

**Spokane School District No.081**

**BUDGET AND EXCESS LEVY SUMMARY**

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	304,605,563	3,050,000	27,255,670	73,422,392	0
Total Appropriation (Expenditures)	306,157,070	3,270,000	22,414,870	63,486,256	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,551,507	-220,000	4,840,800	9,936,136	0
Beginning Total Fund Balance	16,971,401	800,000	2,819,000	56,750,865	0
Ending Total Fund Balance	15,419,894	580,000	7,659,800	66,687,001	0
<b>SECTION B: EXCESS LEVIES FOR 2010 COLLECTION</b>					
Excess levies approved by voters for 2010 collection	61,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	13,289,041	0	0	0	0
Net excess levy amount for 2010 collection after rollback	47,710,959	XXXX	29,600,000	0	0

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

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2007-2008	(2) % of Total	(3) Budget 2008-2009	(4) % of Total	(5) Budget 2009-2010	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	28,170.85		28,431.80		27,770.00	
FTE Certificated Employees	2,073.656		2,077.536		2,042.200	
FTE Classified Employees	1,084.058		1,066.241		1,053.145	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	284,018,343		308,207,350		304,605,563	
Total Expenditures	282,433,620		308,207,350		306,157,070	
Total Beginning Fund Balance	14,912,368		15,400,000		16,971,401	
Total Ending Fund Balance	16,497,091		15,400,000		15,419,894	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	134,332,450	47.56	145,570,706	47.23	141,979,008	46.37
Federal Stimulus	XXXXX		XXXXX		23,565,283	7.70
Special Education Instruction	36,225,900	12.83	37,950,797	12.31	34,587,919	11.30
Vocational Instruction	7,553,572	2.67	9,233,445	3.00	8,640,163	2.82
Skills Center Instruction	2,510,990	0.89	2,589,272	0.84	2,532,780	0.83
Compensatory Education	33,276,210	11.78	37,421,000	12.14	23,169,655	7.57
Other Instructional Programs	4,944,485	1.75	4,409,747	1.43	3,312,398	1.08
Community Services	7,734,847	2.74	8,079,451	2.62	7,771,185	2.54
Support Services	55,855,167	19.78	62,952,932	20.43	60,598,679	19.79
Total - Program Groups	282,433,620	100.00	308,207,350	100.00	306,157,070	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	168,393,828	59.62	183,087,672	59.40	184,632,181	60.31
Teaching Support	23,885,696	8.46	24,943,364	8.09	23,961,639	7.83
Other Supportive Activities	55,433,395	19.63	62,436,071	20.26	60,410,833	19.73
Building Administration	18,297,445	6.48	20,180,841	6.55	19,904,756	6.50
Central Administration	16,423,256	5.81	17,559,402	5.70	17,247,661	5.63
Total - Activity Groups	282,433,620	100.00	308,207,350	100.00	306,157,070	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	136,686,607	48.40	145,346,688	47.16	144,088,178	47.06
Classified Salaries	44,986,984	15.93	48,066,922	15.60	47,300,898	15.45

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**GENERAL FUND FINANCIAL SUMMARY**

