

CERTIFICATION

As Secretary to the Board of Directors of \_\_\_\_\_WEST VALLEY\_\_\_\_\_ School District No. 208 of \_\_\_\_\_YAKIMA\_\_\_\_\_ County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

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

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

\_\_\_\_\_  
Budget Hearing-Certification Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and filed in accordance with RCW 28A.505 for the period September 1, 2006 through August 31, 2007

|   |               |
|---|---------------|
| _____<br>ESD Superintendent or Designee | _____<br>Date |
| _____<br>OSPI Representative            | _____<br>Date |

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WEST VALLEY SCHOOL DISTRICT No. 208  
 BUDGET AND EXCESS LEVY SUMMARY - FISCAL YEAR 2006-2007

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| SECTION A: BUDGET SUMMARY   | General Fund  | Associated Student Body Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|---------------|------------------------------|-------------------|-----------------------|-----------------------------|
| Total Revenues and Other Fin. Sources                                       | \$ 36,079,952 | \$ 693,123                   | \$ 3,362,449      | \$ 1,000,000          | \$ 149,003                  |
| Total Appropriation (Exp)   | 36,696,535    | 737,864                      | 3,646,622         | 19,575,000            | 210,000                     |
| Other Financing Uses  | 30,000        | XXXXXX                       | 0                 | 0                     | 0                           |
| Excess of Revenues/Other Fin. Sources Over/(Under) Exp. and Other Fin. Uses | 646,583-      | 44,741-                      | 284,173-          | 18,575,000-           | 60,997-                     |
| Beginning Total Fund Bal.   | 1,492,194     | 197,483                      | 1,495,521         | 23,575,000            | 119,660                     |
| Ending Total Fund Balance   | 845,611       | 152,742                      | 1,211,348         | 5,000,000             | 58,663                      |

SECTION B: EXCESS LEVIES FOR 2007 COLLECTION

|  |             |           |             |            |           |
|--|-------------|-----------|-------------|------------|-----------|
| Excess levy approved by voters for 2007 collection         | 4,900,000   |           |             |            |           |
| Rollback mandated by school district Board of Directors 1/ | 0           |           |             |            |           |
| Net excess levy amount for 2007 collection after rollback  | 4,900,000   | XXXXXX    | 4,075,000   | 0          | 0         |
| CHECK FIGURE BY FUND                                       | 295,225,120 | 4,210,806 | 182,581,351 | 79,725,000 | 1,013,655 |

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

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

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

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

WEST VALLEY SCHOOL DISTRICT No. 208  
GENERAL FUND FINANCIAL SUMMARY - FISCAL YEAR 2006-2007

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| ENROLLMENT and STAFFING SUMMARY  | Actual<br>2004-2005 | % of<br>Total | Budget<br>2005-2006 | % of<br>Total | Budget<br>2006-2007 | % of<br>Total |
|----------------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Total K-12 FTE Enrollment Counts | 4,472.91            |               | 4,456.00            |               | 4,516.00            |               |
| FTE Certificated Employees       | 265.191             |               | 264.365             |               | 267.502             |               |
| FTE Classified Employees         | 164.943             |               | 165.758             |               | 165.836             |               |

FINANCIAL SUMMARY

|                                      |            |  |            |  |            |  |
|--------------------------------------|------------|--|------------|--|------------|--|
| Total Rev. and Other Financing Srces | 31,279,697 |  | 33,509,144 |  | 36,079,952 |  |
| Total Expenditures                   | 31,237,000 |  | 34,146,377 |  | 36,696,535 |  |
| Total Beginning Fund Balance         | 1,655,693  |  | 1,324,096  |  | 1,492,194  |  |
| Total Ending Fund Balance            | 1,600,806  |  | 686,863    |  | 845,611    |  |

Expenditure Summary By Program Groups:

|                               |            |        |            |        |            |        |
|-------------------------------|------------|--------|------------|--------|------------|--------|
| Regular Instruction           | 18,320,502 | 58.65  | 19,680,344 | 57.64  | 21,152,615 | 57.64  |
| Special Education Instruction | 2,504,596  | 8.02   | 2,865,590  | 8.39   | 2,947,379  | 8.03   |
| Vocational Instruction        | 979,559    | 3.14   | 947,241    | 2.77   | 953,096    | 2.60   |
| Skills Center Instruction     | 0          | 0.00   | 0          | 0.00   | 0          | 0.00   |
| Compensatory Education        | 1,620,267  | 5.19   | 1,893,337  | 5.54   | 2,250,425  | 6.13   |
| Other Instructional Programs  | 238,774    | 0.76   | 194,752    | 0.57   | 178,056    | 0.49   |
| Community Services            | 130,059    | 0.42   | 519,200    | 1.52   | 594,200    | 1.62   |
| Support Services              | 7,443,246  | 23.83  | 8,045,913  | 23.56  | 8,620,764  | 23.49  |
| Total - Program Groups        | 31,237,000 | 100.00 | 34,146,377 | 100.00 | 36,696,535 | 100.00 |

Expenditure Summary By Activity Groups:

|                             |            |        |            |        |            |        |
|-----------------------------|------------|--------|------------|--------|------------|--------|
| Teaching Activities         | 18,950,013 | 60.66  | 20,719,312 | 60.68  | 22,250,608 | 60.63  |
| Teaching Support            | 2,285,871  | 7.33   | 2,322,876  | 6.80   | 2,437,674  | 6.63   |
| Other Supportive Activities | 6,138,187  | 19.66  | 7,032,381  | 20.62  | 7,599,355  | 20.74  |
| Building Administration     | 2,035,965  | 6.52   | 2,171,256  | 6.36   | 2,308,202  | 6.29   |
| Central Administration      | 1,826,962  | 5.85   | 1,900,552  | 5.57   | 2,100,696  | 5.72   |
| Total - Activity Groups     | 31,237,000 | 100.00 | 34,146,377 | 100.00 | 36,696,535 | 100.00 |

Expenditure Summary By Objects

|  |            |        |            |        |            |        |
|--|------------|--------|------------|--------|------------|--------|
| Certificated Salaries  | 15,078,727 | 48.27  | 15,613,347 | 45.72  | 16,326,038 | 44.49  |
| Classified Salaries  | 5,367,909  | 17.18  | 5,446,783  | 15.95  | 5,604,648  | 15.27  |
| Employee Benefits & Payroll Taxes                            | 5,677,562  | 18.18  | 6,297,266  | 18.44  | 7,173,851  | 19.55  |
| Supplies, Instructional Resources &<br>Non-Capitalized Items | 2,214,849  | 7.09   | 2,737,780  | 8.02   | 3,392,482  | 9.24   |
| Purchased Services   | 2,596,611  | 8.31   | 2,912,289  | 8.53   | 3,212,341  | 8.75   |
| Travel   | 74,571     | 0.24   | 85,235     | 0.25   | 86,832     | 0.24   |
| Capital Outlay   | 226,768    | 0.73   | 1,053,677  | 3.09   | 900,343    | 2.45   |
| Total Objects  | 31,237,000 | 100.00 | 34,146,377 | 100.00 | 36,696,535 | 100.00 |

|     |   | (1)                    | (2)                    | (3)                    |
|-----|---|------------------------|------------------------|------------------------|
|     |   | Prior Year             | Current Year           | New Year               |
|     |   | Actual 1/<br>2004-2005 | Budget 2/<br>2005-2006 | Budget 3/<br>2006-2007 |
| A.  | FTE ENROLLMENT COUNTS (Calculate to two decimal places) |                        |                        |                        |
| 1.  | Kindergarten  | 164.23                 | 150.00                 | 150.00                 |
| 2.  | Grade 1   | 318.17                 | 356.00                 | 330.00                 |
| 3.  | Grade 2   | 286.86                 | 322.00                 | 364.00                 |
| 4.  | Grade 3   | 344.46                 | 304.00                 | 334.00                 |
| 5.  | Grade 4   | 331.00                 | 339.00                 | 302.00                 |
| 6.  | Grade 5   | 377.35                 | 360.00                 | 370.00                 |
| 7.  | Grade 6   | 365.60                 | 380.00                 | 360.00                 |
| 8.  | Grade 7   | 397.40                 | 365.00                 | 423.00                 |
| 9.  | Grade 8   | 425.03                 | 415.00                 | 418.00                 |
| 10. | Grade 9   | 406.04                 | 410.00                 | 425.00                 |
| 11. | Grade 10  | 408.32                 | 395.00                 | 410.00                 |
| 12. | Grade 11 (excluding Running Start)                      | 318.64                 | 349.00                 | 318.00                 |
| 13. | Grade 12 (excluding Running Start)                      | 272.67                 | 255.00                 | 276.00                 |
| 14. | SUBTOTAL  | 4,415.77               | 4,400.00               | 4,480.00               |
| 15. | Running Start   | 57.14                  | 56.00                  | 36.00                  |
| 16. | TOTAL K-12  | 4,472.91               | 4,456.00               | 4,516.00               |
| B.  | STAFF COUNTS (Calculate to three decimal places)        |                        |                        |                        |
| 1.  | General Fund FTE Certificated Employees 4/              | 265.191                | 264.365                | 267.502                |
| 2.  | General Fund FTE Classified Employees 4/                | 164.943                | 165.758                | 165.836                |

