

CERTIFICATION

As Secretary to the Board of Directors of \_\_\_\_\_ LAMONT \_\_\_\_\_ School District No. 264 of \_\_\_\_\_ WHITMAN \_\_\_\_\_ County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

- (a) established the total appropriation expenditure amount for each fund for the fiscal year; and
- (b) the budget for each fund represents the budget as adopted by the Board of Directors; and
- (c) the Debt Service Fund budget is prepared on the modified accrual basis of accounting and all other funds are prepared on the cash basis of accounting pursuant to RCW 28A.505.020; and
- (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
- (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445 the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
- (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed General, Transportation, Capital Projects and Debt Service Fund budgets.

\_\_\_\_\_  
Secretary to the Board of Directors

\_\_\_\_\_  
Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2008 through August 31, 2009

_____ ESD Superintendent or Designee	_____ Date
_____ OSPI Representative	_____ Date

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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	\$ 723,804	\$ 2,000	\$ 2,246	\$ 12,817	\$ 31,928
Total Appropriation (Exp)	811,861	2,000	2,246	12,817	0
Otr Fin U-Trns Out(G.L.536)	2,246	XXXXXX	0	0	0
Otr Financing Uses(G.L.535)	0	XXXXXX	0	0	0
Excess of Revenues/Other Fin. Sources Over/(Under) Exp. and Other Fin. Uses	90,303-	0	0	0	31,928
Beginning Total Fund Bal.	92,300	600	0	0	65,420
Ending Total Fund Balance	1,997	600	0	0	97,348

SECTION B: EXCESS LEVIES FOR 2009 COLLECTION

Excess levy approved by voters for 2009 collection	115,000				
Rollback mandated by school district Board of Directors 1/	0				
Net excess levy amount for 2009 collection after rollback	115,000	XXXXXX	0	0	0
CHECK FIGURE BY FUND	6,518,441	12,400	71,714	51,268	421,320

The check figure is a total for Expenditures, Revenues, & Item Numbers. The number itself is not significant, only that it is consistent between the ESD locked version & the locked version reported to OSPI.

The intent is to ensure the file received at OSPI is the same as the ESD level. A difference in the check figure would mean the file at the ESD level was changed after it was submitted.

The check figure is not a monetary amount and does not deal with nor represent hundreds of thousands of dollars.

1/ Rollback of levies need to be certified pursuant to RCW 84.52.020. Please do NOT include such resolutions as a part of this document.

LAMONT SCHOOL DISTRICT No. 264

RUN DEC 04, 2008 @ 15:45

GENERAL FUND FINANCIAL SUMMARY - FISCAL YEAR 2008-2009

ENROLLMENT and STAFFING SUMMARY	Actual 2006-2007	% of Total	Budget 2007-2008	% of Total	Budget 2008-2009	% of Total
Total K-12 FTE Enrollment Counts	33.71		26.00		31.00	
FTE Certificated Employees	4.000		4.000		4.680	
FTE Classified Employees	3.583		3.517		3.587	
FINANCIAL SUMMARY						
Total Rev. and Other Financing Srces	807,572		723,795		723,804	
Total Expenditures	790,676		788,927		811,861	
Total Beginning Fund Balance	87,352		76,300		92,300	
Total Ending Fund Balance	93,503		8,922		1,997	
Expenditure Summary By Program Groups:						
Regular Instruction	338,749	42.84	319,191	40.46	315,783	38.90
Special Education Instruction	61,981	7.84	69,929	8.86	74,064	9.12
Vocational Instruction	0	0.00	0	0.00	0	0.00
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	39,715	5.02	39,203	4.97	45,628	5.62
Other Instructional Programs	276	0.03	0	0.00	9,200	1.13
Community Services	0	0.00	0	0.00	0	0.00
Support Services	349,959	44.26	360,604	45.71	367,186	45.23
Total - Program Groups	790,676	100.00	788,927	100.00	811,861	100.00
Expenditure Summary By Activity Groups:						
Teaching Activities	369,338	46.72	352,061	44.62	369,582	45.53
Teaching Support	12,897	1.63	20,162	2.55	17,443	2.15
Other Supportive Activities	246,803	31.23	251,822	31.93	259,918	32.01
Building Administration	56,269	7.12	54,343	6.89	57,650	7.10
Central Administration	105,367	13.33	110,539	14.00	107,268	13.21
Total - Activity Groups	790,676	100.00	788,927	100.00	811,861	100.00
Expenditure Summary By Objects						
Certificated Salaries	243,925	30.85	226,397	28.70	250,349	30.84
Classified Salaries	147,291	18.63	143,212	18.15	154,098	18.98
Employee Benefits & Payroll Taxes	129,179	16.34	125,234	15.87	148,855	18.34
Supplies, Instructional Resources & Non-Capitalized Items	46,278	5.85	44,600	5.65	57,162	7.04
Purchased Services	155,998	19.73	203,484	25.79	174,147	21.45
Travel	1,933	0.24	3,500	0.44	4,250	0.52
Capital Outlay	66,069	8.36	42,500	5.39	23,000	2.83
Total Objects	790,676	100.00	788,927	100.00	811,861	100.00

LAMONT SCHOOL DISTRICT No. 264  
 ENROLLMENT AND STAFF COUNTS

RUN DEC 04, 2008 @ 15:45

	(1) Prior Year Actual 1/ 2006-2007	(2) Current Year Budget 2/ 2007-2008	(3) New Year Budget 3/ 2008-2009
A. FTE ENROLLMENT COUNTS (Calculate to two decimal places)			
1. Kindergarten			
2. Grade 1			
3. Grade 2			
4. Grade 3			
5. Grade 4			
6. Grade 5			
7. Grade 6	10.71	8.00	10.00
8. Grade 7	8.29	10.00	12.00
9. Grade 8	14.71	8.00	9.00
10. Grade 9			
11. Grade 10			
12. Grade 11 (excluding Running Start)			
13. Grade 12 (excluding Running Start)			
14. SUBTOTAL	33.71	26.00	31.00
15. Running Start			
16. TOTAL K-12	33.71	26.00	31.00
B. STAFF COUNTS (Calculate to three decimal places)			
1. General Fund FTE Certificated Employees 4/	4.000	4.000	4.680
2. General Fund FTE Classified Employees 4/	3.583	3.517	3.587

1/ Enrollment counts in A.1-A.14 are the average enrollment as displayed in Report 1251 for March, 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.

LAMONT SCHOOL DISTRICT No. 264  
SUMMARY OF GENERAL FUND BUDGET

RUN DEC 04, 2008 @ 15:45

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	113,288	115,000	115,000
2000 Local Support Nontax	16,518	9,500	6,570
3000 State, General Purpose	470,045	448,664	434,322
4000 State, Special Purpose	159,829	112,910	118,801
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	34,736	29,721	36,290
7000 Revenues from Other School Districts	13,158	8,000	12,821
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. Total REVENUES AND OTHER FINANCING SOURCES	807,572	723,795	723,804
EXPENDITURES			
00 Regular Instruction	338,746	319,191	315,783
20 Special Education Instruction	61,981	69,929	74,064
30 Vocational Education Instruction	0	0	0
40 Skills Center Instruction	0	0	0
50&60 Compensatory Education Instruction	39,715	39,203	45,628
70 Other Instructional Programs	276	0	9,200
80 Community Services	0	0	0
90 Support Services	349,959	360,604	367,186
B. Total EXPENDITURES	790,676	788,927	811,861
C. OTHER FINANCING USES-TRANSFERS OUT (G.L. 536) 1/	10,745	2,246	2,246
D. OTHER FINANCING USES (G.L. 535) 2/	0	0	0
E. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FIN. USES (A-B-C-D)	6,150	67,378-	90,303-

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

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund or Transportation Vehicle Fund to transfer out resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

LAMONT SCHOOL DISTRICT No. 264  
 SUMMARY OF GENERAL FUND BUDGET (Contd.)

RUN DEC 04, 2008 @ 15:45

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
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.840 Reserved for Inventory	300	300	300
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items	0	0	0
G.L.875 Unreserved, Designated for Contingencies	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	87,052	76,000	92,000
F. Total BEGINNING FUND BALANCE	87,352	76,300	92,300
G. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	0	XXXXXX	XXXXXX
ENDING FUND BALANCE			
H.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.840 Reserved for Inventory	300	300	300
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items	0	0	0
G.L.875 Unreserved, Designated for Contingencies	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	93,203	8,622	1,697
H. Total ENDING FUND BALANCE (E + F, + or - H)	93,503	8,922	1,997 1/

1/ Line H must be equal to or greater than all reserved fund balances.  
 FORM SPI F-195 (Rev. 9/08)

GF3

LAMONT SCHOOL DISTRICT No. 264  
 GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

RUN DEC 04, 2008 @ 15:45

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
LOCAL TAXES			
1100 Local Property Taxes	113,288	115,000	115,000
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	113,288	115,000	115,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skills Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuitions and Fees	0	0	0
2186 Community School Tuitions and Fees	0	0	0
2188 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	127	200	30
2231 Secondary Voc.Ed.,Sales of Goods,Supplies and Services	0	0	0
2245 Skills Center, Sales of Goods, Supplies and Services	0	0	0
2288 Day Care	0	0	0
2289 Other Community Services	0	0	0
2298 School Food Services	6,197	5,000	3,650
2299 School Bus Revenue	0	0	0
2300 Investment Earnings	4,085	2,500	1,500
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	177	100	40
2700 Rentals and Leases	50	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	673	500	500
2910 E-Rate	5,209	1,200	850
2000 Total LOCAL SUPPORT NONTAX	16,518	9,500	6,570



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

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
STATE, GENERAL PURPOSE			
3100 Apportionment	396,287	365,228	353,754
3121 Special Ed-General Apport.	XXXXXX	3,068	5,135
3300 Local Effort Assistance	73,758	80,368	75,433
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 Total STATE, GENERAL PURPOSE	470,045	448,664	434,322
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	46,016	11,100	0
4121 Special Education	18,601	14,079	16,149
4126 State Institutions, Special Education	0	0	0
4134 Middle School Career & Technical Ed.	XXXXXX	XXXXXX	0
4155 Learning Assistance	6,133	5,038	9,695
4156 State Institutions, Centers, and Homes - Delinquent	0	0	0
4158 Special and Pilot Programs	0	0	0
4163 Promoting Academic Success	0	0	0
4165 Transitional Bilingual	0	0	0
4166 Student Achievement	14,003	15,152	14,966
4174 Highly Capable	249	0	0
4175 Professional Development	XXXXXX	XXXXXX	9,200
4188 Day Care	0	0	0
4198 School Food Services	2,402	3,217	3,425
4199 Transportation - Operations	72,225	64,124	65,166
4300 Other State Agencies, Unassigned	200	200	200
4321 Special Education - Other State Agencies	0	0	0
4326 State Institutions - Special Ed-Other St Agencies	0	0	0
4356 State Institutions, Ctrs Hms Dlin-Other St.Agcs	0	0	0
4358 Special & Pilot Programs - Other State Agencies	0	0	0
4365 Transitional Billigual - Other State Agencies	0	0	0
4388 Day Care - Other State Agencies	0	0	0
4398 School Food Service - Other State Agnecies	0	0	0
4399 Transportation - Operations -Other State Agencies	0	0	0
4000 Total STATE, SPECIAL PURPOSE	159,829	112,910	118,801
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	0	0	0
5400 Federal In-Lieu-of Taxes	0	0	0
5500 Federal Forests	0	0	0
5000 Total FEDERAL, GENERAL PURPOSE	0	0	0

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

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6121 Special Education, Medicaid Reimbursement	197	0	0
6124 Special Education, Supplemental	5,350	4,908	5,145
6138 Secondary Vocational Education	0	0	0
6146 Skills Center	0	0	0
6151 Disadvantaged ( formerly Remediation )	1,238	0	0
6152 School Improvement, Federal	19,816	19,013	19,845
6153 Migrant	0	0	0
6154 Reading First	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science - Professional Development	0	0	0
6164 Limited English Proficiency	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Day Care	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	7,572	5,500	10,200
6199 Transportation - Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education - Medical Reimbursement	0	0	0
6224 Special Education - Supplemental	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skills Center	0	0	0
6251 Disadvantaged ( Formerly Remediation )	0	0	0
6252 School Improvement, Federal	0	0	0
6253 Migrant	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science - Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Day Care	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation - Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6321 Special Education - Medicaid Reimbursement	0	0	0
6324 Special Education - Supplemental	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skills Center	0	0	0