	(1) Actual 2007-2008	(2) % of Total	(3) Budget 2008-2009	(4) % of Total	(5) Budget 2009-2010	(6) % of Total
Employee Benefits and Payroll Taxes	56,149,012	19.88	61,923,109	20.09	60,282,323	19.69
Supplies, Instructional Resources and Noncapitalized Items	15,662,177	5.55	16,228,156	5.27	16,686,731	5.45
Purchased Services	27,094,249	9.59	32,829,338	10.65	35,578,006	11.62
Travel	661,027	0.23	794,567	0.26	810,589	0.26
Capital Outlay	1,193,564	0.42	3,018,570	0.98	1,410,345	0.46
Total - Objects	282,433,620	100.00	308,207,350	100.00	306,157,070	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Final 1/ 2007-2008	Budget 2/ 2008-2009	Budget 3/ 2009-2010
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten	1,265.41	1,566.00	1,110.00
2. Grade 1	2,323.81	2,332.90	2,340.00
3. Grade 2	2,344.66	2,319.90	2,310.00
4. Grade 3	2,258.63	2,338.88	2,295.00
5. Grade 4	2,189.51	2,238.36	2,350.00
6. Grade 5	2,244.41	2,175.10	2,240.00
7. Grade 6	2,132.67	2,252.28	2,175.00
8. Grade 7	2,153.80	2,089.80	2,215.00
9. Grade 8	2,230.98	2,185.96	2,095.00
10. Grade 9	2,234.13	2,212.62	2,145.00
11. Grade 10	2,275.46	2,184.62	2,090.00
12. Grade 11 (excluding Running Start)	2,278.26	2,191.26	2,075.00
13. Grade 12 (excluding Running Start)	1,948.34	2,078.99	2,035.00
14. SUBTOTAL	27,880.07	28,166.67	27,475.00
15. Running Start	290.78	265.13	295.00
16. TOTAL K-12	28,170.85	28,431.80	27,770.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	2,073.656	2,077.536	2,042.200
2. General Fund FTE Classified Employees /4	1,084.058	1,066.241	1,053.145

1/ Enrollment and Staff are the final and accepted counts as captured in the P-223 and S-275 Systems, respectively.

2/ Enrollment and staff counts are as reported as of March, at the point when the budget year is opened. These counts remain constant and are not subject to change with subsequent updates to the P-223 and S-275 Systems, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	42,326,879	44,753,653	47,208,089
2000   Local Nontax Support	9,521,668	10,890,742	10,790,945
3000   State, General Purpose	150,891,998	161,664,377	150,781,664
4000   State, Special Purpose	47,642,067	51,850,476	35,863,285
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	32,384,105	37,917,173	58,710,454
7000   Revenues from Other School Districts	141,913	130,500	157,500
8000   Revenues from Other Entities	1,080,436	975,429	1,068,626
9000   Other Financing Sources	29,277	25,000	25,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>284,018,343</b>	<b>308,207,350</b>	<b>304,605,563</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	134,332,450	145,570,706	141,979,008
10   Federal Stimulus	XXXXX	XXXXX	23,565,283
20   Special Education Instruction	36,225,900	37,950,797	34,587,919
30   Vocational Education Instruction	7,553,572	9,233,445	8,640,163
40   Skills Center Instruction	2,510,990	2,589,272	2,532,780
50 and 60   Compensatory Education Instruction	33,276,210	37,421,000	23,169,655
70   Other Instructional Programs	4,944,485	4,409,747	3,312,398
80   Community Services	7,734,847	8,079,451	7,771,185
90   Support Services	55,855,167	62,952,932	60,598,679
<b>B. TOTAL EXPENDITURES</b>	<b>282,433,620</b>	<b>308,207,350</b>	<b>306,157,070</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>1,584,723</b>	<b>0</b>	<b>-1,551,507</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Reserved for Other Items	720,817	500,000	510,000
G.L.815 Reserved for Unequalized Deductible Revenue	XXXXX	XXXXX	0
G.L.830 Reserved for Debt Service	3,680,000	3,750,000	3,950,000
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.840 Reserved for Inventory	1,870,196	1,900,000	2,100,000
G.L.850 Reserved for Uninsured Risks	2,100,000	2,300,000	2,600,000

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**Spokane School District No.081**