- 1/ Enrollment counts in A.1-A.14 are the average enrollment as displayed in Report 1251 for March, in the prior fiscal year.
- 2/ Enrollment counts in A.1-A.14 are the enrollment used for budget purposes in the current year that have not been updated to actual.
- 3/ Enrollment should include special ed, part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.
- 4/ The FTE staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

WEST VALLEY SCHOOL DISTRICT No. 208  
SUMMARY OF GENERAL FUND BUDGET

RUN NOV 01, 2006 @ 16:09

|  | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|--|----------------------------|----------------------------|----------------------------|
| REVENUES AND OTHER FINANCING SOURCES   |                            |                            |                            |
| 1000 Local Taxes   | 3,850,729                  | 4,312,000                  | 4,680,000                  |
| 2000 Local Support Nontax  | 1,191,395                  | 1,071,282                  | 1,178,200                  |
| 3000 State, General Purpose  | 19,953,915                 | 20,779,982                 | 22,220,163                 |
| 4000 State, Special Purpose  | 4,194,313                  | 5,108,945                  | 5,801,934                  |
| 5000 Federal, General Purpose  | 143,313                    | 140,000                    | 147,000                    |
| 6000 Federal, Special Purpose  | 1,946,030                  | 2,096,935                  | 2,052,655                  |
| 7000 Revenues from Other School Districts  | 0                          | 0                          | 0                          |
| 8000 Revenues from Other Entities  | 0                          | 0                          | 0                          |
| 9000 Other Financing Sources   | 0                          | 0                          | 0                          |
| A. Total REVENUES AND OTHER FINANCING SOURCES  | 31,279,697                 | 33,509,144                 | 36,079,952                 |
| EXPENDITURES   |                            |                            |                            |
| 00 Regular Instruction   | 18,320,500                 | 19,680,344                 | 21,152,615                 |
| 20 Special Education Instruction   | 2,504,596                  | 2,865,590                  | 2,947,379                  |
| 30 Vocational Education Instruction  | 979,559                    | 947,241                    | 953,096                    |
| 40 Skills Center Instruction   | 0                          | 0                          | 0                          |
| 50&60 Compensatory Education Instruction   | 1,620,267                  | 1,893,337                  | 2,250,425                  |
| 70 Other Instructional Programs  | 238,774                    | 194,752                    | 178,056                    |
| 80 Community Services  | 130,059                    | 519,200                    | 594,200                    |
| 90 Support Services  | 7,443,246                  | 8,045,913                  | 8,620,764                  |
| B. Total EXPENDITURES  | 31,237,000                 | 34,146,377                 | 36,696,535                 |
| C. OTHER FINANCING USES  | 97,585                     | 0                          | 30,000                     |
| D. EXCESS of REVENUES/OTHER FINANCING SOURCES<br>OVER (UNDER) EXPENDITURES AND OTHER FIN. USES (A-B-C) | 54,887-                    | 637,233-                   | 646,583-                   |

WEST VALLEY SCHOOL DISTRICT No. 208  
 SUMMARY OF GENERAL FUND BUDGET (Contd.)

RUN NOV 01, 2006 @ 16:09

|   | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|---|----------------------------|----------------------------|----------------------------|
| BEGINNING FUND BALANCE                                    |                            |                            |                            |
| G.L.810 Reserved for Other Items                          | 0                          | 0                          | 0                          |
| G.L.830 Reserved for Debt Service                         | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate                     | 0                          | 0                          | 0                          |
| G.L.840 Reserved for Inventory                            | 54,795                     | 52,162                     | 52,405                     |
| G.L.850 Reserved for Uninsured Risks                      | 0                          | 0                          | 0                          |
| G.L.870 Unreserved, Designated for Other Items            | 782,595                    | 705,936                    | 750,000                    |
| G.L.875 Unreserved, Designated for Contingencies          | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance             | 818,302                    | 565,998                    | 689,789                    |
| E. Total BEGINNING FUND BALANCE                           | 1,655,693                  | 1,324,096                  | 1,492,194                  |
| F. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -) | 0                          | XXXXXX                     | XXXXXX                     |
| ENDING FUND BALANCE                                       |                            |                            |                            |
| G.L.810 Reserved for Other Items                          | 0                          | 0                          | 0                          |
| G.L.830 Reserved for Debt Service                         | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate                     | 0                          | 0                          | 0                          |
| G.L.840 Reserved for Inventory                            | 47,405                     | 48,483                     | 52,000                     |
| G.L.850 Reserved for Uninsured Risks                      | 0                          | 0                          | 0                          |
| G.L.870 Unreserved, Designated for Other Items            | 951,126                    | 0                          | 0                          |
| G.L.875 Unreserved, Designated for Contingencies          | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance             | 602,274                    | 638,380                    | 793,611                    |
| G. Total ENDING FUND BALANCE (D + E, + or - F)            | 1,600,806                  | 686,863                    | 845,611 1/                 |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

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|   | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|---|----------------------------|----------------------------|----------------------------|
| LOCAL TAXES   |                            |                            |                            |
| 1100 Local Property Taxes                                   | 3,843,526                  | 4,304,799                  | 4,676,535                  |
| 1300 Sale of Tax Title Property                             | 0                          | 0                          | 0                          |
| 1400 Local In-Lieu-of Taxes                                 | 0                          | 0                          | 0                          |
| 1500 Timber Excise Tax                                      | 7,203                      | 7,201                      | 3,465                      |
| 1600 County Administered Forests                            | 0                          | 0                          | 0                          |
| 1900 Other Local Taxes                                      | 0                          | 0                          | 0                          |
| 1000 Total LOCAL TAXES                                      | 3,850,729                  | 4,312,000                  | 4,680,000                  |
| LOCAL SUPPORT NONTAX  |                            |                            |                            |
| 2100 Tuitions and Fees, Unassigned                          | 75,188                     | 60,000                     | 75,000                     |
| 2131 Secondary Vocational Education Tuition                 | 0                          | 0                          | 0                          |
| 2145 Skills Center Tuitions and Fees                        | 0                          | 0                          | 0                          |
| 2171 Traffic Safety Education Fees                          | 0                          | 0                          | 0                          |
| 2173 Summer School Tuitions and Fees                        | 18,640                     | 0                          | 18,000                     |
| 2186 Community School Tuitions and Fees                     | 0                          | 0                          | 0                          |
| 2188 Day Care Tuitions and Fees                             | 0                          | 0                          | 0                          |
| 2200 Sales of Goods, Supplies, and Services, Unassigned     | 24,687                     | 17,000                     | 19,000                     |
| 2231 Secondary Voc.Ed.,Sales of Goods,Supplies and Services | 0                          | 0                          | 0                          |
| 2245 Skills Center, Sales of Goods, Supplies and Services   | 0                          | 0                          | 0                          |
| 2288 Day Care   | 9,022                      | 9,200                      | 9,200                      |
| 2289 Other Community Services                               | 118,102                    | 60,000                     | 50,000                     |
| 2298 School Food Services                                   | 742,846                    | 710,000                    | 770,000                    |
| 2299 School Bus Revenue                                     | 12,201                     | 10,000                     | 5,000                      |
| 2300 Investment Earnings                                    | 54,158                     | 35,000                     | 90,000                     |
| 2400 Interfund Loan Interest Earnings                       | 0                          | 0                          | 0                          |
| 2500 Gifts and Donations                                    | 0                          | 0                          | 0                          |
| 2600 Fines and Damages                                      | 9,898                      | 8,000                      | 9,000                      |
| 2700 Rentals and Leases                                     | 7,956                      | 8,500                      | 8,000                      |
| 2800 Insurance Recoveries                                   | 1,515                      | 5,000                      | 5,000                      |
| 2900 Local Support Nontax, Unassigned                       | 117,182                    | 148,582                    | 120,000                    |
| 2910 E-Rate   | 0                          | 0                          | 0                          |
| 2000 Total LOCAL SUPPORT NONTAX                             | 1,191,395                  | 1,071,282                  | 1,178,200                  |

WEST VALLEY SCHOOL DISTRICT No. 208  
GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (Contd.)

