

**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	308,623,920	2,375,000	32,150,907	132,150,000	0
Total Appropriation (Expenditures)	313,302,780	2,475,000	37,053,139	142,882,000	0
Other Financing Uses--Transfers Out (G.L. 536)	385,000	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	-5,063,860	-100,000	-4,902,232	-10,732,000	0
Beginning Total Fund Balance	21,229,000	1,100,000	11,009,954	27,000,000	0
Ending Total Fund Balance	16,165,140	1,000,000	6,107,722	16,268,000	0
<b>SECTION B: EXCESS LEVIES FOR 2012 COLLECTION</b>					
Excess levies approved by voters for 2012 collection	64,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	3,362,740	0	0	0	0
Net excess levy amount for 2012 collection after rollback	60,637,260	XXXX	30,875,000	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 2009-2010	(2)\n% of Total1	(3) Budget 2010-2011	(4) % of Total2	(5) Budget 2011-2012	(6) % of Total3
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	28,524.27		27,630.00		27,750.00	
FTE Certificated Employees	2,035.333		2,072.630		2,020.807	
FTE Classified Employees	1,051.221		1,072.819		1,034.754	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	297,494,402		310,973,724		308,623,920	
Total Expenditures	293,900,172		316,777,885		313,302,780	
Total Beginning Fund Balance	21,447,312		21,647,312		21,229,000	
Total Ending Fund Balance	25,041,542		15,843,151		16,165,140	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	141,489,547	48.14	158,274,726	49.96	157,107,737	50.15
Federal Stimulus	15,847,547	5.39	7,794,485	2.46	0	0.00
Special Education Instruction	34,439,927	11.72	35,337,503	11.16	35,351,933	11.28
Vocational Instruction	10,116,859	3.44	10,046,966	3.17	10,604,296	3.38
Skills Center Instruction	3,144,701	1.07	3,487,784	1.10	2,810,842	0.90
Compensatory Education	20,821,086	7.08	26,823,598	8.47	31,056,776	9.91
Other Instructional Programs	3,021,186	1.03	4,662,014	1.47	3,689,674	1.18
Community Services	7,664,353	2.61	7,884,555	2.49	7,601,405	2.43
Support Services	57,354,969	19.52	62,466,254	19.72	65,080,117	20.77
Total - Program Groups	293,900,172	100.00	316,777,885	100.00	313,302,780	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	176,199,405	59.95	190,698,743	60.20	173,402,953	55.35
Teaching Support	24,457,647	8.32	25,837,545	8.16	38,539,837	12.30
Other Supportive Activities	57,289,214	19.49	62,484,356	19.72	63,334,578	20.22
Building Administration	19,470,133	6.62	20,341,378	6.42	20,583,598	6.57
Central Administration	16,483,773	5.61	17,415,863	5.50	17,441,814	5.57
Total - Activity Groups	293,900,172	100.00	316,777,885	100.00	313,302,780	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	143,677,843	48.89	148,242,108	46.80	146,086,065	46.63
Classified Salaries	46,796,571	15.92	48,656,131	15.36	49,214,879	15.71

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2009-2010	(2)\n% of Total1	(3) Budget 2010-2011	(4) % of Total2	(5) Budget 2011-2012	(6) % of Total3
Employee Benefits and Payroll Taxes	58,462,664	19.89	62,429,745	19.71	62,551,109	19.97
Supplies, Instructional Resources and Noncapitalized Items	16,911,606	5.75	17,887,004	5.65	16,826,103	5.37
Purchased Services	26,277,104	8.94	35,803,319	11.30	36,668,857	11.70
Travel	643,971	0.22	815,225	0.26	759,633	0.24
Capital Outlay	1,130,413	0.38	2,944,353	0.93	1,196,134	0.38
Total - Objects	293,900,172	100.00	316,777,885	100.00	313,302,780	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2009-2010	Budget 2/ 2010-2011	Budget 3/ 2011-2012
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /5	1,551.72	1,130.00	1,160.00
2. Grade 1	2,303.22	2,315.00	2,355.00
3. Grade 2	2,293.68	2,270.00	2,250.00
4. Grade 3	2,296.33	2,280.00	2,255.00
5. Grade 4	2,327.25	2,305.00	2,240.00
6. Grade 5	2,242.99	2,310.00	2,240.00
7. Grade 6	2,180.66	2,230.00	2,290.00
8. Grade 7	2,171.87	2,130.00	2,160.00
9. Grade 8	2,119.62	2,185.00	2,130.00
10. Grade 9	2,121.86	2,090.00	2,115.00
11. Grade 10	2,173.10	2,005.00	2,055.00
12. Grade 11 (excluding Running Start)	2,198.56	2,050.00	2,025.00
13. Grade 12 (excluding Running Start)	2,233.37	2,030.00	2,175.00
14. SUBTOTAL	28,214.23	27,330.00	27,450.00
15. Running Start	310.04	300.00	300.00
16. TOTAL K-12	28,524.27	27,630.00	27,750.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	2,035.333	2,072.630	2,020.807
2. General Fund FTE Classified Employees /4	1,051.221	1,072.819	1,034.754

