
Act. 57 Cash Purchases/Rebuilding of Transportation Equipment	0	173,085	179,500
Act. 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
D. Total EXPENDITURES	0	173,085	179,500
E. Other Financing Uses	0	0	0
F. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES (C - D - E)	6,755	168,000-	172,000-
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	160,651	168,000	172,000
G. Total BEGINNING FUND BALANCE	160,651	168,000	172,000
H. GL 898 PRIOR YEAR ADJUSTMENTS (+ or -)	0	XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	167,406	0	0
I. Total ENDING FUND BALANCE (F + G, + or - H)	167,406	0	0 2/

1/ Includes interest portion of purchase contracts.

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

FORM SPI F-195 (rev. 9/03)

Page TVF2

END OF REPORT - PAGE 1