RUN NOV 01, 2006 @ 16:09

|  | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|--|----------------------------|----------------------------|----------------------------|
| STATE, GENERAL PURPOSE                                   |                            |                            |                            |
| 3100 Apportionment                                       | 18,935,584                 | 19,675,294                 | 21,060,163                 |
| 3300 Local Effort Assistance                             | 1,018,331                  | 1,104,688                  | 1,160,000                  |
| 3600 State Forests                                       | 0                          | 0                          | 0                          |
| 3900 Other State General Purpose, Unassigned             | 0                          | 0                          | 0                          |
| 3000 Total STATE, GENERAL PURPOSE                        | 19,953,915                 | 20,779,982                 | 22,220,163                 |
| STATE, SPECIAL PURPOSE                                   |                            |                            |                            |
| 4100 Special Purpose, Unassigned                         | 0                          | 0                          | 0                          |
| 4121 Special Education                                   | 2,124,030                  | 2,283,108                  | 2,338,639                  |
| 4126 State Institutions, Special Education               | 0                          | 0                          | 0                          |
| 4155 Learning Assistance                                 | 166,806                    | 233,062                    | 259,169                    |
| 4156 State Institutions, Centers, and Homes - Delinquent | 0                          | 0                          | 0                          |
| 4158 Special and Pilot Programs                          | 19,086                     | 9,778                      | 5,030                      |
| 4163 Promoting Academic Success                          | XXXXXX                     | XXXXXX                     | 100,000                    |
| 4165 Transitional Bilingual                              | 31,862                     | 37,420                     | 31,421                     |
| 4166 Student Achievement                                 | 1,125,725                  | 1,341,600                  | 1,688,250                  |
| 4174 Highly Capable                                      | 30,746                     | 31,529                     | 33,381                     |
| 4188 Day Care  | 0                          | 450,000                    | 535,000                    |
| 4198 School Food Services                                | 18,673                     | 19,242                     | 23,884                     |
| 4199 Transportation - Operations                         | 677,385                    | 703,206                    | 787,160                    |
| 4300 Other State Agencies, Unassigned                    | 0                          | 0                          | 0                          |
| 4321 Special Education - Other State Agencies            | XXXXXX                     | 0                          | 0                          |
| 4326 State Institutions - Special Ed-Other St Agencies   | XXXXXX                     | 0                          | 0                          |
| 4356 State Institutions, Ctrs Hms Dlin-Other St.Agcs     | XXXXXX                     | 0                          | 0                          |
| 4358 Special & Pilot Programs - Other State Agencies     | XXXXXX                     | 0                          | 0                          |
| 4365 Transitional Billigual - Other State Agencies       | XXXXXX                     | 0                          | 0                          |
| 4388 Day Care - Other State Agencies                     | 0                          | 0                          | 0                          |
| 4398 School Food Service - Other State Agnecies          | XXXXXX                     | 0                          | 0                          |
| 4399 Transportation - Operations -Other State Agencies   | XXXXXX                     | 0                          | 0                          |
| 4000 Total STATE, SPECIAL PURPOSE                        | 4,194,313                  | 5,108,945                  | 5,801,934                  |
| FEDERAL, GENERAL PURPOSE                                 |                            |                            |                            |
| 5200 General Purpose Direct Federal Grants, Unassigned   | 154                        | 0                          | 0                          |
| 5300 Impact Aid, M & O                                   | 0                          | 0                          | 0                          |
| 5329 Impact Aid, Special Education Funding               | 0                          | 0                          | 0                          |
| 5400 Federal In-Lieu-of Taxes                            | 0                          | 0                          | 0                          |
| 5500 Federal Forests                                     | 143,159                    | 140,000                    | 147,000                    |
| 5000 Total FEDERAL, GENERAL PURPOSE                      | 143,313                    | 140,000                    | 147,000                    |

WEST VALLEY SCHOOL DISTRICT No. 208  
GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (Contd.)

RUN NOV 01, 2006 @ 16:09

|  | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|--|----------------------------|----------------------------|----------------------------|
| FEDERAL, SPECIAL PURPOSE                               |                            |                            |                            |
| 6100 Special Purpose, OSPI, Unassigned                 | 0                          | 0                          | 0                          |
| 6121 Special Education, Medicaid Reimbursement         | 25,503                     | 20,000                     | 25,000                     |
| 6124 Special Education, Supplemental                   | 733,947                    | 851,275                    | 831,268                    |
| 6138 Secondary Vocational Education                    | 20,045                     | 85,000                     | 20,000                     |
| 6146 Skills Center                                     | 0                          | 0                          | 0                          |
| 6151 Disadvantaged ( formerly Remediation )            | 272,123                    | 300,717                    | 299,268                    |
| 6152 School Improvement, Federal                       | 157,291                    | 164,617                    | 142,660                    |
| 6153 Migrant   | 57,244                     | 58,459                     | 58,459                     |
| 6154 Reading First                                     | 0                          | 0                          | 0                          |
| 6157 Institutions, Neglected and Delinquent            | 0                          | 0                          | 0                          |
| 6161 Head Start  | XXXXXX                     | 0                          | 0                          |
| 6162 Math & Science - Professional Development         | XXXXXX                     | 0                          | 0                          |
| 6164 Limited English Proficiency                       | 0                          | 0                          | 0                          |
| 6167 Indian Education JOM                              | XXXXXX                     | 0                          | 0                          |
| 6168 Indian Education, ED                              | XXXXXX                     | 0                          | 0                          |
| 6176 Targeted Assistance                               | 0                          | 0                          | 0                          |
| 6177 Eisenhower Professional Development               | 0                          | XXXXXX                     | XXXXXX                     |
| 6178 Youth Training Programs                           | XXXXXX                     | 0                          | 0                          |
| 6188 Day Care  | 0                          | 0                          | 0                          |
| 6189 Other Community Services                          | 0                          | 0                          | 0                          |
| 6198 School Food Services                              | 479,756                    | 460,000                    | 520,000                    |
| 6199 Transportation - Operations                       | XXXXXX                     | 0                          | 0                          |
| 6200 Direct Special Purpose Grants                     | 54,018                     | 54,000                     | 56,000                     |
| 6221 Special Education - Medical Reimbursement         | XXXXXX                     | 0                          | 0                          |
| 6224 Special Education - Supplemental                  | XXXXXX                     | 0                          | 0                          |
| 6238 Secondary Vocational Education                    | XXXXXX                     | 0                          | 0                          |
| 6246 Skills Center                                     | XXXXXX                     | 0                          | 0                          |
| 6251 Disadvantaged ( Formerly Remediation )            | XXXXXX                     | 0                          | 0                          |
| 6252 School Improvement, Federal                       | XXXXXX                     | 0                          | 0                          |
| 6253 Migrant   | XXXXXX                     | 0                          | 0                          |
| 6254 Reading First, Federal                            | XXXXXX                     | 0                          | 0                          |
| 6257 Institutions, Neglected and Delinquent            | XXXXXX                     | 0                          | 0                          |
| 6261 Head Start  | 0                          | 0                          | 0                          |
| 6262 Math & Science - Professional Development         | XXXXXX                     | 0                          | 0                          |
| 6264 Limited English Proficiency (formerly Bilingual)  | 0                          | 0                          | 0                          |
| 6267 Indian Education JOM                              | 0                          | 0                          | 0                          |
| 6268 Indian Education, ED                              | 0                          | 0                          | 0                          |
| 6276 Targeted Assistance                               | XXXXXX                     | 0                          | 0                          |
| 6278 Youth Training, Direct Grants                     | 0                          | 0                          | 0                          |
| 6288 Day Care  | XXXXXX                     | 0                          | 0                          |
| 6289 Other Community Services                          | 0                          | 0                          | 0                          |
| 6298 School Food Services                              | XXXXXX                     | 0                          | 0                          |
| 6299 Transportation - Operations                       | XXXXXX                     | 0                          | 0                          |
| 6300 Federal Grants Through Other Agencies, Unassigned | 27,867                     | 27,867                     | 0                          |
| 6310 Medicaid Administrative Match                     | 0                          | 0                          | 0                          |
| 6321 Special Education - Medicaid Reimbursement        | XXXXXX                     | 0                          | 0                          |
| 6324 Special Education - Supplemental                  | XXXXXX                     | 0                          | 0                          |
| 6338 Secondary Vocational Education                    | XXXXXX                     | 0                          | 0                          |
| 6346 Skills Center                                     | XXXXXX                     | 0                          | 0                          |

WEST VALLEY SCHOOL DISTRICT No. 208

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

|   | (1)        | (2)        | (3)        |
|---|------------|------------|------------|
|   | Actual     | Budget     | Budget     |
|   | 2004-2005  | 2005-2006  | 2006-2007  |
| 6351 Disadvantaged ( formerly Remediation )           | XXXXXX     | 0          | 0          |
| 6352 School Improvement, Federal                      | 0          | 0          | 0          |
| 6353 Migrant  | XXXXXX     | 0          | 0          |
| 6354 Reading First, Federal                           | XXXXXX     | 0          | 0          |
| 6357 Institutions, Neglected and Delinquent           | 0          | 0          | 0          |
| 6361 Head Start                                       | 0          | 0          | 0          |
| 6362 Math & Science - Professional Development        | XXXXXX     | 0          | 0          |
| 6364 Limited English Proficiency (formerly Bilingual) | XXXXXX     | 0          | 0          |
| 6367 Indian Education JOM                             | 0          | 0          | 0          |
| 6368 Indian Education, ED                             | XXXXXX     | 0          | 0          |
| 6376 Targeted Assistance                              | XXXXXX     | 0          | 0          |
| 6377 Eisenhower Professional Development              | 0          | XXXXXX     | XXXXXX     |
| 6378 Youth Training                                   | 0          | 0          | 0          |
| 6388 Day Care   | XXXXXX     | 0          | 0          |
| 6389 Other Community Services                         | 0          | 0          | 0          |
| 6398 School Food Services                             | XXXXXX     | 0          | 0          |
| 6399 Transportation - Operations                      | XXXXXX     | 0          | 0          |
| 6998 USDA Commodities                                 | 118,236    | 75,000     | 100,000    |
| 6000 Total FEDERAL, SPECIAL PURPOSE                   | 1,946,030  | 2,096,935  | 2,052,655  |
| REVENUES FROM OTHER SCHOOL DISTRICTS                  |            |            |            |
| 7100 Program Participation, Unassigned                | 0          | 0          | 0          |
| 7121 Special Education                                | 0          | 0          | 0          |
| 7131 Vocational Education                             | 0          | 0          | 0          |
| 7145 Skills Center                                    | 0          | 0          | 0          |
| 7197 Support Services                                 | 0          | 0          | 0          |
| 7198 School Food Services                             | 0          | 0          | 0          |
| 7199 Transportation                                   | 0          | 0          | 0          |
| 7301 Nonhigh Participation                            | 0          | 0          | 0          |
| 7000 Total REVENUES FROM OTHER SCHOOL DISTRICTS       | 0          | 0          | 0          |
| REVENUES FROM OTHER ENTITIES                          |            |            |            |
| 8100 Governmental Entities                            | 0          | 0          | 0          |
| 8188 Day Care   | 0          | 0          | 0          |
| 8189 Community Services                               | 0          | 0          | 0          |
| 8198 School Food Services                             | 0          | 0          | 0          |
| 8199 Transportation                                   | 0          | 0          | 0          |
| 8500 Nonfederal ESD                                   | 0          | 0          | 0          |
| 8000 TOTAL REVENUES FROM OTHER ENTITIES               | 0          | 0          | 0          |
| OTHER FINANCING SOURCES                               |            |            |            |
| 9100 Sale of Bonds                                    | 0          | 0          | 0          |
| 9300 Sale of Equipment                                | 0          | 0          | 0          |
| 9400 Compensated Loss of Fixed Assets                 | 0          | 0          | 0          |
| 9500 Long-Term Financing                              | 0          | 0          | 0          |
| 9900 Transfers  | 0          | 0          | 0          |
| 9000 Total OTHER FINANCING SOURCES                    | 0          | 0          | 0          |
| TOTAL REVENUES AND OTHER FINANCING SOURCES            | 31,279,697 | 33,509,144 | 36,079,952 |