**SUMMARY OF GENERAL FUND BUDGET**

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
G.L.870 Unreserved, Designated for Other Items	600,000	600,000	700,000
G.L.875 Unreserved, Designated for Contingencies	300,000	300,000	300,000
G.L.890 Unreserved, Undesignated Fund Balance	5,641,355	6,050,000	6,811,401
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>14,912,368</b>	<b>15,400,000</b>	<b>16,971,401</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Reserved for Other Items	508,936	500,000	510,000
G.L.815 Reserved for Unequalized Deductible Revenue	XXXXX	XXXXX	0
G.L.830 Reserved for Debt Service	3,872,000	3,950,000	3,950,000
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.840 Reserved for Inventory	2,054,098	1,900,000	2,100,000
G.L.850 Reserved for Uninsured Risks	2,500,000	2,400,000	2,600,000
G.L.870 Unreserved, Designated for Other Items	700,000	700,000	700,000
G.L.875 Unreserved, Designated for Contingencies	300,000	300,000	300,000
G.L.890 Unreserved, Undesignated Fund Balance	6,562,057	5,650,000	5,259,894
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>16,497,091</b>	<b>15,400,000</b>	<b>15,419,894</b>

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

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>LOCAL TAXES</b>			
1100   Local Property Tax	42,326,590	44,753,653	47,208,089
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	290	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>42,326,879</b>	<b>44,753,653</b>	<b>47,208,089</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	30,735	0	35,000
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skills Center Tuitions and Fees	28,135	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	103,933	106,865	131,970
2186   Community School Tuition and Fees	2,067,931	2,266,646	2,137,322
2188   Day Care Tuitions and Fees	53,823	79,796	45,663
2200   Sales of Goods, Supplies, and Services, Unassigned	690,104	525,000	680,000
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Services	60,865	50,000	70,000
2245   Skills Center, Sales of Goods, Supplies and Services	101,995	95,000	120,000
2288   Day Care	0	0	0
2289   Other Community Services	188,957	338,773	259,900
2298   School Food Services	2,892,587	3,885,480	4,037,490
2299   School Bus Revenue	0	0	XXXXX
2300   Investment Earnings	706,953	817,509	450,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	2,159,935	2,240,673	2,394,600
2600   Fines and Damages	35,163	15,000	36,000
2700   Rentals and Leases	262,538	325,000	250,000
2800   Insurance Recoveries	11,236	40,000	40,000
2900   Local Support Nontax, Unassigned	126,779	105,000	103,000
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>9,521,668</b>	<b>10,890,742</b>	<b>10,790,945</b>

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Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	135,445,160	143,672,678	142,234,452
3121   Special Education--General Apportionment	3,892,447	5,301,420	5,191,327
3300   Local Effort Assistance	11,554,391	12,690,279	3,355,885
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>150,891,998</b>	<b>161,664,377</b>	<b>150,781,664</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	38,497	0	0
4121   Special Education	19,980,313	20,659,277	19,122,591
4126   State Institutions, Special Education	0	0	0
4134   Middle School Career and Technical Education	0	0	0
4155   Learning Assistance	3,498,861	4,509,257	4,771,230
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	1,414,771	3,126,551	1,854,415
4163   Promoting Academic Success	420,721	0	0
4165   Transitional Bilingual	868,670	931,501	961,429
4166   Student Achievement	12,896,172	12,847,648	0
4174   Highly Capable	249,072	260,444	257,303
4175   Professional Development	486,838	523,490	0
4188   Day Care	0	0	0
4198   School Food Services	368,196	325,869	334,929
4199   Transportation--Operations	5,490,076	5,854,754	6,067,498
4300   Other State Agencies, Unassigned	1,899,483	2,765,386	2,468,017
4321   Special Education--Other State Agencies	0	0	0
4326   State Institutions--Special Education--Other State Agencies	0	0	0
4356   State Institutions, Centers, Homes, Delinquent--Other State Agencies	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Day Care--Other State Agencies	30,396	46,299	25,873
4398   School Food Services--Other State Agencies	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>47,642,067</b>	<b>51,850,476</b>	<b>35,863,285</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	256,745	1,156,051	1,131,297
6111   Federal Stimulus--Title I	XXXXX	XXXXX	3,491,311
6112   Federal Stimulus--School Improvement	XXXXX	XXXXX	0
6113   Federal Stimulus--State Stabilization Fund	XXXXX	XXXXX	13,434,847
6114   Federal Stimulus--IDEA	XXXXX	XXXXX	7,189,034
6118   Federal Stimulus--Competitive Grants	XXXXX	XXXXX	0
6119   Federal Stimulus--Other	XXXXX	XXXXX	0
6121   Special Education--Medicaid Reimbursement	13,433	0	0
6124   Special Education--Supplemental	6,353,646	6,039,481	6,324,027
6138   Secondary Vocational Education	394,174	360,000	360,000
6146   Skills Center	65,378	61,000	60,000
6151   Disadvantaged (formerly Remediation)	9,996,101	10,622,259	10,250,335
6152   School Improvement, Federal	2,273,535	2,886,775	3,027,651
6153   Migrant	0	0	0
6154   Reading First, Federal	211,000	254,000	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	144,058	254,476	192,052
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