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

	(1)	(2)	(3)
	Actual	Budget	Budget
	2006-2007	2007-2008	2008-2009
6351 Disadvantaged ( formerly Remediation )	0	0	0
6352 School Improvement, Federal	0	0	0
6353 Migrant	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science - Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training	0	0	0
6388 Day Care	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation - Operations	0	0	0
6998 USDA Commodities	563	300	1,100
6000 Total FEDERAL, SPECIAL PURPOSE	34,736	29,721	36,290
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	1,662	1,000	12,821
7121 Special Education	10,298	7,000	0
7131 Vocational Education	0	0	0
7145 Skills Center	0	0	0
7163 Promoting Academic Success	0	0	0
7197 Support Services	958	0	0
7198 School Food Services	0	0	0
7199 Transportation	240	0	0
7301 Nonhigh Participation	0	0	0
7000 Total REVENUES FROM OTHER SCHOOL DISTRICTS	13,158	8,000	12,821
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Day Care	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 Total OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	807,572	723,795	723,804

LAMONT SCHOOL DISTRICT No. 264  
EXPENDITURE BY PROGRAM

RUN DEC 04, 2008 @ 15:45

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
REGULAR INSTRUCTION			
01 Basic Education	338,746	319,191	315,783
00 Total REGULAR INSTRUCTION	338,746	319,191	315,783
SPECIAL EDUCATION BASIC, STATE			
21 Special Ed, Basic, State	56,631	65,021	68,919
24 Special Ed, Supplemental, Federal	5,350	4,908	5,145
26 Special Ed, Institutions, State	0	0	0
29 Special Ed, Other Categorical	0	0	0
20 Total SPECIAL EDUCATION INSTRUCTION	61,981	69,929	74,064
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	0	0	0
34 Middle School Career & Technical Edu	XXXXXX	XXXXXX	0
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 Total VOCATIONAL EDUCATION INSTRUCTION	0	0	0
SKILLS CENTER INSTRUCTION			
45 Skills Center, Basic, State	0	0	0
46 Skills Center, Federal	0	0	0
40 Total SKILLS CENTER INSTRUCTION	0	0	0

LAMONT SCHOOL DISTRICT No. 264  
EXPENDITURE BY PROGRAM (Contd.)

RUN DEC 04, 2008 @ 15:45

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged, Fed (fm Remediation)	1,246	0	0
52 School Improvement, Federal	18,333	19,013	19,845
53 Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance, State	6,133	5,038	9,876
56 Inst, Cntr & Homes for Delinquents, State	0	0	0
57 Inst, Neglected and Delinquent, Fed	0	0	0
58 Special and Pilot Programs, State	0	0	0
61 Head Start, Federal	0	0	0
62 Math & Science-Professional Development	0	0	0
63 Promoting Academic Success	0	0	0
64 L E P, Federal (fm Bilingual)	0	0	0
65 Transitional Bilingual, State	0	0	0
66 Student Achievement, State	14,003	15,152	15,907
67 Indian Education, JOM, Federal	0	0	0
68 Indian Education, ED, Federal	0	0	0
69 Compensatory, Other	0	0	0
50&60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	39,715	39,203	45,628
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety Education	0	0	0
73 Summer School	0	0	0
74 Highly Capable	276	0	0
75 Professional Development	XXXXXX	XXXXXX	9,200
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
70 Total OTHER INSTRUCTIONAL PROGRAMS	276	0	9,200

LAMONT SCHOOL DISTRICT No. 264  
EXPENDITURE BY PROGRAM (Contd.)

RUN DEC 04, 2008 @ 15:45

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Day Care	0	0	0
89 Other Community Services	0	0	0
80 Total COMMUNITY SERVICES	0	0	0
SUPPORT SERVICES			
97 Districtwide Support	273,070	270,087	273,837
98 School Food Services	32,518	31,805	36,594
99 Pupil Transportation	44,371	58,712	56,755
90 Total SUPPORT SERVICES	349,959	360,604	367,186
TOTAL PROGRAM EXPENDITURES	790,676	788,927	811,861

LAMONT SCHOOL DISTRICT No. 264  
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE  
FOR FISCAL YEAR 2008-2009  
OBJECTS OF EXPENDITURE

RUN DEC 04, 2008 @ 15:45

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	315,783	3,000		188,767	18,504	70,610	8,600	24,502	1,800	
21 Sp Ed Bas	68,919			14,374	28,949	21,596	1,000	2,500	500	
24 Sp Ed Sup	5,145							5,145		
26 Sp Ed Ins										
29 Sp Ed Oth										
TOT Sp Ed	74,064			14,374	28,949	21,596	1,000	7,645	500	
31 Voc, Bas										
34 MSC&T Edu										
38 Voc, Fed										
39 Voc, Oth										
TOTAL VOC										
45 Skills St										
46 Skills Fd										
TOT SKILL										
51 Disad, Fe										
52 Schl Impr	19,845			5,373		2,210	8,262	4,000		
53 Migrt, Fed										
54 Read Frst										
55 Lrng Asst	9,876			7,176		2,700				
56 State Ins										
57 Inst, Fed										
58 Spcl. Plt										
61 Head Strt										
62 Math/Scnc										
63 PAS										
64 LEP										
65 Trans Bil										
66 S Achvmnt	15,907			11,344		4,563				
67 IndianFed										
68 IndianFed										
69 Comp, Othr										
TOT COMPT	45,628			23,893		9,473	8,262	4,000		

LAMONT SCHOOL DISTRICT No. 264  
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

RUN DEC 04, 2008 @ 15:45

FOR FISCAL YEAR 2008-2009

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										
74 Highly Cp										
75 Prof Dvlp	9,200							9,200		
76 Targ Asst										
78 Youth Tr										
79 Instr Prg										
TOTAL OTH	9,200							9,200		
81 Radio/TV										
86 Cmnty Sch										
88 Day Care										
89 Other Cmn										
TOT COMM.										
97 Dist Supp	273,837			23,315	81,176	35,246	8,300	104,100	1,700	20,000
98 Food Serv	36,594				11,678	5,666	14,500	1,500	250	3,000
99 Pupil Trn	56,755		3,000		13,791	6,264	16,500	23,200		
TOTAL SUP	367,186		3,000	23,315	106,645	47,176	39,300	128,800	1,950	23,000
OBJ TOT	811,861	3,000	3,000	250,349	154,098	148,855	57,162	174,147	4,250	23,000



LAMONT SCHOOL DISTRICT No. 264  
PROGRAM 01 - Basic Education

RUN DEC 04, 2008 @ 15:45

Activity	Total	FY 2008-2009						
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)
21 Sup Inst								
22 Lrn Resrc	12,402			5,979	3,023	1,000	2,000	400
23 Principal	57,650		43,951		12,449		1,150	100
24 Guid/Coun								
25 Man/Safe	2,341			1,501	840			
26 Hlth Serv	2,700					100	2,600	
27 Teaching	210,594	500	141,060	2,417	50,617	5,500	9,700	800
28 Extracur	23,544	2,500	3,756	8,607	3,681	2,000	2,500	500
29 Pay Schl	6,552						6,552	
TOTALS	315,783	3,000	188,767	18,504	70,610	8,600	24,502	1,800
FTE Program Staff			3.538	0.314				

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME	Basic Education		No. 01		TOTAL ANNUAL SALARY 2/
			FTE 1/	* * * HIGH	ANNUAL SALARY LOW	RATES * * * AVERAGE	
01-23-230	SECONDARY PRINCIPAL		0.600	73,251	73,251	73,251.67	43,951
TOTAL OF ACTIVITY 23			0.600				43,951
01-27-002	SUBSTITUTE PAY		0.000			0.00	3,500
01-27-310	ELEMENTARY TEACHER		0.346	34,889	34,889	34,890.17	12,072
01-27-320	SECONDARY TEACHER		2.592	73,251	34,889	48,052.08	124,551
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS		0.000			0.00	937
TOTAL OF ACTIVITY 27			2.938				141,060
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME		0.000			0.00	3,756
TOTAL OF ACTIVITY 28			0.000				3,756
PROGRAM TOTAL			3.538 3/				188,767

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME	Basic Education		No. 01			TOTAL ANNUAL SALARY 2/
			FTE 1/	NUMBER OF HOURS	* * * HOURLY HIGH	RATES OF LOW	PAY * * * AVERAGE	
01-22-910	AIDES		0.197	409.50	14.6000	14.6000	14.6007	5,979
	TOTAL OF ACTIVITY 22		0.197					5,979
01-25-910	AIDES		0.045	93.09	16.1205	16.1205	16.1242	1,501
	TOTAL OF ACTIVITY 25		0.045					1,501
01-27-910	AIDES		0.072	149.92	16.1196	16.1196	16.1219	2,417
	TOTAL OF ACTIVITY 27		0.072					2,417
01-28-963	PROFESSIONAL NOT TIME		0.000	0.00	0.0000	0.0000	0.0000	8,607
	TOTAL OF ACTIVITY 28		0.000					8,607
	PROGRAM TOTAL		0.314 3/					18,504

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 and vocational-technical institute staff.

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

3/ Use three decimal places.

LAMONT SCHOOL DISTRICT No. 264  
 PROGRAM 21 - Special Ed, Basic, State

RUN DEC 04, 2008 @ 15:45

Activity	Total	FY 2008-2009							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
23 Principal									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	68,919		14,374	28,949	21,596	1,000	2,500	500	
28 Extracur									
29 Pay Schl									
TOTALS	68,919		14,374	28,949	21,596	1,000	2,500	500	
FTE Program Staff			0.334	0.896					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME _____ Special Ed, Basic, State _____	FTE 1/	ANNUAL SALARY RATES * * *			TOTAL ANNUAL SALARY 2/
				HIGH	LOW	AVERAGE	
21-27-320	SECONDARY TEACHER		0.334	43,035	43,035	43,035.93	14,374
	TOTAL OF ACTIVITY 27		0.334				14,374
	PROGRAM TOTAL		0.334 3/				14,374

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME _____ Special Ed, Basic, State _____ No. 21		* * * HOURLY RATES OF PAY * * *			TOTAL ANNUAL SALARY 2/
		FTE 1/	NUMBER OF HOURS	HIGH	LOW	AVERAGE	
21-27-910	AIDES	0.896	1,864.37	16.1200	14.8900	15.5275	28,949
	TOTAL OF ACTIVITY 27	0.896					28,949
	PROGRAM TOTAL	0.896	3/				28,949

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 and vocational-technical institute staff.

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

3/ Use three decimal places.

LAMONT SCHOOL DISTRICT No. 264  
PROGRAM 24 - Special Ed, Supplemental, Federal

RUN DEC 04, 2008 @ 15:45

Activity	Total	FY 2008-2009							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	5,145					5,145			
29 Pay Schl									
TOTALS	5,145					5,145			
FTE Program Staff			0.000	0.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

PROGRAM NAME \_\_\_Special Ed, Supplemental, Federal\_\_\_\_\_ No. 24

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

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

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

3/ Use three decimal places.



SALARY EXHIBIT - CLASSIFIED EMPLOYEES

FOR FISCAL YEAR 2008-2009

PROGRAM NAME \_\_\_Special Ed, Supplemental, Federal\_\_\_ No. 24

ACTIVITY			NUMBER	* * * HOURLY RATES OF PAY * * *			TOTAL
CODE	TITLE OF POSITION	FTE 1/	OF HOURS	HIGH	LOW	AVERAGE	ANNUAL SALARY 2/

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

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

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

3/ Use three decimal places.