WEST VALLEY SCHOOL DISTRICT No. 208  
EXPENDITURE BY PROGRAM

RUN NOV 01, 2006 @ 16:09

|   | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|---|----------------------------|----------------------------|----------------------------|
| REGULAR INSTRUCTION                       |                            |                            |                            |
| 01 Basic Education                        | 18,320,500                 | 19,680,344                 | 21,152,615                 |
| 00 Total REGULAR INSTRUCTION              | 18,320,500                 | 19,680,344                 | 21,152,615                 |
| SPECIAL EDUCATION BASIC, STATE            |                            |                            |                            |
| 21 Special Ed, Basic, State               | 1,789,249                  | 2,040,711                  | 2,142,490                  |
| 24 Special Ed, Supplemental, Federal      | 715,347                    | 824,879                    | 804,889                    |
| 26 Special Ed, Institutions, State        | 0                          | 0                          | 0                          |
| 29 Special Ed, Other Categorical          | 0                          | 0                          | 0                          |
| 20 Total SPECIAL EDUCATION INSTRUCTION    | 2,504,596                  | 2,865,590                  | 2,947,379                  |
| VOCATIONAL EDUCATION INSTRUCTION          |                            |                            |                            |
| 31 Vocational, Basic, State               | 960,022                    | 862,241                    | 934,334                    |
| 38 Vocational, Federal                    | 19,537                     | 85,000                     | 18,762                     |
| 39 Vocational, Other Categorical          | 0                          | 0                          | 0                          |
| 30 Total VOCATIONAL EDUCATION INSTRUCTION | 979,559                    | 947,241                    | 953,096                    |
| SKILLS CENTER INSTRUCTION                 |                            |                            |                            |
| 45 Skills Center, Basic, State            | 0                          | 0                          | 0                          |
| 46 Skills Center, Federal                 | 0                          | 0                          | 0                          |
| 40 Total SKILLS CENTER INSTRUCTION        | 0                          | 0                          | 0                          |

WEST VALLEY SCHOOL DISTRICT No. 208  
EXPENDITURE BY PROGRAM (Contd.)

RUN NOV 01, 2006 @ 16:09

|  | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|--|----------------------------|----------------------------|----------------------------|
| COMPENSATORY EDUCATION INSTRUCTION             |                            |                            |                            |
| 51 Disadvantaged, Fed (fm Remediation)         | 265,229                    | 291,393                    | 280,739                    |
| 52 School Improvement, Federal                 | 153,358                    | 160,502                    | 133,828                    |
| 53 Migrant, Federal                            | 55,794                     | 56,646                     | 54,840                     |
| 54 Reading First, Federal                      | 0                          | 0                          | 0                          |
| 55 Learning Assistance, State                  | 163,196                    | 225,835                    | 243,123                    |
| 56 Inst, Cntr & Homes for Delinquents, State   | 0                          | 0                          | 0                          |
| 57 Inst, Neglected and Delinquent, Fed         | 0                          | 0                          | 0                          |
| 58 Special and Pilot Programs, State           | 18,078                     | 9,778                      | 5,030                      |
| 61 Head Start, Federal                         | 0                          | 0                          | 0                          |
| 62 Math & Science-Professional Development     | XXXXXX                     | 0                          | 0                          |
| 63 Promoting Academic Success                  | XXXXXX                     | XXXXXX                     | 93,809                     |
| 64 L E P, Federal (fm Bilingual)               | 0                          | 0                          | 0                          |
| 65 Transitional Bilingual, State               | 26,507                     | 31,183                     | 26,294                     |
| 66 Student Achievement, State                  | 938,105                    | 1,118,000                  | 1,412,762                  |
| 67 Indian Education, JOM, Federal              | 0                          | 0                          | 0                          |
| 68 Indian Education, ED, Federal               | 0                          | 0                          | 0                          |
| 69 Compensatory, Other                         | 0                          | 0                          | 0                          |
| 50&60 TOTAL COMPENSATORY EDUCATION INSTRUCTION | 1,620,267                  | 1,893,337                  | 2,250,425                  |
| OTHER INSTRUCTIONAL PROGRAMS                   |                            |                            |                            |
| 71 Traffic Safety Education                    | 0                          | 0                          | 0                          |
| 73 Summer School                               | 39,134                     | 0                          | 0                          |
| 74 Highly Capable                              | 25,579                     | 26,275                     | 27,934                     |
| 76 Targeted Assistance, Federal                | 0                          | 0                          | 0                          |
| 77 Eisenhower Professional Development Program | 0                          | XXXXXX                     | XXXXXX                     |
| 78 Youth Training Programs, Federal            | 0                          | 0                          | 0                          |
| 79 Instructional Programs, Other               | 174,061                    | 168,477                    | 150,122                    |
| 70 Total OTHER INSTRUCTIONAL PROGRAMS          | 238,774                    | 194,752                    | 178,056                    |

WEST VALLEY SCHOOL DISTRICT No. 208  
EXPENDITURE BY PROGRAM (Contd.)

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|                             | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|-----------------------------|----------------------------|----------------------------|----------------------------|
| COMMUNITY SERVICES          |                            |                            |                            |
| 81 Public Radio/Television  | 0                          | 0                          | 0                          |
| 86 Community Schools        | 0                          | 0                          | 0                          |
| 88 Day Care                 | 8,461                      | 459,200                    | 544,200                    |
| 89 Other Community Services | 121,598                    | 60,000                     | 50,000                     |
| 80 Total COMMUNITY SERVICES | 130,059                    | 519,200                    | 594,200                    |
| SUPPORT SERVICES            |                            |                            |                            |
| 97 Districtwide Support     | 5,122,903                  | 5,711,205                  | 6,124,553                  |
| 98 School Food Services     | 1,275,789                  | 1,231,653                  | 1,353,444                  |
| 99 Pupil Transportation     | 1,044,554                  | 1,103,055                  | 1,142,767                  |
| 90 Total SUPPORT SERVICES   | 7,443,246                  | 8,045,913                  | 8,620,764                  |
| TOTAL PROGRAM EXPENDITURES  | 31,237,000                 | 34,146,377                 | 36,696,535                 |

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE  
FOR FISCAL YEAR 2006-2007  
OBJECTS OF EXPENDITURE

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| PROGRAM       | Total     | Debit<br>Transfers<br>(0) | Credit<br>Transfers<br>(1) | Certificated<br>Salaries<br>(2) | Classified<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>Instr Res<br>(5) | Purchased<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
|---------------|-----------|---------------------------|----------------------------|---------------------------------|-------------------------------|-----------------------------|------------------------------|------------------------------|---------------|--------------------------|
| 01 BASIC ED   | 21152,615 | 154,130                   |                            | 13226,739                       | 1053,171                      | 4287,918                    | 1462,293                     | 475,064                      | 60,652        | 432,648                  |
| 21 Sp Ed Bas  | 2142,490  |                           |                            | 934,602                         | 447,251                       | 545,237                     | 51,500                       | 163,400                      | 500           |                          |
| 24 Sp Ed Sup  | 804,889   |                           |                            | 267,728                         | 279,294                       | 257,867                     |                              |                              |               |                          |
| 26 Sp Ed Ins  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 29 Sp Ed Oth  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| TOT Sp Ed     | 2947,379  |                           |                            | 1202,330                        | 726,545                       | 803,104                     | 51,500                       | 163,400                      | 500           |                          |
| 31 Voc, Bas   | 934,334   |                           |                            | 514,099                         | 27,854                        | 166,791                     | 193,840                      | 16,000                       |               | 15,750                   |
| 38 Voc, Fed   | 18,762    |                           |                            |                                 |                               |                             | 18,762                       |                              |               |                          |
| 39 Voc, Oth   |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| TOTAL VOC     | 953,096   |                           |                            | 514,099                         | 27,854                        | 166,791                     | 212,602                      | 16,000                       |               | 15,750                   |
| 45 Skills St  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 46 Skills Fd  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| TOT SKILL     |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 51 Disad, Fe  | 280,739   |                           |                            |                                 | 164,175                       | 102,263                     | 13,301                       | 500                          | 500           |                          |
| 52 Schl Impr  | 133,828   |                           |                            | 93,309                          |                               | 28,244                      | 12,275                       |                              |               |                          |
| 53 Migrt, Fed | 54,840    |                           |                            | 14,364                          | 17,538                        | 16,402                      | 4,936                        | 1,600                        |               |                          |
| 54 Read Frst  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 55 Lrng Asst  | 243,123   |                           |                            | 40,310                          | 114,574                       | 81,374                      | 6,865                        |                              |               |                          |
| 56 State Ins  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 57 Inst, Fed  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 58 Spcl. Plt  | 5,030     |                           |                            | 5,030                           |                               |                             |                              |                              |               |                          |
| 61 Head Strt  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 62 Math/Scnc  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 63 PAS        | 93,809    |                           |                            |                                 |                               |                             | 93,809                       |                              |               |                          |
| 64 LEP        |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 65 Trans Bil  | 26,294    |                           |                            | 5,788                           | 10,947                        | 9,211                       | 348                          |                              |               |                          |
| 66 S Achvmnt  | 1412,762  | 20,000                    |                            | 1003,688                        | 76,587                        | 295,536                     | 8,951                        | 7,000                        | 1,000         |                          |
| 67 IndianFed  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 68 IndianFed  |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 69 Comp, Othr |           |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| TOT COMPT     | 2250,425  | 20,000                    |                            | 1162,489                        | 383,821                       | 533,030                     | 140,485                      | 9,100                        | 1,500         |                          |