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

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

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

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	47,528,851	55,070,210	60,155,877
2000   Local Nontax Support	9,370,010	9,362,475	8,953,513
3000   State, General Purpose	155,604,186	160,405,623	158,235,481
4000   State, Special Purpose	37,056,803	38,584,802	38,944,783
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	46,111,854	46,262,859	40,841,353
7000   Revenues from Other School Districts	203,262	134,500	352,653
8000   Revenues from Other Entities	1,578,692	1,128,255	1,115,260
9000   Other Financing Sources	40,745	25,000	25,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>297,494,402</b>	<b>310,973,724</b>	<b>308,623,920</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	141,489,547	158,274,726	157,107,737
10   Federal Stimulus	15,847,547	7,794,485	0
20   Special Education Instruction	34,439,927	35,337,503	35,351,933
30   Vocational Education Instruction	10,116,859	10,046,966	10,604,296
40   Skills Center Instruction	3,144,701	3,487,784	2,810,842
50 and 60   Compensatory Education Instruction	20,821,086	26,823,598	31,056,776
70   Other Instructional Programs	3,021,186	4,662,014	3,689,674
80   Community Services	7,664,353	7,884,555	7,601,405
90   Support Services	57,354,969	62,466,254	65,080,117
<b>B. TOTAL EXPENDITURES</b>	<b>293,900,172</b>	<b>316,777,885</b>	<b>313,302,780</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>385,000</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>3,594,230</b>	<b>-5,804,161</b>	<b>-5,063,860</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	407,542		
G.L.810 Reserved Restricted for Other Items	0	407,542	400,000
G.L.815 Reserved Restricted for Unequalized Deductible Revenue	XXXXX	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0		
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	0	0

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**Spokane School District No.081**

**SUMMARY OF GENERAL FUND BUDGET**

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.830 Restricted for Debt Service	4,969,000		
G.L.830 Reserved Restricted for Debt Service	0	4,969,000	4,600,000
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,941,977		
G.L.840 Reserved for Inventory Nonspendable Fund Balance- Inventory & Prepaid Items	0	1,839,162	1,950,000
G.L.845 Restricted for Self-Insurance	XXXXX	0	0
G.L.850 Restricted for Uninsured Risks	2,450,000		
G.L.850 Reserved Restricted for Uninsured Risks	0	2,450,000	2,660,000
G.L.870 Committed to Other Purposes	7,513,000		
G.L.870 Unreserved, Designated for Other Items Committed to Other Purposes	0	850,000	0
G.L.872 Committed to Minimum Fund Balance Policy	XXXXX	0	0
G.L.875 Assigned to Contingencies	300,000		
G.L.875 Unreserved, Designated for Other Assigned Contingencies	0	300,000	300,000
G.L.884 Assigned to Other Capital Projects	XXXXX	0	0
G.L.888 Assigned to Other Purposes	XXXXX	0	6,550,000
G.L.890 Unassigned Fund Balance	10,631,608		
G.L.890 Unreserved, Undesignated Unassigned Fund Balance	0	10,831,608	4,769,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>21,447,312</b>	<b>21,647,312</b>	<b>21,229,000</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 Restricted for Other Items	504,811	400,000	200,000
G.L.815 Reserved Restricted for Unequalized Deductible Revenue	0		
G.L.815 Restricted for Unequalized Deductible Revenue		0	0
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	0	0
G.L.830 Reserved Restricted for Debt Service	4,527,100	5,000,000	4,500,000
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.840 Reserved for Inventory Nonspendable Fund Balance- Inventory & Prepaid Items	1,941,977	1,900,000	1,900,000
G.L.845 Restricted for Self-Insurance	XXXXX	2,300,000	0