LAMONT SCHOOL DISTRICT No. 264  
PROGRAM 52 - School Improvement, Federal

RUN DEC 04, 2008 @ 15:45

Activity	Total	FY 2008-2009							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
15 Pblc Rltn									
21 Sup Inst									
22 Lrn Resrc									
23 Principal									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	19,845		5,373		2,210	8,262	4,000		
29 Pay Schl									
63 Oper Bldg									
64 Maint									
65 Utilities									
91 Pub Activ									
TOTALS	19,845		5,373		2,210	8,262	4,000		
FTE Program Staff			0.154	0.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

PROGRAM NAME \_\_\_\_\_ School Improvement, Federal \_\_\_\_\_ No. 52

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	* * * ANNUAL SALARY RATES * * *			TOTAL ANNUAL SALARY 2/
			HIGH	LOW	AVERAGE	
52-27-320	SECONDARY TEACHER	0.154	34,889	34,889	34,889.61	5,373
TOTAL OF ACTIVITY 27		0.154				5,373
PROGRAM TOTAL		0.154 3/				5,373

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

PROGRAM NAME \_\_\_\_\_School Improvement, Federal\_\_\_\_\_ No. 52

ACTIVITY			NUMBER	* * * HOURLY RATES OF PAY * * *			TOTAL
CODE	TITLE OF POSITION	FTE 1/	OF HOURS	HIGH	LOW	AVERAGE	ANNUAL SALARY 2/

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

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

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

3/ Use three decimal places.

LAMONT SCHOOL DISTRICT No. 264  
PROGRAM 55 - Learning Assistance, State

RUN DEC 04, 2008 @ 15:45

Activity	Total	FY 2008-2009							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	9,876		7,176		2,700				
29 Pay Schl									
TOTALS	9,876		7,176		2,700				
FTE Program Staff			0.166	0.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME _____ Learning Assistance, State _____ No. 55	FTE 1/	* * * ANNUAL SALARY RATES * * *			TOTAL ANNUAL SALARY 2/
				HIGH	LOW	AVERAGE	
55-27-320	SECONDARY TEACHER		0.166	43,230	43,230	43,228.92	7,176
	TOTAL OF ACTIVITY 27		0.166				7,176
	PROGRAM TOTAL		0.166 3/				7,176

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

PROGRAM NAME \_\_\_\_\_ Learning Assistance, State \_\_\_\_\_ No. 55

ACTIVITY			NUMBER	* * * HOURLY RATES OF PAY * * *			TOTAL
CODE	TITLE OF POSITION	FTE 1/	OF HOURS	HIGH	LOW	AVERAGE	ANNUAL SALARY 2/

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

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

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

3/ Use three decimal places.

LAMONT SCHOOL DISTRICT No. 264  
PROGRAM 66 - Student Achievement, State

RUN DEC 04, 2008 @ 15:45

Activity	Total	FY 2008-2009							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
23 Principal									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	15,907		11,344		4,563				
29 Pay Schl									
TOTALS	15,907		11,344		4,563				
FTE Program Staff			0.308	0.000					



SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME _____ Student Achievement, State _____	FTE 1/	ANNUAL SALARY RATES * * *			TOTAL
				HIGH	LOW	AVERAGE	ANNUAL SALARY 2/
66-27-320	SECONDARY TEACHER		0.308	38,775	34,889	36,831.17	11,344
	TOTAL OF ACTIVITY 27		0.308				11,344
	PROGRAM TOTAL		0.308 3/				11,344

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

PROGRAM NAME \_\_\_\_\_ Student Achievement, State \_\_\_\_\_ No. 66

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	NUMBER OF HOURS	* * * HOURLY RATES OF PAY * * *	TOTAL
				HIGH LOW	ANNUAL SALARY 2/
				AVERAGE	

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

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

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

3/ Use three decimal places.

LAMONT SCHOOL DISTRICT No. 264  
PROGRAM 75 - Professional Development

RUN DEC 04, 2008 @ 15:45

Activity	Total	FY 2008-2009							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
23 Principal									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	9,200					9,200			
29 Pay Schl									
TOTALS	9,200					9,200			
FTE Program Staff			0.000	0.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

PROGRAM NAME \_\_\_\_\_ Professional Development \_\_\_\_\_ No. 75

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

PROGRAM NAME \_\_\_\_\_ Professional Development \_\_\_\_\_ No. 75

ACTIVITY			NUMBER	* * * HOURLY RATES OF PAY * * *			TOTAL
CODE	TITLE OF POSITION	FTE 1/	OF HOURS	HIGH	LOW	AVERAGE	ANNUAL SALARY 2/

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

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

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

3/ Use three decimal places.

LAMONT SCHOOL DISTRICT No. 264  
PROGRAM 97 - Districtwide Support  
FY 2008-2009

RUN DEC 04, 2008 @ 15:45

OBJECTS OF EXPENDITURE

ACTIVITY	Total	Debit Transfer (0)	Credit Transfer (1)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
11 Bd of Dir	9,100						800	7,700	600	
12 Sup Offic	28,024			23,315		3,309	500		900	
13 Bus Offic	69,644				50,860	17,184	500	900	200	
14 Hmn Rsrce										
15 Pblc Rltn	500						500			
25 Man/Safe										
61 Sup Bldg										
62 Grnds Mai	10,836				3,345	1,691	800	5,000		
63 Oper Bldg	43,474				25,971	12,703	800	4,000		
64 Maint	21,000						4,000	10,000		7,000
65 Utilities	53,000							53,000		
67 Bldg Secu										
68 Insurance	11,000							11,000		
72 Info Sys	12,859				1,000	359		11,500		
73 Printing										
74 Warehouse										
75 Mtr Pool	14,400						400	1,000		13,000
83 Interest										
84 Principal										
85 Debt Expn										
TOTALS	273,837			23,315	81,176	35,246	8,300	104,100	1,700	20,000
FTE Program Staff				0.180	1.749					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME _____ Districtwide Support _____	FTE 1/	* * * ANNUAL SALARY RATES * * *			TOTAL ANNUAL SALARY 2/
				HIGH	LOW	AVERAGE	
97-12-110	SUPERINTENDENT		0.180	129,525	129,525	129,527.78	23,315
	TOTAL OF ACTIVITY 12		0.180				23,315
	PROGRAM TOTAL		0.180 3/				23,315

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME _____ Districtwide Support _____ No. 97		* * * HOURLY RATES OF PAY * * *			TOTAL ANNUAL SALARY 2/
		FTE 1/	NUMBER OF HOURS	HIGH	LOW	AVERAGE	
97-13-940	OFFICE/CLERICAL	0.901	1,873.98	27.1400	27.1400	27.1401	50,860
	TOTAL OF ACTIVITY 13	0.901					50,860
97-62-970	SERVICE WORKERS	0.096	200.20	16.7100	16.7100	16.7083	3,345
	TOTAL OF ACTIVITY 62	0.096					3,345
97-63-970	SERVICE WORKERS	0.752	1,563.00	16.7100	16.2200	16.6161	25,971
	TOTAL OF ACTIVITY 63	0.752					25,971
97-72-983	TECHNICAL NOT TIME	0.000	0.00	0.0000	0.0000	0.0000	1,000
	TOTAL OF ACTIVITY 72	0.000					1,000
	PROGRAM TOTAL	1.749 3/					81,176

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 and vocational-technical institute staff.

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

3/ Use three decimal places.



LAMONT SCHOOL DISTRICT No. 264  
PROGRAM 98 - School Food Services

RUN DEC 04, 2008 @ 15:45

FY 2008-2009

ACTIVITY	Total	OBJECTS OF EXPENDITURE								
		Debit Transfer (0)	Credit Transfer (1)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
25 Man/Safe										
29 Pay Schl										
41 Sup Nutr										
42 Food	13,000						13,000			
44 Food Srvs	23,594				11,678	5,666	1,500	1,500	250	3,000
49 Transfers										
TOTALS	36,594				11,678	5,666	14,500	1,500	250	3,000
FTE Program Staff				0.000	0.346					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

PROGRAM NAME \_\_\_\_\_ School Food Services \_\_\_\_\_ No. 98

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	* * * HIGH	ANNUAL SALARY LOW	RATES AVERAGE	* * *	TOTAL ANNUAL SALARY 2/
------------------	-------------------	--------	---------------	----------------------	------------------	-------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME _____ School Food Services _____ No. 98		* * * HOURLY RATES OF PAY * * *			TOTAL ANNUAL SALARY 2/
		FTE 1/	NUMBER OF HOURS	HIGH	LOW	AVERAGE	
98-44-970	SERVICE WORKERS	0.346	720.00	16.2200	16.2200	16.2194	11,678
	TOTAL OF ACTIVITY 44	0.346					11,678
	PROGRAM TOTAL	0.346	3/				11,678

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 and vocational-technical institute staff.

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

3/ Use three decimal places.

LAMONT SCHOOL DISTRICT No. 264  
PROGRAM 99 - Pupil Transportation

RUN DEC 04, 2008 @ 15:45

FY 2008-2009

ACTIVITY	Total	OBJECTS OF EXPENDITURE								
		Debit Transfer (0)	Credit Transfer (1)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
25 Man/Save										
29 Pay Schl										
51 Sup Trans										
52 Operation	35,755				13,791	6,264	14,000	1,700		
53 Maint	20,500						2,500	18,000		
56 Insurance	3,500							3,500		
59 Transfers	3,000		3,000							
TOTALS	56,755		3,000		13,791	6,264	16,500	23,200		
FTE Program Staff				0.000	0.282					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

PROGRAM NAME \_\_\_\_\_ Pupil Transportation \_\_\_\_\_ No. 99

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	* * * HIGH	ANNUAL SALARY LOW	RATES AVERAGE	* * *	TOTAL ANNUAL SALARY 2/
------------------	-------------------	--------	---------------	----------------------	------------------	-------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME _____ Pupil Transportation _____ No. 99		* * * HOURLY RATES OF PAY * * *			TOTAL ANNUAL SALARY 2/
		FTE 1/	NUMBER OF HOURS	HIGH	LOW	AVERAGE	
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.0000	0.0000	0.0000	3,000
99-52-950	OPERATORS	0.282	586.45	18.4000	18.4000	18.4005	10,791
	TOTAL OF ACTIVITY 52	0.282					13,791
	PROGRAM TOTAL	0.282 3/					13,791

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 and vocational-technical institute staff.

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

3/ Use three decimal places.

**LAMONT SCHOOL DISTRICT No. 264**  
**SUMMARY OF GENERAL FUND EXPENDITURES**  
**BY OBJECT OF EXPENDITURE**

RUN DEC 04, 2008 @ 15:45

Object of Expenditure		(1) Actual 2006-2007	(2) % to Total	(3) Budget 2007-2008	(4) % to Total	(5) Budget 2008-2009	(6) % to Total
Debit Transfers	-0-	3,000	XXXXXX	3,000	XXXXXX	3,000	XXXXXX
Credit Transfers	-1- (	3,000-)	XXXXXX (	3,000 )	XXXXXX (	3,000 )	XXXXXX
Certificated Salaries	-2-	243,925	30.85	226,397	28.70	250,349	30.84
Classified Salaries	-3-	147,291	18.63	143,212	18.15	154,098	18.98
Employ Benefits & Payroll Taxes	-4-	129,179	16.34	125,234	15.87	148,855	18.34
Supp, Inst Resr & Non-Cap Items	-5-	46,278	5.85	44,600	5.65	57,162	7.04
Purchased Services	-7-	155,998	19.73	203,484	25.79	174,147	21.45
Travel	-8-	1,933	0.24	3,500	0.44	4,250	0.52
Capital Outlay	-9-	66,069	8.36	42,500	5.39	23,000	2.83
<b>TOTAL EXPENDITURES</b>		<b>790,676</b>	<b>100.00</b>	<b>788,927</b>	<b>100.00</b>	<b>811,861</b>	<b>100.00</b>

## LAMONT SCHOOL DISTRICT No. 264

RUN DEC 04, 2008 @ 15:45

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

Activity	Actual	% To	Budget	% To	Budget	% To
	2006-2007	Total	2007-2008	Total	2008-2009	Total
TEACHING ACTIVITIES						
27 Teaching	351,423	44.45	326,704	41.41	339,486	41.82
28 Extracurricular	14,762	1.87	19,031	2.41	23,544	2.90
29 Payments to School Dists	3,152	0.40	6,326	0.80	6,552	0.81
TOTAL TEACHING ACTIVITIES	369,338	46.72	352,061	44.62	369,582	45.53
TEACHING SUPPORT						
22 Learning Resources	8,639	1.09	15,637	1.98	12,402	1.53
24 Guidance and Counseling	0	0.00	0	0.00	0	0.00
25 Pupil Management & Safety	2,101	0.27	2,225	0.28	2,341	0.29
26 Health Services	2,156	0.27	2,300	0.29	2,700	0.33
TOTAL TEACHING SUPPORT	12,897	1.63	20,162	2.55	17,443	2.15
OTHER SUPPORTIVE ACTIVITIES						
42 Food	11,755	1.49	10,000	1.27	13,000	1.60
44 Operations	20,762	2.63	21,805	2.76	23,594	2.91
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operations	29,031	3.67	37,012	4.69	35,755	4.40
53 Maintenance	16,383	2.07	22,500	2.85	20,500	2.53
56 Insurance	1,955	0.25	2,200	0.28	3,500	0.43
59 Transfers	3,000-	0.37-	3,000-	0.37-	3,000-	0.36-
62 Grounds Maintenance	6,982	0.88	11,433	1.45	10,836	1.33
63 Operation of Buildings	40,312	5.10	60,597	7.68	43,474	5.35
64 Maintenance	67,795	8.57	26,500	3.36	21,000	2.59
65 Utilities	31,933	4.04	36,000	4.56	53,000	6.53
67 Building Security	0	0.00	0	0.00	0	0.00
68 Insurance	11,208	1.42	13,000	1.65	11,000	1.35