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE  
FOR FISCAL YEAR 2006-2007  
OBJECTS OF EXPENDITURE (continued)

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| OBJECT       | Total      | Debit<br>Transfers<br>(0) | Credit<br>Transfers<br>(1) | Certificated<br>Salaries<br>(2) | Classified<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>Instr Res<br>(5) | Purchased<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
|--------------|------------|---------------------------|----------------------------|---------------------------------|-------------------------------|-----------------------------|------------------------------|------------------------------|---------------|--------------------------|
| 71 Traffic   |            |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 73 Summer Sc |            |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 74 Highly Cp | 27,934     |                           |                            | 11,520                          |                               | 10,286                      | 6,128                        |                              |               |                          |
| 76 Targ Asst |            |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 78 Youth Tr  |            |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 79 Instr Prg | 150,122    |                           |                            |                                 | 116,439                       | 33,683                      |                              |                              |               |                          |
| TOTAL OTH    | 178,056    |                           |                            | 11,520                          | 116,439                       | 43,969                      | 6,128                        |                              |               |                          |
| 81 Radio/TV  |            |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 86 Cmnty Sch |            |                           |                            |                                 |                               |                             |                              |                              |               |                          |
| 88 Day Care  | 544,200    | 9,200                     |                            |                                 |                               |                             | 178,000                      | 178,000                      |               | 179,000                  |
| 89 Other Cmn | 50,000     | 50,000                    |                            |                                 |                               |                             |                              |                              |               |                          |
| TOT COMM.    | 594,200    | 59,200                    |                            |                                 |                               |                             | 178,000                      | 178,000                      |               | 179,000                  |
| 97 Dist Supp | 6124,553   |                           |                            | 208,861                         | 2131,167                      | 848,149                     | 436,974                      | 2231,877                     | 20,580        | 246,945                  |
| 98 Food Serv | 1353,444   |                           | 59,200                     |                                 | 455,259                       | 186,685                     | 669,200                      | 74,400                       | 1,100         | 26,000                   |
| 99 Pupil Trn | 1142,767   |                           | 174,130                    |                                 | 710,392                       | 304,205                     | 235,300                      | 64,500                       | 2,500         |                          |
| TOTAL SUP    | 8620,764   |                           | 233,330                    | 208,861                         | 3296,818                      | 1339,039                    | 1341,474                     | 2370,777                     | 24,180        | 272,945                  |
| OBJ TOT      | 36,696,535 | 233,330                   | 233,330                    | 16,326,038                      | 5,604,648                     | 7,173,851                   | 3,392,482                    | 3,212,341                    | 86,832        | 900,343                  |

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 01 - Basic Education

RUN NOV 01, 2006 @ 16:09

| Activity     | Total             | FY 2006-2007             |                         |                          |                             |                             |                             |               |                          |
|--------------|-------------------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|              |                   | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 21 Sup Inst  | 148,413           |                          | 105,249                 |                          | 26,164                      | 1,000                       | 15,000                      | 1,000         |                          |
| 22 Lrn Resrc | 595,110           |                          | 186,165                 | 156,682                  | 146,455                     | 81,476                      | 18,903                      | 372           | 5,057                    |
| 23 Principal | 2308,202          |                          | 1176,497                | 470,030                  | 532,086                     | 73,482                      | 37,795                      | 11,312        | 7,000                    |
| 24 Guid/Coun | 735,420           |                          | 496,503                 | 57,544                   | 170,065                     | 9,772                       | 700                         | 836           |                          |
| 25 Man/Safe  | 19,246            |                          | 8,286                   | 4,752                    | 4,708                       |                             | 1,500                       |               |                          |
| 26 Hlth Serv | 56,148            |                          |                         | 34,381                   | 16,467                      | 500                         | 4,000                       | 800           |                          |
| 27 Teaching  | 16188,552         | 19,130                   | 10533,261               | 325,082                  | 3270,060                    | 1281,363                    | 324,733                     | 14,332        | 420,591                  |
| 28 Extracur  | 1101,524          | 135,000                  | 720,778                 | 4,700                    | 121,913                     | 14,700                      | 72,433                      | 32,000        |                          |
| 29 Pay Schl  |                   |                          |                         |                          |                             |                             |                             |               |                          |
| TOTALS       | 21152,615         | 154,130                  | 13226,739               | 1053,171                 | 4287,918                    | 1462,293                    | 475,064                     | 60,652        | 432,648                  |
|              | FTE Program Staff |                          | 217.141                 | 34.417                   |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| ACTIVITY<br>CODE     | TITLE OF POSITION                               | PROGRAM NAME | FTE 1/ | ANNUAL SALARY RATES * * * |                |           | TOTAL<br>ANNUAL SALARY 2/ |
|----------------------|---|--------------|--------|---------------------------|----------------|-----------|---------------------------|
|                      |   |              |        | Basic Education           | No. 01<br>HIGH | LOW       |                           |
| 01-21-005            | OTHER SALARY ITEMS                              |              | 0.000  |                           |                | 0.00      | 10,000                    |
| 01-21-120            | DEPUTY/ASSISTANT SUPERINTENDENT                 |              | 1.000  | 93,749                    | 93,749         | 93,749.00 | 93,749                    |
| 01-21-121            | DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NO |              | 0.000  |                           |                | 0.00      | 1,500                     |
| TOTAL OF ACTIVITY 21 |   |              | 1.000  |                           |                |           | 105,249                   |
| 01-22-410            | OTHER SUPPORT PERSONNEL                         |              | 2.805  | 59,157                    | 59,157         | 59,157.22 | 165,936                   |
| 01-22-412            | LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HO |              | 0.000  |                           |                | 0.00      | 20,229                    |
| TOTAL OF ACTIVITY 22 |   |              | 2.805  |                           |                |           | 186,165                   |
| 01-23-005            | OTHER SALARY ITEMS                              |              | 0.000  |                           |                | 0.00      | 31,784                    |
| 01-23-210            | ELEMENTARY PRINCIPAL                            |              | 8.000  | 90,770                    | 84,422         | 85,215.50 | 681,724                   |
| 01-23-211            | ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME      |              | 0.000  |                           |                | 0.00      | 10,500                    |
| 01-23-212            | ELEMENTARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS  |              | 0.000  |                           |                | 0.00      | 19,176                    |
| 01-23-221            | ELEMENTARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME |              | 0.000  |                           |                | 0.00      | 1,500                     |
| 01-23-230            | SECONDARY PRINCIPAL                             |              | 2.000  | 97,079                    | 90,770         | 93,924.50 | 187,849                   |
| 01-23-231            | SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME       |              | 0.000  |                           |                | 0.00      | 3,000                     |
| 01-23-232            | SECONDARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS   |              | 0.000  |                           |                | 0.00      | 4,941                     |
| 01-23-240            | SECONDARY VICE PRINCIPAL                        |              | 2.667  | 84,422                    | 84,422         | 84,421.82 | 225,153                   |
| 01-23-241            | SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME  |              | 0.000  |                           |                | 0.00      | 4,500                     |
| 01-23-242            | SECONDARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HO |              | 0.000  |                           |                | 0.00      | 6,370                     |
| TOTAL OF ACTIVITY 23 |   |              | 12.667 |                           |                |           | 1,176,497                 |
| 01-24-002            | SUBSTITUTE PAY                                  |              | 0.000  |                           |                | 0.00      | 2,000                     |
| 01-24-420            | COUNSELOR                                       |              | 8.351  | 59,157                    | 33,557         | 52,817.87 | 441,082                   |
| 01-24-422            | COUNSELOR SUPPLEMENTAL DAYS & HOURS             |              | 0.000  |                           |                | 0.00      | 53,421                    |
| TOTAL OF ACTIVITY 24 |   |              | 8.351  |                           |                |           | 496,503                   |
| 01-25-005            | OTHER SALARY ITEMS                              |              | 0.000  |                           |                | 0.00      | 8,286                     |

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.  
2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.  
3/ Use three decimal places.