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Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
6188   Day Care	4,901	3,500	1,000
6189   Other Community Services	290,090	295,657	312,724
6198   School Food Services	6,189,466	6,790,550	6,970,640
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	3,274,047	4,625,023	2,796,685
6211   Federal Stimulus--Title I	XXXXX	XXXXX	0
6212   Federal Stimulus--School Improvement	XXXXX	XXXXX	0
6213   Federal Stimulus--State Fiscal Stabilization Fund	XXXXX	XXXXX	0
6214   Federal Stimulus--IDEA	XXXXX	XXXXX	0
6218   Federal Stimulus--Competitive Grants	XXXXX	XXXXX	0
6219   Federal Stimulus--Other	XXXXX	XXXXX	0
6221   Special Education--Medicaid 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	172,704	441,477	165,100
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	674,177	2,119,277	1,178,188
6310   Medicaid Administrative Match	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
6311   Federal Stimulus--Title I	XXXXX	XXXXX	0
6312   Federal Stimulus--School Improvement	XXXXX	XXXXX	0
6313   Federal Stimulus--State Fiscal Stabilization Fund	XXXXX	XXXXX	0
6314   Federal Stimulus--IDEA	XXXXX	XXXXX	0
6318   Federal Stimulus--Competitive Grants	XXXXX	XXXXX	0
6319   Federal Stimulus--Other	XXXXX	XXXXX	0
6321   Special Education--Medicaid Reimbursement	591,332	625,000	500,000
6324   Special Education--Supplemental	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged (formerly Remediation)	0	0	0
6352   School Improvement, Federal	0	0	1,000
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	844,527	746,869	722,247
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	634,790	635,778	602,316
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>32,384,105</b>	<b>37,917,173</b>	<b>58,710,454</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	69,898	70,500	77,500
7121   Special Education	14,958	0	20,000
7131   Vocational Education	0	60,000	0
7145   Skills Center	37,182	0	60,000

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
7163   Promoting Academic Success	0	0	0
7189   Other Community Services	XXXXX	XXXXX	0
7197   Support Services	19,875	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>141,913</b>	<b>130,500</b>	<b>157,500</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	1,067,246	975,429	1,068,626
8188   Day Care	0	0	0
8189   Community Services	12,190	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8500   Nonfederal, ESD	1,000	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>1,080,436</b>	<b>975,429</b>	<b>1,068,626</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	29,277	25,000	25,000
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>29,277</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>284,018,343</b>	<b>308,207,350</b>	<b>304,605,563</b>