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**Spokane School District No.081**

**SUMMARY OF GENERAL FUND BUDGET**

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.850 Reserved Restricted for Uninsured Risks	2,660,000	200,000	2,660,000
G.L.870 Unreserved, Designated for Other Items Committed to Other Purposes	7,513,000	850,000	815,000
G.L.872 Committed to Minimum Fund Balance Policy	XXXXX	0	0
G.L.875 Unreserved, Designated for Other Assigned Contingencies	300,000	300,000	300,000
G.L.884 Assigned to Other Capital Projects	XXXXX	0	0
G.L.888 Assigned to Other Purposes	XXXXX	0	1,000,000
G.L.890 Unreserved, Undesignated Unassigned Fund Balance	7,594,654	4,893,151	4,790,140
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>25,041,542</b>	<b>15,843,151</b>	<b>16,165,140</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 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>LOCAL TAXES</b>			
1100   Local Property Tax	47,528,758	55,070,210	60,155,877
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	93	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>47,528,851</b>	<b>55,070,210</b>	<b>60,155,877</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	33,270	35,000	46,750
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skills Center Tuitions and Fees	23,588	0	15,970
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	94,603	89,500	97,000
2186   Community School Tuition and Fees	1,855,759	1,950,107	1,611,560
2188   Day Care Tuitions and Fees	47,641	52,891	52,698
2200   Sales of Goods, Supplies, and Services, Unassigned	996,007	670,000	792,675
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Services	58,038	70,000	70,000
2245   Skills Center, Sales of Goods, Supplies and Services	100,015	120,000	120,000
2288   Day Care, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Services, Sales of Goods, Supplies and Services	98,633	352,131	233,400
2298   School Food Services, Sales of Goods, Supplies and Services	2,539,538	2,980,040	2,570,400
2300   Investment Earnings	360,352	160,261	160,260
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	2,329,969	2,453,545	2,726,800
2600   Fines and Damages	32,831	36,000	36,000
2700   Rentals and Leases	309,052	250,000	277,000
2800   Insurance Recoveries	402,676	40,000	40,000
2900   Local Support Nontax, Unassigned	88,037	103,000	103,000
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>9,370,010</b>	<b>9,362,475</b>	<b>8,953,513</b>

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Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	145,436,874	141,793,500	140,085,481
3121   Special Education--General Apportionment	5,076,377	4,667,762	4,952,472
3300   Local Effort Assistance	5,090,936	13,944,361	13,197,528
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>155,604,186</b>	<b>160,405,623</b>	<b>158,235,481</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	99,721	0	0
4121   Special Education	19,844,573	19,361,839	20,310,037
4126   State Institutions, Special Education	0	0	0
4134   Middle School Career and Technical Education	196,467	0	0
4155   Learning Assistance	4,717,294	5,241,577	4,858,689
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	1,847,388	4,004,853	4,047,123
4159   Institutions-Juveniles in Adult Jails	XXXXX	0	0
4165   Transitional Bilingual	1,043,058	974,501	1,179,455
4166   Student Achievement	738,473	0	0
4174   Highly Capable	260,845	255,948	265,272
4188   Day Care	0	0	0
4198   School Food Services	341,614	309,492	244,679
4199   Transportation--Operations	6,080,770	6,067,498	6,079,740
4300   Other State Agencies, Unassigned	1,869,229	2,344,589	1,919,461
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	17,372	24,505	40,327
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0