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| ACTIVITY<br>CODE     | TITLE OF POSITION                            | PROGRAM NAME | Basic Education |  | No. 01      |                      |                  | TOTAL<br>ANNUAL SALARY 2/ |
|----------------------|--|--------------|-----------------|--|-------------|----------------------|------------------|---------------------------|
|                      |  |              | FTE 1/          |  | ***<br>HIGH | ANNUAL SALARY<br>LOW | RATES<br>AVERAGE |                           |
| TOTAL OF ACTIVITY 25 |  |              | 0.000           |  |             |                      |                  | 8,286                     |
| 01-27-001            | SICK LEAVE                                   |              | 0.000           |  |             |                      | 0.00             | 50,000                    |
| 01-27-002            | SUBSTITUTE PAY                               |              | 0.000           |  |             |                      | 0.00             | 205,500                   |
| 01-27-005            | OTHER SALARY ITEMS                           |              | 0.000           |  |             |                      | 0.00             | 177,827                   |
| 01-27-310            | ELEMENTARY TEACHER                           |              | 104.850         |  | 59,157      | 32,211               | 51,141.28        | 5,362,163                 |
| 01-27-312            | ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS |              | 0.000           |  |             |                      | 0.00             | 318,327                   |
| 01-27-320            | SECONDARY TEACHER                            |              | 80.968          |  | 59,157      | 31,780               | 48,780.72        | 3,949,677                 |
| 01-27-322            | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS  |              | 0.000           |  |             |                      | 0.00             | 300,035                   |
| 01-27-330            | OTHER TEACHER                                |              | 3.000           |  | 56,643      | 43,115               | 52,133.67        | 156,401                   |
| 01-27-332            | OTHER TEACHER SUPPLEMENTAL DAYS & HOURS      |              | 0.000           |  |             |                      | 0.00             | 13,331                    |
| TOTAL OF ACTIVITY 27 |  |              | 188.818         |  |             |                      |                  | 10,533,261                |
| 01-28-005            | OTHER SALARY ITEMS                           |              | 0.000           |  |             |                      | 0.00             | 527,341                   |
| 01-28-510            | EXTRACURRICULAR                              |              | 3.500           |  | 59,157      | 39,044               | 49,308.29        | 172,579                   |
| 01-28-512            | EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS    |              | 0.000           |  |             |                      | 0.00             | 20,858                    |
| TOTAL OF ACTIVITY 28 |  |              | 3.500           |  |             |                      |                  | 720,778                   |
| PROGRAM TOTAL        |  |              | 217.141 3/      |  |             |                      |                  | 13,226,739                |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| ACTIVITY<br>CODE     | TITLE OF POSITION  | PROGRAM NAME _____ Basic Education _____ No. 01 |                    | * * * HOURLY RATES OF PAY * * * |         |         | TOTAL<br>ANNUAL SALARY 2/ |
|----------------------|--------------------|---|--------------------|---------------------------------|---------|---------|---------------------------|
|                      |                    | FTE 1/  | NUMBER<br>OF HOURS | HIGH                            | LOW     | AVERAGE |                           |
| 01-22-002            | SUBSTITUTE PAY     | 0.000   | 0.00               | 0.0000                          | 0.0000  | 0.0000  | 5,060                     |
| 01-22-005            | OTHER SALARY ITEMS | 0.000   | 0.00               | 0.0000                          | 0.0000  | 0.0000  | 1,071                     |
| 01-22-910            | AIDES              | 5.955   | 12,381.08          | 12.1600                         | 12.1597 | 12.1598 | 150,551                   |
| TOTAL OF ACTIVITY 22 |                    | 5.955   |                    |                                 |         |         | 156,682                   |
| 01-23-002            | SUBSTITUTE PAY     | 0.000   | 0.00               | 0.0000                          | 0.0000  | 0.0000  | 15,180                    |
| 01-23-910            | AIDES              | 1.804   | 3,752.72           | 12.1601                         | 12.1599 | 12.1600 | 45,633                    |
| 01-23-940            | OFFICE/CLERICAL    | 12.748  | 26,515.43          | 16.0500                         | 15.2200 | 15.4332 | 409,217                   |
| TOTAL OF ACTIVITY 23 |                    | 14.552  |                    |                                 |         |         | 470,030                   |
| 01-24-940            | OFFICE/CLERICAL    | 1.818   | 3,780.78           | 15.2200                         | 15.2200 | 15.2201 | 57,544                    |
| TOTAL OF ACTIVITY 24 |                    | 1.818   |                    |                                 |         |         | 57,544                    |
| 01-25-910            | AIDES              | 0.188   | 390.75             | 12.1600                         | 12.1600 | 12.1612 | 4,752                     |
| TOTAL OF ACTIVITY 25 |                    | 0.188   |                    |                                 |         |         | 4,752                     |
| 01-26-960            | PROFESSIONAL       | 0.724   | 1,504.00           | 23.2300                         | 22.4900 | 22.8597 | 34,381                    |
| TOTAL OF ACTIVITY 26 |                    | 0.724   |                    |                                 |         |         | 34,381                    |
| 01-27-001            | SICK LEAVE         | 0.000   | 0.00               | 0.0000                          | 0.0000  | 0.0000  | 5,500                     |
| 01-27-002            | SUBSTITUTE PAY     | 0.000   | 0.00               | 0.0000                          | 0.0000  | 0.0000  | 21,760                    |
| 01-27-005            | OTHER SALARY ITEMS | 0.000   | 0.00               | 0.0000                          | 0.0000  | 0.0000  | 9,768                     |
| 01-27-910            | AIDES              | 10.940  | 22,746.58          | 12.1606                         | 12.1592 | 12.1598 | 276,594                   |

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

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| ACTIVITY<br>CODE | TITLE OF POSITION    | PROGRAM NAME _____ Basic Education _____ No. 01 |                    | * * * HOURLY RATES OF PAY * * * |         |         | TOTAL<br>ANNUAL SALARY 2/ |
|------------------|----------------------|---|--------------------|---------------------------------|---------|---------|---------------------------|
|                  |                      | FTE 1/  | NUMBER<br>OF HOURS | HIGH                            | LOW     | AVERAGE |                           |
| 01-27-990        | DIRECTOR/SUPERVISOR  | 0.240   | 500.00             | 22.9200                         | 22.9200 | 22.9200 | 11,460                    |
|                  | TOTAL OF ACTIVITY 27 | 11.180  |                    |                                 |         |         | 325,082                   |
| 01-28-005        | OTHER SALARY ITEMS   | 0.000   | 0.00               | 0.0000                          | 0.0000  | 0.0000  | 4,700                     |
|                  | TOTAL OF ACTIVITY 28 | 0.000   |                    |                                 |         |         | 4,700                     |
|                  | PROGRAM TOTAL        | 34.417  | 3/                 |                                 |         |         | 1,053,171                 |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 21 - Special Ed, Basic, State

RUN NOV 01, 2006 @ 16:09

| Activity          | Total    | Debit<br>Transfer<br>(0) | FY 2006-2007<br>OBJECTS OF EXPENDITURE |                          |                             |                             |                             | Travel<br>(8) | Capital<br>Outlay<br>(9) |
|-------------------|----------|--------------------------|--|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |          |                          | Cert<br>Salaries<br>(2)                | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) |               |                          |
| 21 Sup Inst       | 41,136   |                          |  | 28,083                   | 13,053                      |                             |                             |               |                          |
| 22 Lrn Resrc      |          |                          |  |                          |                             |                             |                             |               |                          |
| 23 Principal      |          |                          |  |                          |                             |                             |                             |               |                          |
| 24 Guid/Coun      | 267,481  |                          | 208,723                                |                          | 58,758                      |                             |                             |               |                          |
| 25 Man/Safe       | 22,461   |                          |  | 13,533                   | 8,928                       |                             |                             |               |                          |
| 26 Hlth Serv      | 454,528  |                          | 219,706                                | 42,138                   | 92,684                      |                             | 100,000                     |               |                          |
| 27 Teaching       | 1356,884 |                          | 506,173                                | 363,497                  | 371,814                     | 51,500                      | 63,400                      | 500           |                          |
| 28 Extracur       |          |                          |  |                          |                             |                             |                             |               |                          |
| 29 Pay Schl       |          |                          |  |                          |                             |                             |                             |               |                          |
| TOTALS            | 2142,490 |                          | 934,602                                | 447,251                  | 545,237                     | 51,500                      | 163,400                     | 500           |                          |
| FTE Program Staff |          |                          | 16.800                                 | 16.319                   |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| ACTIVITY<br>CODE     | TITLE OF POSITION                              | FTE 1/    | ANNUAL SALARY RATES * * * |        |           | TOTAL<br>ANNUAL SALARY 2/ |
|----------------------|--|-----------|---------------------------|--------|-----------|---------------------------|
|                      |  |           | HIGH                      | LOW    | AVERAGE   |                           |
| 21-24-420            | COUNSELOR                                      | 3.500     | 59,157                    | 43,579 | 53,204.57 | 186,216                   |
| 21-24-422            | COUNSELOR SUPPLEMENTAL DAYS & HOURS            | 0.000     |                           |        | 0.00      | 22,507                    |
| TOTAL OF ACTIVITY 24 |  | 3.500     |                           |        |           | 208,723                   |
| 21-26-005            | OTHER SALARY ITEMS                             | 0.000     |                           |        | 0.00      | 300                       |
| 21-26-450            | COMMUNICATIONS DISORDER SPECIALIST             | 3.500     | 59,157                    | 50,852 | 57,964.29 | 202,875                   |
| 21-26-452            | COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS | 0.000     |                           |        | 0.00      | 16,531                    |
| TOTAL OF ACTIVITY 26 |  | 3.500     |                           |        |           | 219,706                   |
| 21-27-005            | OTHER SALARY ITEMS                             | 0.000     |                           |        | 0.00      | 19,500                    |
| 21-27-310            | ELEMENTARY TEACHER                             | 0.500     | 34,861                    | 34,861 | 34,862.00 | 17,431                    |
| 21-27-312            | ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS   | 0.000     |                           |        | 0.00      | 1,149                     |
| 21-27-320            | SECONDARY TEACHER                              | 1.000     | 39,711                    | 35,432 | 37,176.00 | 37,176                    |
| 21-27-322            | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS    | 0.000     |                           |        | 0.00      | 1,269                     |
| 21-27-330            | OTHER TEACHER                                  | 8.300     | 59,157                    | 32,211 | 47,769.64 | 396,488                   |
| 21-27-332            | OTHER TEACHER SUPPLEMENTAL DAYS & HOURS        | 0.000     |                           |        | 0.00      | 33,160                    |
| TOTAL OF ACTIVITY 27 |  | 9.800     |                           |        |           | 506,173                   |
| PROGRAM TOTAL        |  | 16.800 3/ |                           |        |           | 934,602                   |