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	134,332,450	145,570,706	141,979,008
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>134,332,450</b>	<b>145,570,706</b>	<b>141,979,008</b>
<b>FEDERAL STIMULUS</b>			
11   Federal Stimulus - Title I	XXXXX	XXXXX	3,349,301
12   Federal Stimulus - School Improvement	XXXXX	XXXXX	0
13   Federal Stimulus - State Fiscal Stabilization Fund	XXXXX	XXXXX	13,319,365
14   Federal Stimulus - IDEA	XXXXX	XXXXX	6,896,617
18   Federal Stimulus - Competitive Grants	XXXXX	XXXXX	0
19   Federal Stimulus - Other	XXXXX	XXXXX	0
<b>10   TOTAL FEDERAL STIMULUS</b>			<b>23,565,283</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	30,079,952	32,134,096	28,521,125
24   Special Education, Supplemental, Federal	6,145,948	5,816,701	6,066,794
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>36,225,900</b>	<b>37,950,797</b>	<b>34,587,919</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	7,103,107	8,749,494	8,185,893
34   Middle School Career and Technical Education, State	0	0	33,016
38   Vocational, Federal	381,430	346,721	345,357
39   Vocational, Other Categorical	69,036	137,230	75,897
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>7,553,572</b>	<b>9,233,445</b>	<b>8,640,163</b>
<b>SKILLS CENTER INSTRUCTION</b>			
45   Skills Center, Basic, State	2,447,619	2,530,522	2,475,221
46   Skills Center, Federal	63,371	58,750	57,559
<b>40   TOTAL SKILLS CENTER INSTRUCTION</b>	<b>2,510,990</b>	<b>2,589,272</b>	<b>2,532,780</b>
<b>COMPENSATORY EDUCATION INSTUCTION</b>			
51   ESEA Disadvantaged, Federal	10,067,669	10,679,225	9,888,598
52   Other Title Grants under ESEA, Federal	2,200,590	2,784,157	2,913,611
53   ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	203,891	244,633	0
55   Learning Assistance Program (LAP), State	3,380,542	4,395,563	4,577,158
56   State Institutions, Centers and Homes, Delinquent	0	0	0

## Spokane School District No.081

## EXPENDITURE BY PROGRAM

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	1,314,170	3,061,558	1,844,986
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	0	0	0
63   Promoting Academic Success	526,097	0	0
64   Limited English Proficiency, Federal	141,233	249,486	188,286
65   Transitional Bilingual, State	2,493,688	2,682,937	2,814,525
66   Student Achievement, State	12,104,789	11,842,883	0
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	171,835	425,192	158,384
69   Compensatory, Other	671,705	1,055,366	784,107
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>33,276,210</b>	<b>37,421,000</b>	<b>23,169,655</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	96,264	130,947	272,814
74   Highly Capable	701,508	767,900	897,615
75   Professional Development, State	546,122	523,490	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	3,600,592	2,987,410	2,141,969
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>4,944,485</b>	<b>4,409,747</b>	<b>3,312,398</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	3,281,531	3,239,171	3,248,828
86   Community Schools	2,996,929	3,250,676	3,152,981
88   Day Care	167,024	204,027	71,919
89   Other Community Services	1,289,363	1,385,577	1,297,457
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>7,734,847</b>	<b>8,079,451</b>	<b>7,771,185</b>
<b>SUPPORT SERVICES</b>			
97   Districtwide Support	38,715,074	43,148,280	40,721,672
98   School Food Services	9,815,486	10,878,292	11,124,780
99   Pupil Transportation	7,324,607	8,926,360	8,752,227
<b>90   TOTAL SUPPORT SERVICES</b>	<b>55,855,167</b>	<b>62,952,932</b>	<b>60,598,679</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>282,433,620</b>	<b>308,207,350</b>	<b>306,157,070</b>

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01   Basic Education	141,979,008	296,057		89,681,349	11,120,911	32,175,293	4,413,631	4,073,096	198,671	20,000
11   Federal Stimulus - Title I	3,349,301	600		2,306,729	157,311	688,510	93,012	103,139	0	0
12   Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13   Federal Stimulus - State Fiscal Stabilization Fund	13,319,365	3,000		11,311,829	0	1,992,224	4,812	0	7,500	0
14   Federal Stimulus - IDEA	6,896,617	5,000		2,311,007	321,373	697,242	44,999	3,511,996	5,000	0
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
19   Federal Stimulus - Other	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	28,521,125	3,600		14,964,033	5,203,273	6,647,121	269,250	1,346,848	87,000	0
24   Sp Ed, Sup, Fed	6,066,794	22,905		3,352,726	1,209,366	1,475,295	5,002	1,500	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	58,153,202	35,105	0	34,246,324	6,891,323	11,500,392	417,075	4,963,483	99,500	0
31   Voc, Basic, St	8,185,893	2,170		5,143,303	596,792	1,739,353	246,630	419,695	37,950	0
34   MidSchCar/Tec	33,016	0		25,474	0	7,542	0	0	0	0
38   Voc, Fed	345,357	7,000		54,943	4,583	16,008	197,823	40,000	25,000	0
39   Voc, Other	75,897	600		5,000	18,500	7,716	10,700	32,081	1,300	0