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Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>37,056,803</b>	<b>38,584,802</b>	<b>38,944,783</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
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	248,746	648,838	212,096
6111   Federal Stimulus--Title I	2,971,125	4,015,008	0
6112   Federal Stimulus--School Improvement	0	0	0
6113   Federal Stimulus--State Fiscal Stabilization Fund	9,706,632	0	0
6114   Federal Stimulus--IDEA	3,507,149	3,732,072	0
6118   Federal Stimulus--Competitive Grants	15,411	30,000	0
6119   Federal Stimulus--Other	111,321	281,820	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6124   Special Education--Supplemental	6,370,948	6,128,025	6,212,622
6138   Secondary Vocational Education	312,192	312,192	265,447
6146   Skills Center	48,968	50,000	57,165
6151   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	7,753,108	11,116,071	16,237,773
6152   School Improvement, Federal Other Title Grants under ESEA, Federal	2,688,507	3,228,894	2,905,127
6153   Migrant ESEA Migrant, Federal	0	0	0
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	197,195	224,787	362,379
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0

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Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Day Care	665	900	1,133
6189   Other Community Services	274,050	286,205	291,484
6198   School Food Services	7,795,657	8,345,155	9,167,230
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	870,824	3,702,306	1,164,040
6211   Federal Stimulus--Title I	0	0	0
6212   Federal Stimulus--School Improvement	0	0	0
6213   Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214   Federal Stimulus--IDEA	0	0	0
6218   Federal Stimulus--Competitive Grants	0	0	0
6219   Federal Stimulus--Other	0	0	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) ESEA Disadvantaged, Federal	0	0	0
6252   School Improvement, Federal Other Title Grants under ESEA, Federal	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	165,100	417,099	188,492
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	799,493	2,187,233	1,984,419
6310   Medicaid Administrative Match	0	0	0
6311   Federal Stimulus--Title I	0	0	0
6312   Federal Stimulus--School Improvement	0	0	0
6313   Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6314   Federal Stimulus--IDEA	0	0	0
6318   Federal Stimulus--Competitive Grants	0	0	0
6319   Federal Stimulus--Other	0	0	0
6321   Special Education--Medicaid Reimbursement	740,438	0	0
6324   Special Education--Supplemental	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	0	0	0
6352   School Improvement, Federal Other Title Grants under ESEA, Federal	2,312	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training	0	0	0
6388   Day Care	0	0	0
6389   Other Community Services	810,818	874,304	1,024,764
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	721,194	681,950	767,182

Continued

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>46,111,854</b>	<b>46,262,859</b>	<b>40,841,353</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	81,021	54,500	352,653
7121   Special Education	43,915	20,000	0
7131   Vocational Education	0	0	0
7145   Skills Center	37,407	60,000	0
7189   Other Community Services	0	0	0
7197   Support Services	34,029	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	6,889	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>203,262</b>	<b>134,500</b>	<b>352,653</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	1,564,605	1,128,255	1,115,260
8188   Day Care	0	0	0
8189   Community Services	12,261	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8500   Nonfederal, ESD	1,826	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>1,578,692</b>	<b>1,128,255</b>	<b>1,115,260</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	40,745	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>40,745</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>297,494,402</b>	<b>310,973,724</b>	<b>308,623,920</b>