## LAMONT SCHOOL DISTRICT No. 264

RUN DEC 04, 2008 @ 15:45

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

Activity	Actual	% To	Budget	% To	Budget	% To
	2006-2007	Total	2007-2008	Total	2008-2009	Total
OTHER SUPPORTIVE ACTIVITIES (cont.)						
72 Information Systems	10,887	1.38	12,375	1.57	12,859	1.58
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehousing & Distribution	0	0.00	0	0.00	0	0.00
75 Motor Pool	795	0.10	1,400	0.18	14,400	1.77
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt - Related Expenditures	0	0.00	0	0.00	0	0.00
91 Public Activites	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	246,803	31.23	251,822	31.93	259,918	32.01
UNIT ADMINISTRATION						
23 Principal's Office	56,269	7.12	54,343	6.89	57,650	7.10
CENTRAL ADMINISTRATION						
11 Board of Directors	6,852	0.87	14,000	1.77	9,100	1.12
12 Superintendent's Office	26,817	3.39	29,200	3.70	28,024	3.45
13 Business Office	69,311	8.77	65,582	8.31	69,644	8.58
14 Human Resources	0	0.00	0	0.00	0	0.00
15 Public Relations	170	0.02	0	0.00	500	0.06
21 Supervision-Instruction	2,214	0.28	1,757	0.22	0	0.00
41 Super.-Nutrition Services	0	0.00	0	0.00	0	0.00
51 Supervision-Transportation	0	0.00	0	0.00	0	0.00
61 Supervision-Building	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	105,367	13.33	110,539	14.00	107,268	13.21
TOTAL EXPENDITURES	790,676	100.00	788,927	100.00	811,861	100.00

LAMONT SCHOOL DISTRICT No. 264

RUN DEC 04, 2008 @ 15:45

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS  
BY ACTIVITY FOR FY 2008-2009

(CALCULATED TO THREE DECIMAL PLACES)

ACTIVITY	(1) NO. OF FTE CERTIFICATED STAFF	(2) % TO TOTAL	(3) NO. OF FTE CLASSIFIED STAFF	(4) % TO TOTAL
TEACHING ACTIVITIES				
27 Teaching	3.900	83.333	0.968	26.986
28 Extracurricular	0.000	0.000	0.000	0.000
-----				
TOTAL TEACHING ACTIVITIES	3.900	83.333	0.968	26.986
TEACHING SUPPORT				
22 Learning Resources	0.000	0.000	0.197	5.492
24 Guidance and Counseling	0.000	0.000	0.000	0.000
25 Pupil Management & Safety	0.000	0.000	0.045	1.254
26 Health Services	0.000	0.000	0.000	0.000
-----				
TOTAL TEACHING SUPPORT	0.000	0.000	0.242	6.746
OTHER SUPPORTIVE ACTIVITIES				
44 Operations	XXXXXX	XXXXXX	0.346	9.645
52 Operations	XXXXXX	XXXXXX	0.282	7.861
53 Maintenance	XXXXXX	XXXXXX	0.000	0.000
62 Grounds Maintenance	XXXXXX	XXXXXX	0.096	2.676
63 Operation of Buildings	XXXXXX	XXXXXX	0.752	20.964
64 Maintenance	XXXXXX	XXXXXX	0.000	0.000
65 Utilities	XXXXXX	XXXXXX	0.000	0.000
67 Building Security	XXXXXX	XXXXXX	0.000	0.000
72 Information Systems	0.000	0.000	0.000	0.000
73 Printing	0.000	0.000	0.000	0.000
74 Warehousing & Distribution	0.000	0.000	0.000	0.000
75 Motor Pool	0.000	0.000	0.000	0.000
91 Public Activites	0.000	0.000	0.000	0.000
-----				
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.000	1.476	41.146

LAMONT SCHOOL DISTRICT No. 264

RUN DEC 04, 2008 @ 15:45

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS  
BY ACTIVITY FOR FY 2008-2009

(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	0.600	12.820	0.000	0.000
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.180	3.846	0.000	0.000
13 Business Office	0.000	0.000	0.901	25.118
14 Human Resources	0.000	0.000	0.000	0.000
15 Public Relations	0.000	0.000	0.000	0.000
21 Supervision-Instruction	0.000	0.000	0.000	0.000
41 Super.-Nutrition Services	0.000	0.000	0.000	0.000
51 Supervision-Transportation	0.000	0.000	0.000	0.000
61 Supervision-Building	0.000	0.000	0.000	0.000
-----				
TOTAL CENTRAL ADMINISTRATION	0.180	3.846	0.901	25.118
TOTAL FTE STAFF	4.680	100.000	3.587	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.

FORM SPI F-195 (Rev. 9/08)

REVENUE WORK SHEET - GENERAL FUND - LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

	(1) EXCESS LEVY AMOUNT	(2) EST. TIMBER LEVY	(3) NET LEVY AMOUNT (Col 1 - Col 2)	(4) 1/ COLLECTION %	(5) AMOUNT BUDGETED (Col 3 x Col 4)
FALL 2008	\$115,000	\$0	\$115,000	50.00	\$57,500
SPRING 2009	\$115,000	\$0	\$115,000	50.00	\$57,500
				1100 TOTAL LOCAL TAXES	\$115,000

PART II - TIMBER EXCISE TAX

	(1) 3/ TIMBER ASSESSED VALUATION	(2) 2/ \$ PER THOUSAND	(3) EST. TIMBER LEVY (Col 1 x Col 2)	(4) COLLECTION %	(5) AMOUNT BUDGETED (Col 3 x Col 4)
FALL 2008	\$0	0.000	\$0	0%	XXXXXX
SPRING 2009	\$0	0.000	\$0	100%	\$0
				1500 TIMBER EXCISE TAXES	\$0

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

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)
A. Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years:	LENGTH OF CONTRACT (MONTHS)	OUTSTANDING BALANCE AT SEPT. 1, 2008	PRINCIPLE PAYMENTS IN FY 2008-2009	INTEREST PAYMENTS IN FY 2008-2009	OUTSTANDING BALANCE AT AUG. 31, 2009 (COL3 - COL4)
A. TOTAL		\$0	\$0 3/	\$0	\$0
B. Assets to be purchased by CONDITIONAL SALES CONTRACTS and Notes in new FY	LENGTH OF CONTRACT (MONTHS)	TOTAL AMOUNT OF CONTRACT PURCHASE	DOWN PMTS & PRINC. PMTS IN FY 2008-2009	INTEREST PAYMENTS IN FY 2008-2009	LONG-TERM FINANCING Rev Acct. 9500 (COL3 - COL4)
B. TOTAL		\$0 2/	\$0	\$0	\$0 4/
C. TOTAL for both sections (A + B)				\$0 3/	\$0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, Section 8, page 3 for further information.  
 2/ Budget expenditure(s) in appropriate program matrix pages.  
 3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principle, as appropriate.  
 4/ Budget as Other Financing Source in Revenue Account No. 9500 on Page GF7.

## SUMMARY OF ASSOCIATED STUDENT FUND BUDGET

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
REVENUES			
100 General Student Body	1,259	2,000	2,000
200 Athletics	0	0	0
300 Classes	0	0	0
400 Clubs	0	0	0
600 Private Moneys	0	0	0
A. Total REVENUES	1,259	2,000	2,000
EXPENDITURES			
100 General Student Body	1,493	2,000	2,000
200 Athletics	0	0	0
300 Classes	0	0	0
400 Clubs	0	0	0
600 Private Moneys	0	0	0
B. Total EXPENDITURES	1,493	2,000	2,000
C. EXCESS of REVENUES OVER (UNDER) EXPENDITURES (A - B)	234-	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	1,120	800	600
D. Total BEGINNING FUND BALANCE	1,120	800	600
E. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ 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	886	800	600
F. Total ENDING FUND BALANCE (C + D, + or - E)	886	800	600 1/

1/ Amount on Line F should be equal to or greater than all reserved fund balances.  
FORM SPI F-195 (Rev. 9/08)

## SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Support Nontax	0	0	0
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	2,246	2,246	2,246
A. Total REVENUES, OTHER FINANCING SOURCES	2,245	2,246	2,246
EXPENDITURES			
Matured Bond Expenditures	1,643	1,707	1,773
Interest on Bonds	602	539	473
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
Underwriters Fees	0	0	0
B. TOTAL EXPENDITURES	2,245	2,246	2,246
C. OTHER FINANCING USES-TRANSFERS OUT (G.L. 536)	0	0	0
D. OTHER FINANCING USES (G.L. 535)	0	0	0
E. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	0	0	0
F. Total BEGINNING FUND BALANCE	0	0	0
H. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	0	XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	0	0	0
I. Total ENDING FUND BALANCE (E + F, + OR - G)	0	0	0

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

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
LOCAL TAXES			
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
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 Total LOCAL SUPPORT NONTAX	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 Total STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal In-Lieu-of Taxes	0	0	0
5500 Federal Forests	0	0	0
5000 Total FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	2,246	2,246	2,246
9000 Total OTHER FINANCING SOURCES	2,246	2,246	2,246
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,245	2,246	2,246



DEBT SERVICE FUND BUDGET  
 DETAIL OF OUTSTANDING BONDS  
 FOR BUDGET YEAR 2008-2009

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1, 2008
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## A. VOTED BONDS

TOTAL VOTED BONDS	\$	0	\$	0
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## B. NONVOTED BONDS

12-16-2004		18,548		12,817
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TOTAL NONVOTED BONDS	\$	18,548	\$	12,817
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TOTAL ALL BONDS	\$	18,548	\$	12,817	2/
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1/ Include only bond issues for which debt service costs are included on page DS1. Please list in sections A and B above the outstanding bond issues in date order beginning with the earliest issue.

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

REVENUE WORK SHEET - DEBT SERVICE FUND- LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

	(1)	(2)	(3)	(4) 1/	(5)
	EXCESS LEVY AMOUNT	EST. TIMBER LEVY	NET LEVY AMOUNT (COL 1 - COL 2)	COLLECTION %	AMOUNT BUDGETED (COL 3 X COL 4)
FALL 2008	\$0	\$0	\$0	0.00	\$0
SPRING 2009	\$0	\$0	\$0	0.00	\$0
				1100 TOTAL LOCAL TAXES	\$0

PART II - TIMBER EXCISE TAX

	(1)	(2)	(3)	(4)	(5)
	100% TIMBER ASSESSED VALUATION	2/ \$ PER THOUSAND	EST. TIMBER LEVY (COL 1 X COL 2)	COLLECTION %	AMOUNT BUDGETED (COL 3 X COL 4)
FALL 2008	\$0	0.000	\$0	0%	XXXXXX
SPRING 2009	\$0	0.000	\$0	100%	\$0
				1500 TIMBER EXCISE TAXES	\$0

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).

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Support Nontax	0	0	0
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	14,524	12,817
A. Total REVENUES AND OTHER FINANCING SOURCES	0	14,524	12,817
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	0	0	0
30 Equipment	0	0	0
40 Energy	0	14,524	12,817
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. Total EXPENDITURES	0	14,524	12,817
C. OTHER FINANCING USES-TRANSFERS OUT (G.L. 536) 1/	0	0	0
D. OTHER FINANCING USES (G.L. 535) 2/	0	0	0
E. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES & OTHER FIN. USES (A - B - C - D)	0	0	0

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

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund or Transportation Vehicle Fund to transfer out resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

LAMONT SCHOOL DISTRICT No. 264  
 SUMMARY OF CAPITAL PROJECTS FUND BUDGET (Contd.)