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	8,640,163	9,770		5,228,720	619,875	1,770,619	455,153	491,776	64,250	0
45   Skil Cnt, Bas, St	2,475,221	6,650	-8,000	1,161,799	304,615	450,857	252,500	299,400	7,400	0
46   Skill Cntr, Fed	57,559	4,000	0	7,500	0	1,268	30,000	12,500	2,291	0
TOTAL SKILLS CENTER INSTRUCTION	2,532,780	10,650	-8,000	1,169,299	304,615	452,125	282,500	311,900	9,691	0
51   Disadvant, Fed	9,888,598	30,550		4,462,503	773,259	1,598,461	633,157	2,292,218	98,450	0
52   Schl Imprv, Fed	2,913,611	59,400	0	1,661,712	164,733	463,822	185,299	292,795	85,850	0
53   Migrant, Fed	0	0		0	0	0	0	0	0	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	4,577,158	3,020		3,125,072	78,187	863,527	380,631	85,306	41,415	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	1,844,986	5,900		910,734	108,498	183,881	299,923	314,850	21,200	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
63   PAS	0	0	0	0	0	0	0	0	0	0
64   LEP, Fed	188,286	4,720		98,197	17,414	25,257	16,000	20,798	5,900	0
65   Tran Biling, St	2,814,525	400		1,326,284	765,476	691,970	10,680	13,015	6,700	0
66   Stu Achvmnt, St	0	0		0	0	0	0	0	0	0
67   Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68   Ind Ed, Fd, ED	158,384	2,450		56,280	43,638	38,993	2,775	11,699	2,549	0

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
69   Comp, Othr	784,107	3,500		164,741	23,790	56,761	10,281	510,334	14,700	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	23,169,655	109,940	0	11,805,523	1,974,995	3,922,672	1,538,746	3,541,015	276,764	0
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	272,814	0		201,746	18,141	34,340	18,587	0	0	0
74   Highly Capable	897,615	600		680,990	0	198,905	12,120	4,400	600	0
75   Prof Dev, State	0	0		0	0	0	0	0	0	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	2,141,969	23,983		263,009	900,178	314,616	123,599	474,131	42,453	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,312,398	24,583		1,145,745	918,319	547,861	154,306	478,531	43,053	0
81   Public Radio/TV	3,248,828	0		0	1,151,401	342,487	938,830	681,110	15,000	120,000
86   Comm Schools	3,152,981	95,000		0	1,962,790	940,413	95,250	54,928	4,600	0
88   Day Care	71,919	1,400		0	44,811	21,408	4,200	100	0	0
89   Othr Comm Srv	1,297,457	572,824	0	41,553	493,215	182,251	900	4,129	2,585	0
TOTAL COMMUNITY SERVICES	7,771,185	669,224	0	41,553	3,652,217	1,486,559	1,039,180	740,267	22,185	120,000
97   Distwide Suppt	40,721,672	507,310	-790,785	768,465	17,971,627	6,523,678	2,268,017	12,290,290	72,725	1,110,345
98   Schl Food Serv	11,124,780	56,000	-922,304	1,200	3,729,359	1,855,273	6,106,223	118,779	20,250	160,000
99   Pupil Transp	8,752,227	2,450	0	0	117,657	47,851	11,900	8,568,869	3,500	0
TOTAL SUPPORT SERVICES	60,598,679	565,760	-1,713,089	769,665	21,818,643	8,426,802	8,386,140	20,977,938	96,475	1,270,345