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	141,489,547	158,274,726	149,266,323
02   Alternative Learning Experience	XXXXXX	0	7,841,414
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>141,489,547</b>	<b>158,274,726</b>	<b>157,107,737</b>
<b>FEDERAL STIMULUS</b>			
11   Federal Stimulus - Title I	2,857,098	3,883,362	0
12   Federal Stimulus - School Improvement	0	0	0
13   Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	9,497,448	XXXXXX	0
13   Federal Stimulus - State Fiscal Stabilization Fund		0	
14   Federal Stimulus - IDEA	3,364,495	3,609,703	0
18   Federal Stimulus - Competitive Grants	21,069	28,840	0
19   Federal Stimulus - Other	107,437	272,580	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>15,847,547</b>	<b>7,794,485</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	28,326,678	29,410,406	29,388,007
24   Special Education, Supplemental, Federal	6,113,249	5,927,097	5,963,926
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>34,439,927</b>	<b>35,337,503</b>	<b>35,351,933</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	8,703,756	8,462,432	8,783,855
34   Middle School Career and Technical Education, State	1,103,710	1,260,615	1,549,220
38   Vocational, Federal	299,960	301,956	254,821
39   Vocational, Other Categorical	9,433	21,963	16,400
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>10,116,859</b>	<b>10,046,966</b>	<b>10,604,296</b>
<b>SKILLS CENTER INSTRUCTION</b>			
45   Skills Center, Basic, State	3,097,454	3,439,423	2,755,965
46   Skills Center, Federal	47,247	48,361	54,877
<b>40   TOTAL SKILLS CENTER INSTRUCTION</b>	<b>3,144,701</b>	<b>3,487,784</b>	<b>2,810,842</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   ESEA Disadvantaged, Federal	7,489,412	10,751,594	15,625,223
52   Other Title Grants under ESEA, Federal	2,585,513	3,123,024	2,788,834
53   ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
55   Learning Assistance Program (LAP), State	4,525,417	5,069,714	4,664,192
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	1,791,233	4,025,802	4,026,631
59   Institutions - Juveniles in Adult Jails	XXXXX	0	0
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	0	0	0
63   Promoting Academic Success	0	0	
64   Limited English Proficiency, Federal	224,666	245,050	383,154
65   Transitional Bilingual, State	2,846,991	3,012,308	3,194,794
66   Student Achievement, State	675,842	0	0
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	158,411	402,506	180,948
69   Compensatory, Other	523,601	193,600	193,000
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>20,821,086</b>	<b>26,823,598</b>	<b>31,056,776</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	220,019	313,199	135,920
74   Highly Capable	935,633	1,011,594	1,101,433
75   Professional Development, State	0	0	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	1,865,534	3,337,221	2,452,321
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>3,021,186</b>	<b>4,662,014</b>	<b>3,689,674</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	3,371,584	3,387,636	3,369,842
86   Community Schools	3,049,792	3,059,194	2,627,631
88   Day Care	87,758	66,764	91,718
89   Other Community Services	1,155,219	1,370,961	1,512,214
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>7,664,353</b>	<b>7,884,555</b>	<b>7,601,405</b>
<b>SUPPORT SERVICES</b>			
97   Districtwide Support	39,217,823	41,929,023	43,153,981
98   School Food Services	10,128,306	11,516,318	12,699,795
99   Pupil Transportation	8,008,840	9,020,913	9,226,341

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
90   TOTAL SUPPORT SERVICES	57,354,969	62,466,254	65,080,117
TOTAL PROGRAM EXPENDITURES	293,900,172	316,777,885	313,302,780