RUN DEC 04, 2008 @ 15:45

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
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.861 Reserve of Bond Proceeds	0	0	0
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	0	0	0
F. Total BEGINNING FUND BALANCE	0	0	0
G. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ 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.861 Reserve of Bond Proceeds	0	0	0
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	0	0	0
H. Total ENDING FUND BALANCE (E + F, + or - G)	0	0	0 1/

1/ Line H must be equal to or greater than all reserved fund balances.  
 FORM SPI F-195 (Rev. 9/08)

LAMONT SCHOOL DISTRICT No. 264  
 CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

RUN DEC 04, 2008 @ 15:45

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
LOCAL TAXES			
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
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	0	0	0
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 Total LOCAL SUPPORT NONTAX	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 Total STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching, Paid Direct to Districts	0	0	0
4166 Student Achievement	0	0	0
4230 State Matching, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching - Other	0	0	0
4000 Total STATE, SPECIAL PURPOSE	0	0	0

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

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal In-Lieu-of Taxes	0	0	0
5500 Federal Forests	0	0	0
5000 Total FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6000 Total FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 Total REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 Total REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	14,524	12,817
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 Total OTHER FINANCING SOURCES	0	14,524	12,817
TOTAL REVENUES AND OTHER FINANCING SOURCES	0	14,524	12,817

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

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

	(1)	(2)	(3)	(4) 1/	(5)
	EXCESS LEVY AMOUNT	EST. TIMBER LEVY	NET LEVY AMOUNT	COLLECTION %	AMOUNT BUDGETED
			(COL 1 - COL 2)		(COL 3 X COL 4)
FALL 2008	\$0	\$0	\$0	0.00	\$0
SPRING 2009	\$0	\$0	\$0	0.00	\$0
				1100 TOTAL LOCAL TAXES	\$0

PART II - TIMBER EXCISE TAX

	(1)	(2)	(3)	(4)	(5)
	100% TIMBER	2/	EST. TIMBER LEVY	COLLECTION %	AMOUNT BUDGETED
	ASSESSED VALUATION	\$ PER THOUSAND	(COL 1 X COL 2)		(COL 3 X COL 4)
FALL 2008	\$0	0.000	\$0	0%	XXXXXX
SPRING 2009	\$0	0.000	\$0	100%	\$0
				1500 TIMBER EXCISE TAXES	\$0

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).

CAPITAL PROJECTS FUND - DESCRIPTION OF PROJECTS FOR FISCAL YEAR 2008-2009

PROJECT DESCRIPTION	Total	Sites (10)	Buildings (20)	Equipment (30)	Energy (40)	FISCAL YEAR 2008-2009				
						Sales & Lease Expend. (50)	Bond Issuance Expend. (60)	Debt Principle (91)	Debt Interest (92)	Arbitrage Rebate (93)
LIGHTING PROJECT	\$12,817	\$0	\$0	\$0	\$12,817	\$0	\$0	\$0	\$0	\$0

TOTAL EXPENDITURES	\$12,817	\$0	\$0	\$0	\$12,817	\$0	\$0	\$0	\$0	\$0
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SALARY EXHIBIT - CERTIFICATED EMPLOYEES 1/  
FOR FISCAL YEAR 2008-2009

ACTIVITY CODE	TITLE OF POSITION	FTE	* * * HIGH	ANNUAL LOW	SALARY AVERAGE	RATES * * * AVERAGE	TOTAL ANNUAL SALARY 2/
------------------	-------------------	-----	---------------	---------------	-------------------	------------------------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ Salaries budgeted in the Capital Projects Fund must be in accordance with the Accounting Manual.  
 2/ Except for subtotals and totals, annual salary must equal FTE times average annual salary rate.  
 FORM SPI F-195 (Rev. 9/08)

LAMONT SCHOOL DISTRICT No. 264  
SALARY EXHIBIT - CLASSIFIED EMPLOYEES 1/  
FOR FISCAL YEAR 2008-2009

RUN DEC 04, 2008 @ 15:45

ACTIVITY			NUMBER	* * *	ANNUAL	SALARY	RATES	* * *	TOTAL
CODE	TITLE OF POSITION	FTE	OF HOURS	HIGH	LOW	AVERAGE	ANNUAL SALARY	2/	

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ Salaries can be charged to the Capital Projects Fund, but only in accordance with Chapter 9 of the Accounting Manual for School  
2/ Except for subtotals and totals, annual salary must equal number of hours times the average hourly rate of pay.  
FORM SPI F-195 (Rev. 9/08)

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

(1)	(2)	(3)	(4)	(5)	(6)
A. Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years:	LENGTH OF CONTRACT (MONTHS)	OUTSTANDING BALANCE AT SEPT. 1, 2008	PRINCIPLE PAYMENTS IN FY 2008-2009	INTEREST PAYMENTS IN FY 2008-2009	OUTSTANDING BALANCE AT AUG. 31, 2009 (COL3 - COL4)
A. TOTAL		\$0	\$0	\$0	\$0
B. Assets to be purchased by CONDITIONAL SALES CONTRACTS and Notes in new FY	LENGTH OF CONTRACT (MONTHS)	TOTAL AMOUNT OF CONTRACT PURCHASE	DOWN PMTS & PRINC. PMTS IN FY 2008-2009	INTEREST PAYMENTS IN FY 2008-2009	LONG-TERM FINANCING Rev Acct. 9500 (COL3 - COL4)
B. TOTAL		\$0	\$0	\$0	\$0 4/
C. TOTAL for both sections (A + B)				\$0 3/	\$0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, Section 8, page 3 for further information.

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

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

4/ Budget as Other Financing Source in Revenue Account No. 9500 on Page CP4.

## TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
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	5,290	1,000	3,000
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	14,002	17,915	28,928
5300 Impact Aid, Maintenance and Operation	0	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)	19,292	18,915	31,928
B. 9900 TRANSFERS IN (from the General Fund)	8,500	0	0
C. Total REVENUES AND OTHER FINANCING SOURCES	27,792	18,915	31,928

LAMONT SCHOOL DISTRICT No. 264  
 TRANSPORTATION VEHICLE FUND BUDGET (Contd.)

RUN DEC 04, 2008 @ 15:45

	(1) Actual 2006-2007	(2) Budget 2007-2008	(3) Budget 2008-2009
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	100,000	0
Act. 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
D. Total EXPENDITURES	0	100,000	0
E. OTHER FINANCING USES-TRANSFERS OUT (G.L. 536) 2/	0	0	0
F. OTHER FINANCING USES (G.L. 535) 3/	0	0	0
G. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES (C - D - E - F)	27,792	81,085-	31,928
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	91,608	110,000	65,420
H. Total BEGINNING FUND BALANCE	91,608	110,000	65,420
I. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ 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	119,400	28,915	97,348
J. Total ENDING FUND BALANCE (G + H, + or - I)	119,400	28,915	97,348 4/

1/ Includes interest portion of purchase contracts.

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

3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the DSF rather than in the fund that received the debt proceeds.

In order to provide the resources to retire the debt, a transfer is used by the GF, CP and TVF fund to transfer out resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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

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

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

	(1) EXCESS LEVY AMOUNT	(2) EST. TIMBER LEVY	(3) NET LEVY AMOUNT (COL 1 - COL 2)	(4) 1/ COLLECTION %	(5) AMOUNT BUDGETED (COL 3 X COL 4)
FALL 2008	\$0	\$0	\$0	0.00	\$0
SPRING 2009	\$0	\$0	\$0	0.00	\$0
				1100 TOTAL LOCAL TAXES	\$0

PART II - TIMBER EXCISE TAX

	(1) 100% TIMBER ASSESSED VALUATION	(2) 2/ \$ PER THOUSAND	(3) EST. TIMBER LEVY (COL 1 X COL 2)	(4) COLLECTION %	(5) AMOUNT BUDGETED (COL 3 X COL 4)
FALL 2008	\$0	0.000	\$0	0%	XXXXXX
SPRING 2009	\$0	0.000	\$0	100%	\$0
				1500 TIMBER EXCISE TAXES	\$0

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).

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/  
 (1) (2) (3) (4) (5) (6)

A.	Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years:	LENGTH OF CONTRACT (MONTHS)	OUTSTANDING BALANCE AT SEPT. 1, 2008	PRINCIPLE PAYMENTS IN FY 2008-2009	INTEREST PAYMENTS IN FY 2008-2009	OUTSTANDING BALANCE AT AUG. 31, 2009 (COL3 - COL4)
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A.	TOTAL		\$0	\$0 3/	\$0	\$0
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B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS and Notes in new FY	LENGTH OF CONTRACT (MONTHS)	TOTAL AMOUNT OF CONTRACT PURCHASE	DOWN PMTS & PRINC. PMTS IN FY 2008-2009	INTEREST PAYMENTS IN FY 2008-2009	LONG-TERM FINANCING Rev Acct. 9500 (COL3 - COL4)
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B.	TOTAL		\$0 2/	\$0	\$0	\$0 4/
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C.	TOTAL for both sections (A + B)				\$0 3/	\$0
----	---------------------------------	--	--	--	--------	-----

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, Section 8, page 3 for further information.  
 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 Principle, as appropriate.  
 4/ Budget as Other Financing Source in Revenue Account No. 9500 on Page TVF1.

FISCAL YEAR 2008-2009

-----  
\*\* THE FOLLOWING BUDGET EDITS HAVE BEEN ESTABLISHED TO ASSIST YOU IN PREPARING NEXT YEAR'S BUDGET \*\*  
\*\* Exxxx - ARE ERRORS AND Ixxxx - ARE INFORMATIONAL MESSAGES \*\*  
\*\* ALL ERROR EDITS MUST BE CORRECTED \*\*  
\*\* 700 SERIES INFORMATIONAL EDITS COMPARE REVENUES TO RELATED EXPENDITURES \*\*  
\*\* PLEASE SUBMIT THIS BUDGET EDIT REPORT WITH YOUR BUDGET TO YOUR ESD \*\*  
\*\* ..AND THANK YOU FOR REVIEWING THESE EDITS AND MAKING APPROPRIATE CHANGES \*\*  
-----

\*\*\*\*\* GENERAL FUND \*\*\* 6,518,441\*\*\*\*\*

INFO 1.006 PRIOR YEAR ENROLLMENT < 1000 FTE 26.00 DISTRICT ELECTS TO BE CASH 1.00  
CLEARED ALL GENERAL FUND BUDGET EDITS: GOOD JOB

\*\*\*\*\* ASB FUND \*\*\* 12,400\*\*\*\*\*

CLEARED ALL ASSOCIATED STUDENT BODY FUND BUDGET EDITS: GOOD JOB

\*\*\*\*\* DEBT SERVICE FUND \*\*\* 71,714\*\*\*\*\*

CLEARED ALL DEBT SERVICES FUND BUDGET EDITS: GOOD JOB

\*\*\*\*\* CAPITAL PROJECTS FUND \*\*\* 51,268\*\*\*\*\*

CLEARED ALL CAPITAL PROJECTS FUND BUDGET EDITS: GOOD JOB

\*\*\*\* TRANSPORTATION VEHICLE FUND \*\*\* 421,320\*\*\*\*\*

INFO 9.999 NOTHING ENTERED TRANSPORTATN VEHICLE FUND 0.00  
CLEARED ALL TRANSPORTATION VEHICLE FUND BUDGET EDITS: GOOD JOB



REVENUE EDIT REPORT

STATE OF WASHINGTON - O.S.P.I. - OLYMPIA

E.S.D. 101 COUNTY 38 WHITMAN

DISTRICT 264 LAMONT

SPIFIN DEC 04, 2008 15:45 FISCAL YEAR 2008-2009

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\*\* THE FOLLOWING REVENUE EDITS HAVE BEEN ESTABLISHED TO ASSIST YOU IN BUDGETING REVENUES FOR THE NEXT SCHOOL YEAR \*\*

\*\* ALL 100 SERIES ERROR EDITS MUST BE CORRECTED \*\*

\*\* 600 SERIES INFORMATIONAL EDITS COMPARE BUDGETED UNRESERVED BEGINNING FUND BALANCE WITH THE TREASURER'S F-197 CASH REPORT \*\*