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	306,157,070	1,721,089	-1,721,089	144,088,178	47,300,898	60,282,323	16,686,731	35,578,006	810,589	1,410,345

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2007-2008	(2) % of Total	(3) Budget 2008-2009	(4) % of Total	(5) Budget 2009-2010	(6) % of Total
(0) Debit Transfers	1,527,553	XXXXX	1,712,181	XXXXX	1,721,089	XXXXX
(1) Credit Transfers	-1,527,553	XXXXX	-1,712,181	XXXXX	-1,721,089	XXXXX
(2) Certificated Salaries	136,686,607	48.40	145,346,688	47.16	144,088,178	47.06
(3) Classified Salaries	44,986,984	15.93	48,066,922	15.60	47,300,898	15.45
(4) Employee Benefits and Payroll Taxes	56,149,012	19.88	61,923,109	20.09	60,282,323	19.69
(5) Supplies and Materials	15,662,177	5.55	16,228,156	5.27	16,686,731	5.45
(7) Purchased Services	27,094,249	9.59	32,829,338	10.65	35,578,006	11.62
(8) Travel	661,027	0.23	794,567	0.26	810,589	0.26
(9) Capital Outlay	1,193,564	0.42	3,018,570	0.98	1,410,345	0.46
<b>TOTAL EXPENDITURES</b>	<b>282,433,620</b>	<b>100.00</b>	<b>308,207,350</b>	<b>100.00</b>	<b>306,157,070</b>	<b>100.00</b>

Spokane School District No.081

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

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

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2009	46,580,915	0	46,580,915	44.50	20,728,507
Spring 2010	47,710,959	0	47,710,959	55.50	26,479,582
<b>1100 TOTAL LOCAL TAXES:</b>					<b>47,208,089</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2009	0	0.000	0	0.00	XXXXX
Spring 2010	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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

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

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

Spokane School District No.081

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>REVENUES</b>			
100   General Student Body	907,206	1,300,000	1,050,000
200   Atheltics	544,018	750,000	950,000
300   Classes	642,271	735,000	800,000
400   Clubs	198,559	300,000	250,000
600   Private Moneys	0	0	0
<b>A. TOTAL REVENUES</b>	<b>2,292,054</b>	<b>3,085,000</b>	<b>3,050,000</b>
<b>EXPENDITURES</b>			
100   General Student Body	887,439	1,300,000	1,100,000
200   Atheltics	639,795	980,000	1,000,000
300   Classes	648,526	680,000	870,000
400   Clubs	207,377	300,000	300,000
600   Private Moneys	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>2,383,136</b>	<b>3,260,000</b>	<b>3,270,000</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>-91,082</b>	<b>-175,000</b>	<b>-220,000</b>
<b>BEGINNING FUND BALANCE</b>			
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	1,008,275	900,000	800,000
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>1,008,275</b>	<b>900,000</b>	<b>800,000</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810   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	917,193	725,000	580,000
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>917,193</b>	<b>725,000</b>	<b>580,000</b>

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

**Spokane School District No.081**  
**SUMMARY OF DEBT SERVICE FUND BUDGET**

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	20,918,964	23,076,000	27,152,500
2000   Local Nontax Support	312,609	278,414	103,170
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>21,231,573</b>	<b>23,354,414</b>	<b>27,255,670</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	15,250,000	22,812,076	10,086,622
Interest on Bonds	5,880,481	7,840,031	12,052,947
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,252	550,000	275,301
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>21,131,734</b>	<b>31,202,107</b>	<b>22,414,870</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>99,840</b>	<b>-7,847,693</b>	<b>4,840,800</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Reserved for Other Items	0	0	2,819,000
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	11,176,271	10,892,000	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>11,176,271</b>	<b>10,892,000</b>	<b>2,819,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Reserved for Other Items	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	11,276,111	3,044,307	7,659,800
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>11,276,111</b>	<b>3,044,307</b>	<b>7,659,800</b>