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	149,266,323	388,895		95,137,657	11,827,606	32,428,349	3,819,340	5,468,992	175,484	20,000
02   ALE	7,841,414	27,875	0	4,614,575	771,279	1,615,836	400,040	404,660	7,149	0
TOTAL REGULAR INSTRUCTION	157,107,737	416,770	0	99,752,232	12,598,885	34,044,185	4,219,380	5,873,652	182,633	20,000
11   Federal Stimulus - Title I	0	0		0	0	0	0	0	0	0
12   Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13   Federal Stimulus - SFSF and Education Jobs	0	0		0	0	0	0	0	0	0
14   Federal Stimulus - IDEA	0	0		0	0	0	0	0	0	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
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	29,388,007	18,500		15,201,383	4,962,034	7,462,324	199,200	1,475,566	69,000	0
24   Sp Ed, Sup, Fed	5,963,926	892		3,190,502	1,061,990	1,707,007	2,391	644	500	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	35,351,933	19,392		18,391,885	6,024,024	9,169,331	201,591	1,476,210	69,500	0
31   Voc, Basic, St	8,783,855	4,850		5,404,402	540,143	1,852,939	695,088	190,783	95,650	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
34   MidSchCar/Tec	1,549,220	1,301		992,273	67,875	327,042	142,729	17,000	1,000	0
38   Voc, Fed	254,821	350		49,194	30,231	25,216	124,330	15,000	10,500	0
39   Voc, Other	16,400	1,100		3,750	300	666	5,384	4,350	850	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	10,604,296	7,601		6,449,619	638,549	2,205,863	967,531	227,133	108,000	0
45   Skil Cnt, Bas, St	2,755,965	7,314	-15,000	1,135,321	401,597	515,846	245,963	434,624	15,300	15,000
46   Skill Cntr, Fed	54,877	2,500	0	0	0	0	20,232	19,500	2,000	10,645
TOTAL SKILLS CENTER INSTRUCTION	2,810,842	9,814	-15,000	1,135,321	401,597	515,846	266,195	454,124	17,300	25,645
51   ESEA Disadvantaged, Federal	15,625,223	7,850		8,529,261	1,052,577	2,817,239	209,698	2,964,706	43,892	0
52   Other Title Grants under ESEA, Federal	2,788,834	21,533	0	1,640,070	308,016	499,671	45,762	179,882	93,900	0
53   ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	4,664,192	5,402		3,127,340	199,754	915,641	145,135	245,183	25,737	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	4,026,631	2,936		1,919,482	87,840	333,575	546,889	1,088,002	47,907	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	383,154	14,150		173,684	99,242	85,361	2,981	4,743	2,993	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
65   Tran Biling, St	3,194,794	650		1,449,612	818,206	887,869	9,300	22,307	6,850	0
66   Stu Achvmt, 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	180,948	2,854		86,565	25,639	44,821	8,425	8,380	4,264	0
69   Comp, Othr	193,000	12,878		92,925	0	12,006	19,441	43,750	12,000	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	31,056,776	68,253	0	17,018,939	2,591,274	5,596,183	987,631	4,556,953	237,543	0
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	135,920	0		84,784	26,334	16,529	7,684	589	0	0
74   Highly Capable	1,101,433	600		822,742	0	250,291	20,000	7,100	700	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	2,452,321	48,123		183,977	440,140	153,825	65,211	1,523,224	37,821	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,689,674	48,723		1,091,503	466,474	420,645	92,895	1,530,913	38,521	0
81   Public Radio/TV	3,369,842	10,900		0	1,109,027	376,944	1,216,431	466,347	32,380	157,813
86   Comm Schools	2,627,631	94,827		0	1,588,065	823,824	46,660	71,505	2,750	0
88   Day Care	91,718	2,398		0	49,514	34,006	5,700	100	0	0
89   Othr Comm Srv	1,512,214	525,855	0	43,751	642,312	270,095	12,857	12,843	4,501	0
TOTAL COMMUNITY SERVICES	7,601,405	633,980	0	43,751	3,388,918	1,504,869	1,281,648	550,795	39,631	157,813

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
97   Distwide Suppt	43,153,981	504,968	-913,172	2,201,232	18,228,802	6,780,527	2,631,962	12,834,331	42,655	842,676
98   Schl Food Serv	12,699,795	51,650	-834,829	1,583	4,754,030	2,260,741	6,174,770	120,850	21,000	150,000
99   Pupil Transp	9,226,341	1,850	0	0	122,326	52,919	2,500	9,043,896	2,850	0
TOTAL SUPPORT SERVICES	65,080,117	558,468	-1,748,001	2,202,815	23,105,158	9,094,187	8,809,232	21,999,077	66,505	992,676
OBJECT TOTALS	313,302,780	1,763,001	-1,763,001	146,086,065	49,214,879	62,551,109	16,826,103	36,668,857	759,633	1,196,134