\*\* PLEASE REVIEW 600 SERIES INFORMATIONAL MESSAGES \*\*

\*\* PLEASE SUBMIT THIS REVENUE EDIT REPORT WITH YOUR BUDGET TO YOUR ESD ..... \*\*

\*\* ..... AND THANK YOU FOR REVIEWING THESE EDITS AND MAKING APPROPRIATE CHANGES \*\*

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EDIT 300 FOR YOUR INFO ONLY

REVENUE CODE	F-203 AMOUNT	F-195 AMOUNT	DIFFERENCE
1400	0.00	0.00	0.00
1600	0.00	0.00	0.00
3100	353,753.60	353,754.00	0.39-
3121	5,135.49	5,135.00	0.49
3600	0.00	0.00	0.00
4121	16,148.65	16,149.00	0.34-
4155	9,694.60	9,695.00	0.39-
4165	0.00	0.00	0.00
4166	14,966.12	14,966.00	0.12
4174	0.00	0.00	0.00
4198	425.25	3,425.00	2,999.75-
4199	65,166.00	65,166.00	0.00
4499	28,928.00	28,928.00	0.00
5400	0.00	0.00	0.00
5500	0.00	0.00	0.00
TOTAL	494,217.71	497,218.00	3,000.26-

INFO 117 F-203 REV ACCT 4198, SCH FOOD SERVICES 425.25 NOT=F-195;GF5 REV ACCT 4198,SCH FOOD SRVC 3,425.00

COUNTY - 38 WHITMAN

SUPERINTENDENT OF PUBLIC INSTRUCTION

SPIFIN RUN DEC 04, 2008 @ 15:45

DISTRICT - 264 LAMONT

F-203 - INPUT DATA EDIT FOR FY 2008-2009

PAGE 1

\*\* THE FOLLOWING EDIT MESSAGES HAVE BEEN ESTABLISHED AS A TOOL FOR BUDGETING STATE REVENUES THROUGH THE F-203 PROCESS \*\*

\*\* ERRORS INDICATE A NEED FOR CORRECTION \*\* PLEASE REVIEW WARNING EDIT MESSAGES AND PROVIDE REVISIONS OR EXPLANATION WHERE INDICATED

\*\* INFORMATIONAL EDIT MESSAGES ARE TO ALERT YOU TO SPECIAL DATA... \*\*

\*\* EDIT REFERENCES (REF) I = INFO W = WARNING E = ERROR

\*\* PLEASE SUBMIT THIS REPORT WITH YOUR ADOPTED BUDGET...AND THANK YOU FOR REVIEWING THESE EDITS AND MAKING APPROPRIATE CHANGES \*\*

F-203 INPUT ITEM DESCRIPTION	F-203 DATA	EDIT MESSAGE	EDIT DATA	REF
-----	-----	-----	-----	---
WHY IS A33 AVG CERT INST MIX -LEAP 1	1.264	SO DIFFERENT FROM FY 07-08 LEAP 1 ?	1.405	W-33
A32 EST 08-09 RATIO BEA CERTS K-4	0.000	CANNOT BE < .046 OR >.0532		E-38

\*\*\*\*\*  
\* BUDGET AND SCHOOL BUSINESS SERVICES \*

\* STATE OF WASHINGTON SCHOOL APPORTIONMENT & FINANCIAL SERVICES \*

\* OLD CAPITOL BUILDING, PO BOX 47200 \*

\* SUPERINTENDENT OF PUBLIC INSTRUCTION OLYMPIA, WA 98504 \*

\* 2008-2009 F-203 OUTPUT REPORTS \*

\*\*\*\*\*



ACCOUNT #	ACCOUNT TITLE	AMOUNT
1400	LOCAL IN-LIEU-OF TAXES (A24)	\$ 0.00
1600	COUNTY ADMINISTERED FORESTS (A25)	\$ 0.00
3100	APPORTIONMENT (M52)	\$ 353,753.60
3121	SPECIAL EDUCATION, GEN APPORTIONMENT(N11)	\$ 5,135.49
3600	STATE FORESTS (A26)	\$ 0.00
4121	SPECIAL EDUCATION (N7)	\$ 16,148.65
4155	LEARNING ASSISTANCE PROGRAM (O7)	\$ 9,694.60
4165	TRANSITIONAL BILINGUAL (P1)	\$ 0.00
4166	STUDENT ACHIEVEMENT (Q1)	\$ 14,966.12
4174	HIGHLY CAPABLE (R1)	\$ 0.00
4198	SCHOOL FOOD SERVICE (S5)	\$ 425.25
4199	TRANSPORTATION - OPERATIONS (I4)	\$ 65,166.00
4499	TRANSPORTATION REIMBURSEMENT (J1)	\$ 28,928.00
5400	FEDERAL IN-LIEU-OF TAXES (A27)	\$ 0.00
5500	FEDERAL FORESTS (A28)	\$ 0.00

	ITM NO.	R & N PLANTS	ITEM CODE	ITM NO.	INCLUDING R & N PLANTS	ITEM CODE
A. ACCOUNT 3100 - APPORTIONMENT						
BASE ENROLLMENT COUNTS - AVERAGE ANNUAL FTE - 2008-09						
KINDERGARTEN - HALF YEAR . . . . .	150	0.00	(A1 )	154	0.00	(A2)
KINDERGARTEN - FULL YEAR . . . . .	151	0.00	(A3 )	155	0.00	(A4)
GRADES 1-3 - PUBLIC SCHOOL FTE . . . . .	152	0.00	(A5a)	156	0.00	(A6a)
- PRIVATE SCHOOL AND HOME BASED FTE . . . . .				157	0.00	(A6b)
GRADE 4 - PUBLIC SCHOOL FTE . . . . .	335	0.00	(A5b)	336	0.00	(A7a)
- PRIVATE SCHOOL AND HOME BASED FTE . . . . .				337	0.00	(A7b)
GRADES 5-6 - PUBLIC SCHOOL FTE . . . . .	340	0.00	(A5c)	158	10.00	(A8)
- PRIVATE SCHOOL AND HOME BASED FTE . . . . .				159	0.00	(A9)
GRADES 7-8 - PUBLIC SCHOOL FTE . . . . .	153	0.00	(A10)	160	21.00	(A11)
- PRIVATE SCHOOL AND HOME BASED FTE . . . . .				161	0.00	(A12)
GRADES 9-12 (INCLUDING VOCATIONAL-SECONDARY)						
- PUBLIC SCHOOL FTE . . . . .				162	0.00	(A13)
- PRIVATE SCHOOL AND HOME BASED FTE . . . . .				163	0.00	(A14)
RUNNING START (COMMUNITY AND TECHNICAL COLLEGE FTE)						
- NONVOCATIONAL FTE . . . . .				182	0.00	(A15)
- VOCATIONAL FTE. . . . .				183	0.00	(A16)
TOTAL BASE ENROLLMENT (COLUMN 2, A2 THROUGH A16) . . . . .				167	31.00	(A17)
GRADES 9-12 VOCATIONAL-SECONDARY						
REGULAR VOCATIONAL-SECONDARY . . . . .				164	0.00	(A18)
SKILL CENTER (WITHOUT SUMMER PROGRAM). . . . .				165	0.00	(A19)

GR. K-4 FTE, ON ANNUAL BASIS, IN EXCESS OF THE MONTHLY ENROLLMENT COUNT . . . . .	168	0.00	(A21)
GR. K-12 FTE, ON ANNUAL BASIS, IN EXCESS OF THE MONTHLY ENROLLMENT COUNT. . . . .	169	0.00	(A22)
OCT. 1 2008 BUILDING HEADCOUNT FOR FIRE PROTECTION DISTRICT PAYMENT . . . . .	170	31.00	(A23)
LOCAL DEDUCTIBLE REVENUE SOURCES (GENERAL FUND)			
ACCOUNT 1400 - LOCAL IN-LIEU-OF TAXES. . . . .	171	0.00	(A24)
ACCOUNT 1600 - COUNTY ADMINISTERED FORESTS . . . . .	172	0.00	(A25)
ACCOUNT 3600 - STATE FORESTS . . . . .	173	0.00	(A26)
ACCOUNT 5400 - FEDERAL IN-LIEU-OF TAXES. . . . .	174	0.00	(A27)
ACCOUNT 5500 - FEDERAL FORESTS . . . . .	175	0.00	(A28)
ADDITIONAL BEA CERTIFICATED UNITS (APPLIES ONLY TO SELECTED SCHOOL DISTRICTS)			
INSTRUCTIONAL. . . . .	178	0.000	(A30)
ADMINISTRATIVE . . . . .			

	ITM NO.	ITEM CODE
ESTIMATED FUNDING RATIO OF BEA CERTIFICATED INSTRUCTIONAL STAFF IN GRADES K-4		
TO FTE ENROLLMENT IN GRADES K-4 . . . . .	180	0.0000 (A32)
NOTE: If A32 > 0.0532 then 0.0532 will be used.		
AVERAGE CERTIFICATED INSTRUCTIONAL MIX FACTOR OBTAINED BY PLACING		
2008-09 ALL PROGRAMS FTE INSTRUCTIONAL STAFF ON LEAP DOCUMENT 1. . . . .	181	1.26459 (A33)
REDUCTION OR DELAY IN BEA ALLOCATION . . . . .	341	0.00 (A34)
SKILLS CENTER SUMMER PROGRAM DOLLAR ALLOCATIONS (JULY & AUGUST 2009) . . . . .	176	0.00 (A35)
LEARNING IMPROVEMENT DAYS IN EXCESS OF 180 DAY BASE CONTRACT (A MAXIMUM OF 2) . . . . .	187	2.00 (A36)
VOCATIONAL (PROGRAM 31) CERTIFICATED INSTRUCTIONAL MIX FACTOR USING LEAP 1 . . . . .	185	.00000 (A37)
FULL DAY KINDERGARTEN ALLOCATION . . . . .	188	0.00 (A38)

B. ACCOUNT 4121 - SPECIAL EDUCATION

2008-09 RESIDENT SPECIAL EDUCATION ENROLLMENT AGES 0 - PRE K . . . . .	201	0.00 (B1)
2008-09 RESIDENT SPECIAL EDUCATION ENROLLMENT AGES K - 21 . . . . .	202	8.00 (B2)
ADJUSTMENT TO CONVERT TOTAL BEA ENROLLMENT (A17) TO TOTAL BEA RESIDENT ENROLLMENT . . . . .	203	0.00 (B3)
STATE SAFETY NET AWARDS . . . . .	204	0.00 (B4)
PROGRAM ALLOCATION - HOME AND HOSPITAL, AND HOSPITAL CARE. . . . .	205	0.00 (B5)
PROGRAM ALLOCATION - FOSTER CARE . . . . .	206	0.00 (B6)
AGGREGATE BASIC EDUCATION ALLOCATION RATE (APPLIES ONLY TO SELECTED COOPS OF AT LEAST 15 DISTRICTS)	207	0.00 (B7)
PERCENT STUDENT FULL TIME EQUIVALENCY IN SPECIAL EDUCATION INSTRUCTION . . . . .	208	22.14 (B8)



C. ACCOUNT 4155 - LEARNING ASSISTANCE PROGRAM

2007-08 ESTIMATED GRADES K THROUGH 12 FTE ENROLLMENT. . . . .	209	32.67	(C1)
2007-08 BILINGUAL PERCENT: (OCT & MAY AVERAGE BILINGUAL/OCTOBER HEADCOUNT) * 100 . . . . .	210	0.00	(C2)

D. ACCOUNT 4165 - TRANSITIONAL BILINGUAL

ESTIMATED NUMBER OF ELIGIBLE STUDENTS . . . . .	213	0.00	(D1)
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E. ACCOUNT 4166 - STUDENT ACHIEVEMENT

2007-2008 AAFTE USED FOR STUDENT ACHIEVEMENT ALLOCATIONS . . . . .	262	32.67	(E1)
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F. ACCOUNT 4174 - HIGHLY CAPABLE