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180.

No employee can be more than 1.000 FTE. Include state institutions staff.

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_ Special Ed, Basic, State \_\_\_\_\_ No. 21

| ACTIVITY CODE        | TITLE OF POSITION  | FTE 1/    | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * *<br>HIGH | LOW     | AVERAGE | TOTAL ANNUAL SALARY 2/ |
|----------------------|--------------------|-----------|-----------------|---|---------|---------|------------------------|
| 21-21-005            | OTHER SALARY ITEMS | 0.000     | 0.00            | 0.0000                                  | 0.0000  | 0.0000  | 200                    |
| 21-21-940            | OFFICE/CLERICAL    | 0.881     | 1,832.00        | 15.2200                                 | 15.2200 | 15.2200 | 27,883                 |
| TOTAL OF ACTIVITY 21 |                    | 0.881     |                 |   |         |         | 28,083                 |
| 21-25-910            | AIDES              | 0.535     | 1,112.96        | 12.1600                                 | 12.1600 | 12.1595 | 13,533                 |
| TOTAL OF ACTIVITY 25 |                    | 0.535     |                 |   |         |         | 13,533                 |
| 21-26-005            | OTHER SALARY ITEMS | 0.000     | 0.00            | 0.0000                                  | 0.0000  | 0.0000  | 98                     |
| 21-26-910            | AIDES              | 0.999     | 2,078.38        | 12.1601                                 | 12.1599 | 12.1595 | 25,272                 |
| 21-26-940            | OFFICE/CLERICAL    | 0.663     | 1,379.00        | 12.1604                                 | 12.1583 | 12.1595 | 16,768                 |
| TOTAL OF ACTIVITY 26 |                    | 1.662     |                 |   |         |         | 42,138                 |
| 21-27-005            | OTHER SALARY ITEMS | 0.000     | 0.00            | 0.0000                                  | 0.0000  | 0.0000  | 26,668                 |
| 21-27-910            | AIDES              | 13.241    | 27,542.24       | 16.0000                                 | 12.1599 | 12.2295 | 336,829                |
| TOTAL OF ACTIVITY 27 |                    | 13.241    |                 |   |         |         | 363,497                |
| PROGRAM TOTAL        |                    | 16.319 3/ |                 |   |         |         | 447,251                |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 24 - Special Ed, Supplemental, Federal

RUN NOV 01, 2006 @ 16:09

| Activity          | Total   | Debit<br>Transfer<br>(0) | FY 2006-2007<br>OBJECTS OF EXPENDITURE |                          |                             |                             |                             | Travel<br>(8) | Capital<br>Outlay<br>(9) |
|-------------------|---------|--------------------------|--|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |         |                          | Cert<br>Salaries<br>(2)                | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) |               |                          |
| 21 Sup Inst       | 112,307 |                          | 90,006                                 |                          | 22,301                      |                             |                             |               |                          |
| 22 Lrn Resrc      |         |                          |  |                          |                             |                             |                             |               |                          |
| 24 Guid/Coun      | 32,088  |                          | 20,665                                 |                          | 11,423                      |                             |                             |               |                          |
| 25 Man/Safe       |         |                          |  |                          |                             |                             |                             |               |                          |
| 26 Hlth Serv      | 151,494 |                          | 118,071                                |                          | 33,423                      |                             |                             |               |                          |
| 27 Teaching       | 509,000 |                          | 38,986                                 | 279,294                  | 190,720                     |                             |                             |               |                          |
| 29 Pay Schl       |         |                          |  |                          |                             |                             |                             |               |                          |
| TOTALS            | 804,889 |                          | 267,728                                | 279,294                  | 257,867                     |                             |                             |               |                          |
| FTE Program Staff |         |                          | 4.100                                  | 10.525                   |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

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

| ACTIVITY CODE        | TITLE OF POSITION                               | FTE 1/   | * * * HIGH | ANNUAL SALARY LOW | RATES * * * AVERAGE | TOTAL ANNUAL SALARY 2/ |
|----------------------|---|----------|------------|-------------------|---------------------|------------------------|
| 24-21-130            | OTHER DISTRICT ADMINISTRATOR                    | 1.000    | 86,256     | 86,256            | 86,256.00           | 86,256                 |
| 24-21-131            | OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT T | 0.000    |            |                   | 0.00                | 1,500                  |
| 24-21-132            | OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS  | 0.000    |            |                   | 0.00                | 2,250                  |
| TOTAL OF ACTIVITY 21 |   | 1.000    |            |                   |                     | 90,006                 |
| 24-24-420            | COUNSELOR                                       | 0.500    | 41,314     | 33,557            | 37,436.00           | 18,718                 |
| 24-24-422            | COUNSELOR SUPPLEMENTAL DAYS & HOURS             | 0.000    |            |                   | 0.00                | 1,947                  |
| TOTAL OF ACTIVITY 24 |   | 0.500    |            |                   |                     | 20,665                 |
| 24-26-450            | COMMUNICATIONS DISORDER SPECIALIST              | 2.000    | 56,643     | 54,125            | 55,384.00           | 110,768                |
| 24-26-452            | COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS  | 0.000    |            |                   | 0.00                | 7,303                  |
| TOTAL OF ACTIVITY 26 |   | 2.000    |            |                   |                     | 118,071                |
| 24-27-005            | OTHER SALARY ITEMS                              | 0.000    |            |                   | 0.00                | 1,000                  |
| 24-27-330            | OTHER TEACHER                                   | 0.600    | 57,998     | 57,998            | 57,998.33           | 34,799                 |
| 24-27-332            | OTHER TEACHER SUPPLEMENTAL DAYS & HOURS         | 0.000    |            |                   | 0.00                | 3,187                  |
| TOTAL OF ACTIVITY 27 |   | 0.600    |            |                   |                     | 38,986                 |
| PROGRAM TOTAL        |   | 4.100 3/ |            |                   |                     | 267,728                |

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.  
2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.  
3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

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

| ACTIVITY<br>CODE | TITLE OF POSITION    | FTE 1/<br>OF HOURS | NUMBER<br>OF HOURS | * * *<br>HIGH | HOURLY RATES OF<br>LOW | PAY * * *<br>AVERAGE | TOTAL<br>ANNUAL SALARY 2/ |
|------------------|----------------------|--------------------|--------------------|---------------|------------------------|----------------------|---------------------------|
| 24-27-005        | OTHER SALARY ITEMS   | 0.000              | 0.00               | 0.0000        | 0.0000                 | 0.0000               | 13,155                    |
| 24-27-910        | AIDES                | 10.525             | 21,886.68          | 12.1601       | 12.1599                | 12.1599              | 266,139                   |
|                  | TOTAL OF ACTIVITY 27 | 10.525             |                    |               |                        |                      | 279,294                   |
|                  | PROGRAM TOTAL        | 10.525             | 3/                 |               |                        |                      | 279,294                   |

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

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

3/ Use three decimal places.