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2009-2010	(2) % of Total	(3) Budget 2010-2011	(4) % of Total	(5) Budget 2011-2012	(6) % of Total
(0) Debit Transfers	1,580,198	XXXXX	1,745,000	XXXXX	1,763,001	XXXXX
(1) Credit Transfers	-1,580,198	XXXXX	-1,745,000	XXXXX	-1,763,001	XXXXX
(2) Certificated Salaries	143,677,843	48.89	148,242,108	46.80	146,086,065	46.63
(3) Classified Salaries	46,796,571	15.92	48,656,131	15.36	49,214,879	15.71
(4) Employee Benefits and Payroll Taxes	58,462,664	19.89	62,429,745	19.71	62,551,109	19.97
(5) Supplies and Materials	16,911,606	5.75	17,887,004	5.65	16,826,103	5.37
(7) Purchased Services	26,277,104	8.94	35,803,319	11.30	36,668,857	11.70
(8) Travel	643,971	0.22	815,225	0.26	759,633	0.24
(9) Capital Outlay	1,130,413	0.38	2,944,353	0.93	1,196,134	0.38
<b>TOTAL EXPENDITURES</b>	<b>293,900,172</b>	<b>100.00</b>	<b>316,777,885</b>	<b>100.00</b>	<b>313,302,780</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 2011	59,567,520	0	59,567,520	45.00	26,805,384
Spring 2012	60,637,260	0	60,637,260	55.00	33,350,493
<b>1100 TOTAL LOCAL TAXES:</b>					<b>60,155,877</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 2011	0	0.000	0	0.00	XXXXX
Spring 2012	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 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>REVENUES</b>			
100   General Student Body	817,072	1,000,000	800,000
200   Atheltics	563,996	750,000	650,000
300   Classes	528,635	900,000	650,000
400   Clubs	196,241	250,000	275,000
600   Private Moneys	0	0	0
<b>A. TOTAL REVENUES</b>	<b>2,105,943</b>	<b>2,900,000</b>	<b>2,375,000</b>
<b>EXPENDITURES</b>			
100   General Student Body	811,587	900,000	800,000
200   Atheltics	557,070	950,000	750,000
300   Classes	515,406	900,000	650,000
400   Clubs	182,251	250,000	275,000
600   Private Moneys	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>2,066,315</b>	<b>3,000,000</b>	<b>2,475,000</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>39,628</b>	<b>-100,000</b>	<b>-100,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810   Restricted for Other Items	0		
G.L.810   Reserved Restricted for Other Items	0	0	0
G.L.840   Nonspendable Fund Balance-inventory & Prepaid Items	0		
G.L.840   Reserved for Inventory Nonspendable Fund Balance-inventory & Prepaid Items	0	0	0
G.L.850   Restricted for Uninsured Risks	0		
G.L.850   Reserved Restricted for Uninsured Risks	0	0	0
G.L.870   Committed to Other Purposes	0	0	0
G.L.889   Assigned to Fund Purposes		0	0
G.L.890   Unassigned Fund Balance	956,475		
G.L.890   Unreserved, Undesignated Unassigned Fund Balance	0	694,841	1,100,000
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>956,475</b>	<b>694,841</b>	<b>1,100,000</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 Restricted for Other Items	0	0	0
G.L.840   Reserved for Inventory Nonspendable Fund Balance-inventory & Prepaid Items	0	0	0

Continued

Spokane School District No.081

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.850   Reserved Restricted for Uninsured Risks	0	0	0
G.L.870   Committed to Other Purposes	0	0	0
G.L.889   Assigned to Fund Purposes	996,104	0	0
G.L.890   Unreserved, Undesignated Unassigned Fund Balance		0	0
G.L.890   Unassigned Fund Balance		XXXXX	XXXXX
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>996,104</b>	<b>594,841</b>	<b>1,000,000</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 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	26,809,574	30,371,500	30,908,375
2000   Local Nontax Support	60,077	109,447	105,119
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	752,413
9000   Other Financing Sources	0	0	385,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>26,869,651</b>	<b>30,480,947</b>	<b>32,150,907</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	10,086,622	22,870,363	23,327,531
Interest on Bonds	11,052,947	12,381,563	13,625,608
Interfund Loan Interest	0	0	0
Bond Transfer Fees	607	100,000	100,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>21,140,176</b>	<b>35,351,926</b>	<b>37,053,139</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>5,729,475</b>	<b>-4,870,979</b>	<b>-4,902,232</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0		
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.870   Unreserved, Designated for Other Item Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.889   Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	3,396,137		
G.L.890 Unreserved, Undesignated Unassigned Fund Balance	0	8,701,973	11,009,954
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>3,396,137</b>	<b>8,701,973</b>	<b>11,009,954</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>

Continued

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

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>ENDING FUND BALANCE</b>			
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.870   Unreserved, Designated for Other Item Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	9,125,612	3,830,994	6,107,722
G.L.889   Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unreserved, Undesignated Unassigned Fund Balance		0	0
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	XXXXX
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>9,125,612</b>	<b>3,830,994</b>	<b>6,107,722</b>