ENTER "1" IF THE DISTRICT PLANS ON HAVING A HIGHLY CAPABLE PROGRAM. . . . .PAGE 3

	ITM NO.		ITEM CODE
H. ACCOUNT 4198 - SCHOOL FOOD SERVICE			
ESTIMATED NUMBER OF 2008-09 REIMBURSABLE STUDENT LUNCHES SERVED . . . . .	217	4,500.00	(H1)
ESTIMATED NUMBER OF 2008-09 FREE AND REDUCED PRICE STUDENT BREAKFASTS SERVED. . . . .	376	1,000.00	(H2)
ESTIMATED NUMBER OF 2008-09 REDUCED PRICE ONLY STUDENT BREAKFASTS SERVED. . . . .	375	400.00	(H3)
ESTIMATED NUMBER OF 2008-09 GRADES K-3 REDUCED PRICE ONLY STUDENT LUNCHES SERVED. . . . .	374	0.00	(H4)
I. ACCOUNT 4199 - TRANSPORTATION - OPERATIONS			
2008-09 TRANSPORTATION OPERATIONS ALLOCATION, EXCLUDING IN-LIEU-OF			
DEPRECIATION FOR CONTRACTING DISTRICTS . . . . .	218	65,166.00	(I1)
2008-09 IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS . . . . .	377	0.00	(I2)
ALLOCATION FOR TRANSPORTATION ASSISTANCE BASED ON ACTUAL EXPENDITURES . . . . .	378	0.00	(I3)
J. ACCOUNT 4499 - TRANSPORTATION REIMBURSEMENT - DEPRECIATION			
2008-09 PROGRAM ALLOCATION. . . . .	219	28,928.00	(J1)
K. OPTIONAL - 2009 EXCESS LEVY AUTHORITY			
FEDERAL GRANTS FOR ELEMENTARY AND SECONDARY PROGRAMS FOR 2007-08 FROM REPORT 1197 . . . . .	381	13,642.12	(K1)
PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONRESIDENT PUPILS. . . . .	382	0.00	(K2)
PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONHIGH PUPILS. . . . .	383	84,115.00	(K3)
DISTRICT 2007 ADJUSTED ASSESSED VALUATION FOR 2008 LEVIES . . . . .	384	33,216,339	(K4)
STATEWIDE AVERAGE TWELVE PERCENT LEVY RATE FOR 2009 . . . . .	385	0.990	(K5)
ANTICIPATED 2009 M&O LEVY AMOUNT . . . . .	387	115,000.00	(K6)
REDUCTION FOR REVENUES IN THE LEVY BASE RECEIVED AS A FISCAL AGENT . . . . .	388	0.00	(K7)
L. OPTIONAL - 2010 EXCESS LEVY AUTHORITY			

FEDERAL GRANTS FOR ELEMENTARY AND SECONDARY PROGRAMS FOR 2008-09 FROM REPORT 1197 . . . . .	481	13,642.12	(L1)
PERCENT INCREASE IN BEA PER PUPIL 2008-09 TO 2009-2010 . . . . .	482	6.000	(L2)
PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONRESIDENT PUPILS. . . . .	483	0.00	(L3)
PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONHIGH PUPILS. . . . .	484	84,115.00	(L4)
DISTRICT 2008 ADJUSTED ASSESSED VALUATION FOR 2009 LEVIES . . . . .	485	33,216,339	(L5)
STATEWIDE AVERAGE TWELVE PERCENT LEVY RATE FOR 2010 . . . . .	486	0.990	(L6)
ANTICIPATED 2010 M&O LEVY AMOUNT . . . . .	487	0.00	(L7)
LOCAL EFFORT ASSISTANCE (LEA) PRORATION FACTOR . . . . .	488	100.0	(L8)
PERCENTAGE CHANGE IN THE IMPLICIT PRICE DEFLATOR FOR 2008 . . . . .	489	1.8	(L9)
FEDERAL REVENUES FOR ELEMENTARY & SECONDARY PROGRAMS FOR 2007-08 FROM REPORT F-196 . . . . .	490	562.56	(L10)
ADDITIONAL ORIGINAL INITIATIVE 728 FUNDING PER SHB 2812 (\$24 PER PUPIL) . . . . .	471	771.36	(L11)
ADDITIONAL ORIGINAL INITIATIVE 732 FUNDING PER SHB 2812 (2% + 1.6% - .5% - .5% SALARY INCREASES) . . . . .	472	9,231.29	(L12)
REDUCTION FOR REVENUES IN THE LEVY BASE RECEIVED AS A FISCAL AGENT . . . . .	473	0.00	(L13)
PROFESSIONAL DEVELOP, MIDDLE SCHOOL VOC & FULL DAY KINDERGARTEN FOR 2008-09 . . . . .	474	7,615.36	(L14)

M. APPORTIONMENT - ACCOUNT 3100

CALCULATION OF 100% BEA CERTIFICATED AND CLASSIFIED STAFF UNITS - 2008-09

MINIMUM ALLOCATED K-4 CIS RATIO

$$(((A2 + A4 + A6a + A6b) * .049) + (A7a + A7b) * .046) / (A2 + A4 + A6a + A6b + A7a + A7b) \dots 0.0000 (M1a)$$

GREATER OF ACTUAL OR MINIMUM ALLOCATED K-4 CIS RATIO

$$\text{IF } A32 \text{ IS GREATER THAN } M1a \text{ USE } A32, \text{ OTHERWISE USE } M1a \dots 0.0000 (M1b)$$

BASIC CERTIFICATED STAFF UNITS

$$\text{INSTRUCTIONAL GRADES K-4 } (A2 + A4 + A6a + A6b + A7a + A7b + (A21 * 1.1) * M1b) \dots 0.000 (M1)$$

$$\text{INSTRUCTIONAL GRADES 5-12 } (A8+A9+A11+A12+A13+A14-A18-A19+((A22-A21) * 1.1) * 0.046) \dots 1.426 (M2)$$

$$\text{ADMINISTRATIVE } (A17 - A15 - A16 - A18 - A19 + (A22 * 1.1) * 0.004) \dots 0.124 (M3)$$

BONUS UNITS --SMALL DISTRICT AND R&N PLANT--K-8 NOT MORE THAN 100 FTE

5 OR FEWER FTE

INSTRUCTIONAL = (1.76 IF A10 OR A11 = 0, 1.68 IF A10 OR A11 IS GREATER

THAN 0) - ((A1 + A3 + A5a + A5b) \* M1b + (A5c + A10) \* 0.046

$$\text{OR } ((A2 + A4 + A6a + A6b + A7a + A7b) * M1b + (A8 + A9 + A11 + A12) * 0.046) \dots 0.000 (M4)$$

ADMINISTRATIVE = (.24 IF A10 OR A11 = 0, .32 IF A10 OR A11 IS GREATER

THAN 0) - ((A1 + A3 + A5a + A5b + A5c + A10) \* 0.004 OR (A2 + A4 + A6a + A6b +

$$A7a + A7b + A8 + A9 + A11 + A12) * 0.004) \dots 0.000 (M5)$$

BETWEEN 5 AND 25 FTE AND:

K-6 ONLY:

INSTRUCTIONAL = 1.76 + (((A1 + A3 + A5a + A5b + A5c - 5) \* .05)

- ((A1 + A3 + A5a + A5b) \* M1b) - (A5c \* 0.046) or (A2 + A4 + A6a + A6b

+ A7a + A7b + A8 + A9 - 5) \* .05) - ((A2 + A4 + A6a + A6b + A7a + A7b) \* M1b) -

$$((A8 + A9) * 0.046)) \dots 0.000 (M6)$$

ADMINISTRATIVE = .24 - ((A1 + A3 + A5a + A5b + A5c) \* .004 OR (A2 +

$$A4 + A6a + A6b + A7a + A7b + A8 + A9) * .004) \dots 0.000 (M7)$$

K-7 OR 8:

INSTRUCTIONAL = 1.68 + ((A1 + A3 + A5a + A5b + A10 - 5) \* (.1) - (A1 + A3 + A5a + A5b)

\* M1b) - ((A5c + A10) \* 0.046) OR (A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9 +

$(A11 + A12 - 5) * (.1) - ((A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9) * M1b) - ((A11 + A12) * 0.046)$  . . . . . 0.000 (M8)

ADMINISTRATIVE =  $.32 - ((A1 + A3 + A5a + A5b + A5c + A10) * 0.004 \text{ OR } (A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9 + A11 + A12) * 0.004)$  . . . . . 0.000 (M9)

OVER 25 FTE AND K-8 NOT MORE THAN 100 FTE AND:

GRADES K-6 LESS THAN 60 FTE: \\_1

INSTRUCTIONAL =  $2.76 - ((A1 + A3 + A5a + A5b) * M1b + (A5c * 0.046) \text{ OR } (A2 + A4 + A6a + A6b + A7a + A7b) * M1b + ((A8 + A9 * 0.046))$  . . . . . 2.300 (M10)

ADMINISTRATIVE =  $.24 - ((A1 + A3 + A5a + A5b + A5c) * 0.004 \text{ OR } (A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9) * 0.004)$  . . . . . 0.200 (M11)

GRADES 7-8 LESS THAN 20 FTE:

INSTRUCTIONAL =  $.92 - (A10 * 0.046 \text{ OR } (A11 + A12) * 0.046)$  . . . . . 0.000 (M12)

ADMINISTRATIVE =  $.08 - (A10 * 0.004 \text{ OR } (A11 + A12) * 0.004)$  . . . . . 0.000 (M13)

BONUS UNITS--SMALL HIGH--GRADES 9-12 (A13 + A14) NOT MORE THAN 300 FTE

INSTRUCTIONAL \\_2:

$(A13 + A14) = 60 \text{ OR LESS: } 9 - ((A13 + A14) * 0.046);$

$(A13 + A14) \text{ GREATER THAN } 60: 9 + (((A13 + A14 - 60) / 43.5 * .8732 - (A13 + A14) * 0.046)$  . . . . . 0.000 (M14)

ADMINISTRATIVE:

$(A13 + A14) = 60 \text{ OR LESS: } .5 - ((A13 + A14) * 0.004);$

$(A13 + A14) \text{ GREATER THAN } 60: .5 + (((A13 + A14 - 60) / 43.5 * .1268) - (A13 + A14) * 0.004)$  . . . . . 0.000 (M15)

NOTE\_1: If M10 + M11 is less than zero the Basic Allocation provides more units. Enter zero in M10 and M11.

NOTE\_2: The small high formula for R&N PAGE 5

M. APPORTIONMENT - ACCOUNT 3100 (CONT)

NONHIGH DISTRICT WITH ENROLLMENT (A17) OF LESS THAN 180:

AND OPERATING A K-8 OR 1-8 PROGRAM (A11 + A12 GREATER THAN ZERO) WITH A TOTAL

ENROLLMENT (A17) GREATER THAN 70,

OR OPERATING A K-6 OR 1-6 PROGRAM ONLY (A11 + A12 = 0) WITH A TOTAL ENROLLMENT

(A17) GREATER THAN 50, ADD .5 INSTRUCTIONAL CERTIFICATED STAFF UNIT. . . . . 0.000 (M16)

ADDITIONAL BEA CERTIFICATED INSTRUCTIONAL UNITS (A30). . . . . 0.000 (M17)

ADDITIONAL BEA CERTIFICATED ADMINISTRATIVE UNITS (A31) . . . . . 0.000 (M18)

K-12 CERTIFICATED (EXCLUDES VOC.) (M1 THROUGH M18) . . . . . 4.050 (M19)

VOCATIONAL UNITS

INSTRUCTIONAL (A18 / 19.500 \* 0.920) . . . . . 0.000 (M20)

ADMINISTRATIVE (A18 / 19.500 \* 0.080) . . . . . 0.000 (M21)

SKILLS CENTER UNITS

INSTRUCTIONAL (A19 / 16.670 \* 0.920) . . . . . 0.000 (M22)

ADMINISTRATIVE (A19 / 16.670 \* 0.080) . . . . . 0.000 (M23)

TOTAL BEA CERTIFICATED INSTRUCTIONAL UNITS (M1 + M2 + M4 + M6 + M8 + M10 + M12 +  
M14 + M16 + M17 + M20 + M22) . . . . . 3.726 (M24)

TOTAL BEA CERTIFICATED ADMINISTRATIVE UNITS (M3 + M5 + M7 + M9 + M11 +  
M13 + M15 + M18 + M21 + M23) . . . . . 0.324 (M25)

CLASSIFIED STAFF UNITS (see note)

BASIC CLASSIFIED STAFF UNITS (A17 - A16 - A15 + (A22 \* 1.1)) / 58.75 + (M4 THRU M18 ^) / 2.94 . . . . . 1.378 (M26)