Spokane School District No.081

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	20,918,678	23,076,000	27,152,500
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	287	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>20,918,964</b>	<b>23,076,000</b>	<b>27,152,500</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	312,609	278,414	103,170
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>312,609</b>	<b>278,414</b>	<b>103,170</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>21,231,573</b>	<b>23,354,414</b>	<b>27,255,670</b>

Spokane School District No.081

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

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

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2009	24,100,000	0	24,100,000	44.50	10,724,500
Spring 2010	29,600,000	0	29,600,000	55.50	16,428,000
<b>1100 TOTAL LOCAL TAXES:</b>					<b>27,152,500</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2009	0	0.000	0	0.00	XXXXX
Spring 2010	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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

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

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	1,759,177	650,000	700,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	24,360,383	34,403,000	12,722,392
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	-265	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	1,352,138	100,650,000	60,000,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>27,471,434</b>	<b>135,703,000</b>	<b>73,422,392</b>
<b>EXPENDITURES</b>			
10   Sites	1,016,586	5,667,000	7,000,000
20   Buildings	60,587,835	85,927,000	31,284,374
30   Equipment	2,378,070	5,401,000	8,743,334
40   Energy	682,570	7,958,000	15,658,548
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	650,000	650,000
90   Debt Expenditures	0	150,000	150,000
<b>B. TOTAL EXPENDITURES</b>	<b>64,665,061</b>	<b>105,753,000</b>	<b>63,486,256</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-37,193,627</b>	<b>29,950,000</b>	<b>9,936,136</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	59,000	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	17,825,518	0	40,700,000
G.L.862 Reserve of Levy Proceeds	0	0	0
G.L.863 Reserve of State Proceeds	0	0	0
G.L.864 Reserve of Federal Proceeds	0	0	0

Continued

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
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	38,741,606	20,000,000	16,050,865
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>56,626,124</b>	<b>20,000,000</b>	<b>56,750,865</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	39,000	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	45,000,000	40,000,000
G.L.862 Reserve of Levy Proceeds	0	0	0
G.L.863 Reserve of State Proceeds	0	0	0
G.L.864 Reserve of Federal Proceeds	0	0	0
G.L.865 Reserve of Other Proceeds	0	0	0
G.L.870 Unreserved, Designated for Other Items	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	19,393,497	4,950,000	26,687,001
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>19,432,497</b>	<b>49,950,000</b>	<b>66,687,001</b>

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

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

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

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>LOCAL TAXES</b>			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	757	0	0
2300   Investment Earnings	1,376,735	150,000	500,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	381,685	500,000	200,000
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>1,759,177</b>	<b>650,000</b>	<b>700,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	1,296,000	0
4130   State Matching, Paid Direct to Districts	24,360,383	8,107,000	12,722,392
4166   Student Achievement	0	0	0
4230   State Matching, Paid Direct to Contractors	0	25,000,000	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching--Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>24,360,383</b>	<b>34,403,000</b>	<b>12,722,392</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0

Continued

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6200   Direct Special Purpose Grants	0	0	0
6240   Impact Aid	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	-265	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>-265</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	100,650,000	60,000,000
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	1,539	0	0
9400   Compensated Loss of Fixed Assets	1,350,599	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>1,352,138</b>	<b>100,650,000</b>	<b>60,000,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>27,471,434</b>	<b>135,703,000</b>	<b>73,422,392</b>

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2299   School Bus Revenue	0	0	0
2300   Investment 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
3600   State Forests	0	0	0
4499   Transportation Reimbursement Depreciation	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
8100   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>			
<b>Program 97 Districtwide Support</b>			
Act 83 Interest 1/	0	0	0
Act 84 Principal	0	0	0
Act 85 Debt-Related Expenditures	0	0	0

Continued

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
<b>Program 99 Pupil Transportation</b>			
Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	0	0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 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	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>0</b>	<b>0</b>	<b>0</b>

1/ Includes interest portion of purchase contracts.

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

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF. Refer to Page DS4 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.