Spokane School District No.081

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	26,809,419	30,371,500	30,908,375
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	155	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>26,809,574</b>	<b>30,371,500</b>	<b>30,908,375</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	60,077	109,447	105,119
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>60,077</b>	<b>109,447</b>	<b>105,119</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	752,413
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>752,413</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	385,000
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>385,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>26,869,651</b>	<b>30,480,947</b>	<b>32,150,907</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 2011	30,950,000	0	30,950,000	44.50	13,772,750
Spring 2012	30,875,000	0	30,875,000	55.50	17,135,625
<b>1100 TOTAL LOCAL TAXES:</b>					<b>30,908,375</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 2011	0	0.000	0	0.00	XXXXX
Spring 2012	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 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	1,060,502	1,660,000	1,000,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	7,039,098	4,911,000	31,150,000
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	1,576	0	0
9000   Other Financing Sources	1	100,000,000	100,000,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>8,101,178</b>	<b>106,571,000</b>	<b>132,150,000</b>
<b>EXPENDITURES</b>			
10   Sites	3,445,027	9,463,000	4,546,000
20   Buildings	12,729,872	87,512,000	129,743,000
30   Equipment	4,862,165	11,915,000	5,742,000
40   Energy	9,157,724	15,068,000	2,151,000
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	700,000
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>30,194,788</b>	<b>123,958,000</b>	<b>142,882,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-22,093,611</b>	<b>-17,387,000</b>	<b>-10,732,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0		
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	39,000		
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0		
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0

Continued

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.861 Restricted from Bond Proceeds	21,485,688		
G.L.861 Reserve of Restricted from Bond Proceeds	0	0	0
G.L.862 Restricted from Levy Proceeds	0		
G.L.862 Reserve of Restricted from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0		
G.L.863 Reserve of Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0		
G.L.864 Reserve of Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0		
G.L.865 Reserve of Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	0	0
G.L.869 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.870 Committed to Other Purposes	0		
G.L.870 Unreserved, Designated for Other Item Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	9,793,936		
G.L.890 Unreserved, Undesignated Assigned Fund Balance	0	27,000,000	27,000,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>53,441,335</b>	<b>27,000,000</b>	<b>27,000,000</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 Restricted for Other Items	0	0	0
G.L.830 Reserved Restricted for Debt Service	68,100	0	0
G.L.834 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	21,485,688	0	0
G.L.862 Reserve of Restricted from Levy Proceeds	0	0	0
G.L.863 Reserve of Restricted from State Proceeds	0	0	0
G.L.864 Reserve of Restricted from Federal Proceeds	0	0	0
G.L.865 Reserve of Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	0	0

Continued

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.869 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.870 Unreserved, Designated for Other Item Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	9,793,936	9,613,000	16,268,000
G.L.889 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.890 Unreserved, Undesignated Assigned Fund Balance		0	0
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	XXXXX
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>31,347,724</b>	<b>9,613,000</b>	<b>16,268,000</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 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<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	0	0	0
2300   Investment Earnings	669,414	660,000	500,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	391,088	1,000,000	500,000
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>1,060,502</b>	<b>1,660,000</b>	<b>1,000,000</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	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	7,039,098	4,911,000	31,150,000
4166   Student Achievement	0	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>7,039,098</b>	<b>4,911,000</b>	<b>31,150,000</b>

Continued

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<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>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	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	1,576	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>1,576</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	100,000,000	100,000,000
9200   Sale of Real Property	1	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>1</b>	<b>100,000,000</b>	<b>100,000,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>8,101,178</b>	<b>106,571,000</b>	<b>132,150,000</b>

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<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
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>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
34 Transportation Equipmpent Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0

Continued

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
61 Bond/Levy Issuance and/or Election	XXXXX	XXXXX	0
Act 85 Debt-Related Expenditures	0	0	0
92 Interest - formerly Act 83 1/	0	0	0
91 Principal - formerly Act 84	0	0	0
93 Arbitrage Rebate	XXXXX	XXXXX	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>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0		
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0		
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0		
G.L.890 Unreserved, Undesignated Assigned 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>ENDING FUND BALANCE</b>			
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.834 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unreserved, Undesignated Assigned Fund Balance		0	0
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	XXXXX

Continued

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	0	0	0

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.