IF NONHIGH DISTRICT WITH TOTAL FTE ENROLLMENT (A17) BETWEEN 50 AND 180,

ADD .5 CLASSIFIED STAFF UNIT . . . . . 0.000 (M27)

TOTAL BEA FORMULA CLASSIFIED STAFF UNITS (M27 + M28) . . . . . 1.378 (M28)

LEAP 2 CERT. INSTR. STAFF DRIVED BASE SALARY BASED ON

ADDITIONAL DAYS ITEM 187 IN A36 (1 - (2 - A36) \* .00549) \* \$34,426.00 . . . . . 34,426.00 (M29)

CERT. INSTR. STAFF ALLOCATION - MAINT.: FORM UNITS (M24) \* LEAP 2 2006-07 CERT. INSTR. STAFF

DERIVED BASE SALARY \$31,386.00 \* 2008-09 LEAP 1 CIS AVERAGE MIX FACTOR (A33) . . . . . 147,886.51 (M32)

CERT. INSTR. STAFF ALLOCATION - INCR.: FORM UNITS (M24) \* LEAP 2 2008-09 CERT. INSTR. STAFF

DERIVED BASE SALARY \$34,426.00 (M29) \* 2008-09 LEAP 1 CIS AVERAGE

MIX FACTOR (A33) \* 1.0000 - M32 . . . . . 14,324.06 (M33)

CERT. ADMIN. STAFF ALLOCATION - MAINT.: FORM UNITS (M25) \* LEAP DOCUMENT

#2 2006-07 ADMINISTRATIVE AVERAGE SALARY \$60,168.00 \* 1.000 . . . . . 19,494.43 (M34)

CERT. ADMIN. STAFF ALLOCATION - INCR.: FORM UNITS (M25) \* LEAP DOCUMENT

#2 2008-09 ADMINISTRATIVE AVERAGE SALARY \$65,139.00 \* 1.0000 \* 1.0000 - M34. . . . . 1,610.60 (M35)

CLASS. STAFF ALLOCATION - MAINT.: FORM UNITS (M28) \* LEAP DOCUMENT #2 2006-07 CLASSIFIED

AVERAGE SALARY \$29,074.00 . . . . . 40,063.97 (M36)

CLASS. STAFF ALLOCATION - INCR.: FORM UNITS (M28) \* LEAP DOCUMENT #2 2008-09 CLASSIFIED

AVERAGE SALARY \$31,865.00 \* 1.0000 - M36 . . . . . 3,845.99 (M37)

INSURANCE BENEFITS : CERT. : FORM UNITS (M24 + M25) \* \$8,784.00 . . . . . 35,575.20 (M38)

INSURANCE BENEFITS : CLASS. : FORM UNITS (M28) \* 1.1520 \* \$8,784.00 . . . . . 13,944.21 (M39)

MANDATED BENEFITS : CERT. MAINT.: (M32 + M34) \* 0.1675 . . . . . 28,036.30 (M40)

MANDATED BENEFITS : CERT. INCR.: (M33 + M35) \* 0.1611 . . . . . 2,567.07 (M41)

MANDATED BENEFITS : CLASS. MAINT.: (M36 \* 0.1872) . . . . . 7,499.97 (M42)

MANDATED BENEFITS : CLASS. INCR.: (M37 \* 0.1522) . . . . . 585.36 (M43)

NONEMPLOYEE - RELATED COSTS : K12 UNITS (M19 \* \$10,178.00) . . . . . 41,220.90 (M44)

NONEMPLOYEE - RELATED COSTS : VOC UNITS (M20 + M21) \* \$24,999.00 . . . . . 0.00 (M45)

NONEMPLOYEE - RELATED COSTS : SKILLS UNITS (M22 + M23) \* \$19,395.00 . . . . . 0.00 (M46)

SUBSTITUTE TEACHER ALLOCATION : CERT INSTR. UNITS (M24) \* \$607.44 \* 0.9170 . . . . . 2,075.46 (M47)

ALLOCATION FOR RUNNING START STUDENTS: (A15 \* \$4,914.00 + A16 \* \$5,779.00) . . . . . 0.00 (M48)

TOTAL GUARANTEED ENTITLEMENT (M32 THROUGH M48) \* 100% . . . . . **PAGE 6**

AVERAGE BASIC EDUCATION ALLOCATION (BEA) PER FTE STUDENT

(INCLUDES VOC, K-4, AND SMALL SCHOOL ENHANCEMENT FACTORS) (M49/A17)	11,571.93	
AVERAGE VOCATIONAL ALLOCATION PER VOC FTE STUDENT.	0.00	(M54)
ESTIMATED MINIMUM VOCATIONAL EXPENDITURES ((M54 * A18) * .85 + (A16 * \$5,779.00 * .93) + M55).	0.00	
AVERAGE SKILLS CENTER ALLOCATION PER SKILLS FTE STUDENT.	0.00	
AVERAGE BEA PER FTE STUDENT W/O ENHANCEMENT FACTORS WITH K-3 AT 49/1000.	4,429.19	(M53)
MINUS LOCAL DEDUCTIBLE REVENUES (A24 THROUGH A28).	0.00	(M50)
PLUS FIRE DISTRICT PAYMENT (A23 * 1.0400).	32.24	(M51)
VOCATIONAL EQUIPMENT ALLOCATION (A18 * \$75.00).	0.00	(M55)
SKILLS CENTER EQUIPMENT ALLOCATION (A19 * \$125.00).	0.00	(M56)
MINUS BEA ALLOCATION REDUCED OR DELAYED (A34).	0.00	(A34)
SKILLS CENTER SUMMER PROGRAM (JULY & AUGUST 2009)	0.00	(A35)
FULL DAY KINDERGARTEN ALLOCATION (A38)	0.00	(A38)
LIBRARY PROGRAM ALLOCATION (A17) * \$4.09	126.79	(M57)
GENERAL APPORTIONMENT ALLOCATED FOR SPECIAL EDUCATION ACCOUNT 3121 (N10 * B8).	5,135.49	(N11)
TOTAL AMOUNT TO BE PAID SEPT. 2008 - AUG. 2009 IN ACCOUNT 3100		
(M49 - M50 + M51+ M55 + M56 + M57 - A34 + A35 + A38 - N11)	353,753.60	(M52)

NOTE\_3: If M4, M6, M8 OR M10 is greater than zero, add ((A1 + A3 + A5a + A5b) \* (M1b - 0.046) or (A2 + A4 + A6 + A7) \* (M1b - 0.046)) to (M4 through M18).

N. SPECIAL EDUCATION - ACCOUNT 4121 AND ACCOUNT 3121

ACCOUNT 4121

2008-09 AGE K-21 RESIDENT SPECIAL EDUCATION PERCENTAGE (B2)/(A17+B3)	% 25.81	(N1)
2008-09 AGGREGATE COOPERATIVE SPECIAL EDUCATION ALLOCATION RATE (B7)	0.00	(B7)
2008-09 FUNDED K-21 RESIDENT SPECIAL EDUCATION ENROLLMENT PERCENT:		

IF B7 IS GREATER THAN ZERO, N1, ELSE



IF N1 IS LESS THAN OR EQUAL TO 12.70, N1, ELSE 12.70 . . . . .	% 12.70	(N2)
2008-09 FUNDED K-21 RESIDENT SPECIAL EDUCATION ENROLLMENT (N2 * (A17+B3)). . . . .	3.93	(N3)
AGES 0-PRE K ALLOCATION		
BEA W/O ENHANCEMENTS (M53, OR B7, IF B7 > 0) * 0-PRE K FACTOR % 1.150 * B1. . . . .	0.00	(N4)
AGES K-21 ALLOCATION		
BEA W/O ENHANCEMENTS ((M53, OR B7, IF B7 > 0) * K-21 FACTOR % 0.9309) - 21.37) * N3 . . . . .	16,148.65	(N5)
TOTAL 0-21 ALLOCATION (N4+N5) . . . . .	16,148.65	(N6)
STATE SAFETY NET AWARD (B4). . . . .	0.00	(B4)
HOME AND HOSPITAL, AND HOSPITAL CARE (B5) . . . . .	0.00	(B5)
FOSTER CARE (B6) . . . . .	0.00	(B6)
TOTAL SPECIAL EDUCATION ALLOCATION ACCOUNT 4121 (N6 + B4 + B5 + B6). . . . .	16,148.65	(N7)
ACCOUNT 3121		
GENERAL APPORTIONMENT GENERATED BY SPECIAL EDUCATION ENROLLMENT (M53, OR B7, IF B7>0) * B2 . . . . .	35,433.54	(N8)
ALLOWANCE FOR DISTRICTWIDE EXPENDITURES - STATE RECOVERY RATE. . . . .	% 52.76	(N9)
GENERAL APPORTIONMENT FUNDING AVAILABLE FOR INSTRUCTIONAL PROGRAMS (N8 / (1 + N9)) . . . . .	23,195.56	(N10)
PERCENT STUDENT AVERAGE FULL TIME EQUIVALENCY IN SPECIAL EDUCATION INSTRUCTION. . . . .	% 22.14	(B8)
GENERAL APPORTIONMENT ALLOCATED FOR SPECIAL EDUCATION ACCOUNT 3121 (N10 * B8). . . . .		<b>PAGE 7</b>

O. LEARNING ASSISTANCE PROGRAM - ACCOUNT 4155

2007-08 TOTAL FTE STUDENTS (C1) * DISTRICT POVERTY% 71.88% * 285.99 . . . . .	6,715.95	(O1)
IF DISTRICT POVERTY% 71.88% IS GREATER THAN 40.00%:		
2007-08 TOTAL FTE STUDENTS (C1) * (DISTRICT POVERTY% 71.88% - 40.00%) * 285.99 . . . . .	2,978.64	(O2)
TOTAL ALLOCATION (O1 + O2) . . . . .	9,694.60	(O3)
2004 - 2005 LEARNING ASSISTANCE PROGRAM ALLOCATION . . . . .	1,210.98	(O4)
ADDITIONAL HOLD HARMLESS ALLOCATION (O4 - O3 IF GREATER THAN ZERO, ELSE ZERO). . . . .	0.00	(O5)
IF DISTRICT POVERTY% 71.88% IS GREATER THAN 40.00%:		
AND IF BILINGUAL% (C2) IS GREATER THAN 20%		
2007-08 TOTAL FTE STUDENTS (C1) * (DISTRICT BILINGUAL% (C2) - 20%) * 285.99 . . . . .	0.00	(O6)
TOTAL LEARNING ASSISTANCE PROGRAM ALLOCATION (O3 + O5 + O6) . . . . .	9,694.60	(O7)

P. TRANSITIONAL BILINGUAL - ACCOUNT 4165

ELIGIBLE STUDENTS (D1) * \$904.37 . . . . .	0.00	(P1)
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Q. STUDENT ACHIEVEMENT ALLOCATION - ACCOUNT 4166

STUDENT ACHIEVEMENT ALLOCATION ( E1 * RATE \$458.10 ). . . . .	14,966.12	(Q1)
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R. HIGHLY CAPABLE - ACCOUNT 4174

TOTAL STUDENTS (A17) * 0.02314 * \$406.69 . . . . .	0.00	(R1)
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S. SCHOOL FOOD SERVICE - ACCOUNT 4198

TOTAL TYPE A LUNCHESES SERVED (H1) * \$0.0345 . . . . .	155.25	(S1)
TOTAL FREE AND REDUCED PRICE BREAKFASTS SERVED (H2) * \$0.1500 . . . . .	150.00	(S2)
TOTAL REDUCED PRICE BREAKFASTS SERVED (H3) * \$0.3000 . . . . .	120.00	(S3)
TOTAL REDUCED PRICE GRADE K-3 LUNCHESES SERVED (H4) * \$0.4000. . . . .	0.00	(S4)
TOTAL SCHOOL FOOD SERVICE ALLOCATION (S1 + S2 + S3 + S4) . . . . .	425.25	(S5)

I. TRANSPORTATION - OPERATIONS - ACCOUNT 4199

TRANSPORTATION OPERATIONS EXCLUDING IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS. . . . .	65,166.00	(I1)
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IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS (I2) . . . . .	0.00	(I2)
ALLOCATION FOR TRANSPORTATION ASSISTANCE BASED ON ACTUAL EXPENDITURES (I3) . . . . .	0.00	(I3)
TOTAL TRANSPORTATION OPERATIONS (I1+I2+I3) . . . . .	65,166.00	(I4)