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 31 - Vocational, Basic, State

RUN NOV 01, 2006 @ 16:09

| Activity          | Total   | Debit<br>Transfer<br>(0) | FY 2006-2007<br>OBJECTS OF EXPENDITURE |                          |                             |                             |                             |               |
|-------------------|---------|--------------------------|--|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|
|                   |         |                          | Cert<br>Salaries<br>(2)                | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) |
| 21 Sup Inst       | 167,174 |                          | 28,910                                 | 20,860                   | 17,404                      | 100,000                     |                             |               |
| 22 Lrn Resrc      | 23,802  |                          | 12,757                                 | 4,997                    | 6,048                       |                             |                             |               |
| 24 Guid/Coun      | 51,565  |                          | 37,949                                 | 1,997                    | 11,619                      |                             |                             |               |
| 25 Man/Safe       |         |                          |  |                          |                             |                             |                             |               |
| 27 Teaching       | 691,793 |                          | 434,483                                |                          | 131,720                     | 93,840                      | 16,000                      | 15,750        |
| 28 Extracur       |         |                          |  |                          |                             |                             |                             |               |
| 29 Pay Schl       |         |                          |  |                          |                             |                             |                             |               |
| TOTALS            | 934,334 |                          | 514,099                                | 27,854                   | 166,791                     | 193,840                     | 16,000                      | 15,750        |
| FTE Program Staff |         |                          | 9.598                                  | 0.906                    |                             |                             |                             |               |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_ Vocational, Basic, State \_\_\_\_\_ No. 31

| ACTIVITY CODE        | TITLE OF POSITION                               | FTE 1/   | * * * HIGH | ANNUAL SALARY LOW | RATES * * * AVERAGE | TOTAL ANNUAL SALARY 2/ |
|----------------------|---|----------|------------|-------------------|---------------------|------------------------|
| 31-21-250            | OTHER SCHOOL ADMINISTRATOR                      | 0.333    | 84,422     | 84,422            | 84,423.42           | 28,113                 |
| 31-21-252            | OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL DAYS &  | 0.000    |            |                   | 0.00                | 797                    |
| TOTAL OF ACTIVITY 21 |   | 0.333    |            |                   |                     | 28,910                 |
| 31-22-410            | OTHER SUPPORT PERSONNEL                         | 0.195    | 59,157     | 59,157            | 59,158.97           | 11,536                 |
| 31-22-412            | LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HO | 0.000    |            |                   | 0.00                | 1,221                  |
| TOTAL OF ACTIVITY 22 |   | 0.195    |            |                   |                     | 12,757                 |
| 31-24-420            | COUNSELOR                                       | 0.649    | 59,157     | 37,813            | 52,745.76           | 34,232                 |
| 31-24-422            | COUNSELOR SUPPLEMENTAL DAYS & HOURS             | 0.000    |            |                   | 0.00                | 3,717                  |
| TOTAL OF ACTIVITY 24 |   | 0.649    |            |                   |                     | 37,949                 |
| 31-27-001            | SICK LEAVE                                      | 0.000    |            |                   | 0.00                | 1,000                  |
| 31-27-002            | SUBSTITUTE PAY                                  | 0.000    |            |                   | 0.00                | 5,000                  |
| 31-27-005            | OTHER SALARY ITEMS                              | 0.000    |            |                   | 0.00                | 3,000                  |
| 31-27-320            | SECONDARY TEACHER                               | 8.421    | 59,157     | 31,808            | 44,843.13           | 377,624                |
| 31-27-322            | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS     | 0.000    |            |                   | 0.00                | 47,859                 |
| TOTAL OF ACTIVITY 27 |   | 8.421    |            |                   |                     | 434,483                |
| PROGRAM TOTAL        |   | 9.598 3/ |            |                   |                     | 514,099                |

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.  
2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.  
3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| ACTIVITY  | PROGRAM NAME         | FTE 1/   | NUMBER<br>OF HOURS | * * * HOURLY<br>RATES OF PAY * * * | TOTAL<br>ANNUAL SALARY 2/ |
|-----------|----------------------|----------|--------------------|------------------------------------|---------------------------|
| CODE      | TITLE OF POSITION    |          |                    | HIGH LOW AVERAGE                   |                           |
| 31-21-940 | OFFICE/CLERICAL      | 0.648    | 1,348.57           | 16.0500 15.2200 15.4682            | 20,860                    |
|           | TOTAL OF ACTIVITY 21 | 0.648    |                    |                                    | 20,860                    |
| 31-22-005 | OTHER SALARY ITEMS   | 0.000    | 0.00               | 0.0000 0.0000 0.0000               | 61                        |
| 31-22-910 | AIDES                | 0.195    | 405.96             | 12.1608 12.1600 12.1588            | 4,936                     |
|           | TOTAL OF ACTIVITY 22 | 0.195    |                    |                                    | 4,997                     |
| 31-24-940 | OFFICE/CLERICAL      | 0.063    | 131.22             | 15.2200 15.2200 15.2187            | 1,997                     |
|           | TOTAL OF ACTIVITY 24 | 0.063    |                    |                                    | 1,997                     |
|           | PROGRAM TOTAL        | 0.906 3/ |                    |                                    | 27,854                    |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
 PROGRAM 38 - Vocational, Federal

RUN NOV 01, 2006 @ 16:09

| Activity          | Total  | FY 2006-2007             |                         |                          |                             |                             |                             |               |                          |
|-------------------|--------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |        | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 21 Sup Inst       |        |                          |                         |                          |                             |                             |                             |               |                          |
| 22 Lrn Resrc      |        |                          |                         |                          |                             |                             |                             |               |                          |
| 24 Guid/Coun      |        |                          |                         |                          |                             |                             |                             |               |                          |
| 25 Man/Safe       |        |                          |                         |                          |                             |                             |                             |               |                          |
| 27 Teaching       | 18,762 |                          |                         |                          |                             | 18,762                      |                             |               |                          |
| 29 Pay Schl       |        |                          |                         |                          |                             |                             |                             |               |                          |
| 63 Oper Bldg      |        |                          |                         |                          |                             |                             |                             |               |                          |
| TOTALS            | 18,762 |                          |                         |                          |                             | 18,762                      |                             |               |                          |
| FTE Program Staff |        |                          | 0.000                   | 0.000                    |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_ Vocational, Federal \_\_\_\_\_ No. 38

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

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

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180.

No employee can be more than 1.000 FTE. Include state institutions staff.

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_ Vocational, Federal \_\_\_\_\_ No. 38

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

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

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 51 - Disadvantaged, Fed (fm Remediation)

RUN NOV 01, 2006 @ 16:09

| Activity          | Total   | FY 2006-2007             |                         |                          |                             |                             |                             |               |                          |
|-------------------|---------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |         | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 15 Pblc Rltn      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 21 Sup Inst       |         |                          |                         |                          |                             |                             |                             |               |                          |
| 22 Lrn Resrc      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 24 Guid/Coun      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 25 Man/Safe       |         |                          |                         |                          |                             |                             |                             |               |                          |
| 26 Hlth Serv      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 27 Teaching       | 280,739 |                          |                         | 164,175                  | 102,263                     | 13,301                      | 500                         | 500           |                          |
| 29 Pay Schl       |         |                          |                         |                          |                             |                             |                             |               |                          |
| 63 Oper Bldg      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 64 Maint          |         |                          |                         |                          |                             |                             |                             |               |                          |
| 65 Utilities      |         |                          |                         |                          |                             |                             |                             |               |                          |
| TOTALS            | 280,739 |                          |                         | 164,175                  | 102,263                     | 13,301                      | 500                         | 500           |                          |
| FTE Program Staff |         |                          | 0.000                   | 6.087                    |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_Disadvantaged, Fed (fm Remediation)\_\_\_ No. 51

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

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

- 1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
- 2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
- 3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_Disadvantaged, Fed (fm Remediation)\_\_ No. 51

| ACTIVITY CODE | TITLE OF POSITION    | FTE 1/   | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * | TOTAL ANNUAL SALARY 2/ |
|---------------|----------------------|----------|-----------------|---------------------------------|------------------------|
|               |                      |          |                 | HIGH LOW AVERAGE                |                        |
| 51-27-005     | OTHER SALARY ITEMS   | 0.000    | 0.00            | 0.0000 0.0000 0.0000            | 10,837                 |
| 51-27-910     | AIDES                | 6.087    | 12,654.32       | 12.1600 11.7700 12.1174         | 153,338                |
|               | TOTAL OF ACTIVITY 27 | 6.087    |                 |                                 | 164,175                |
|               | PROGRAM TOTAL        | 6.087 3/ |                 |                                 | 164,175                |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 52 - School Improvement, Federal

RUN NOV 01, 2006 @ 16:09

| Activity          | Total   | FY 2006-2007             |                         |                          |                             |                             |                             |               |                          |
|-------------------|---------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |         | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 15 Pblc Rltn      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 21 Sup Inst       |         |                          |                         |                          |                             |                             |                             |               |                          |
| 22 Lrn Resrc      | 12,275  |                          |                         |                          |                             | 12,275                      |                             |               |                          |
| 23 Principal      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 24 Guid/Coun      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 25 Man/Safe       |         |                          |                         |                          |                             |                             |                             |               |                          |
| 26 Hlth Serv      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 27 Teaching       | 121,553 |                          | 93,309                  |                          | 28,244                      |                             |                             |               |                          |
| 29 Pay Schl       |         |                          |                         |                          |                             |                             |                             |               |                          |
| 63 Oper Bldg      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 64 Maint          |         |                          |                         |                          |                             |                             |                             |               |                          |
| 65 Utilities      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 91 Pub Activ      |         |                          |                         |                          |                             |                             |                             |               |                          |
| TOTALS            | 133,828 |                          | 93,309                  |                          | 28,244                      | 12,275                      |                             |               |                          |
| FTE Program Staff |         |                          | 1.775                   | 0.000                    |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

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

| ACTIVITY<br>CODE     | TITLE OF POSITION                            | FTE 1/   | * * * ANNUAL SALARY RATES * * * |        |           | TOTAL            |
|----------------------|--|----------|---------------------------------|--------|-----------|------------------|
|                      |  |          | HIGH                            | LOW    | AVERAGE   | ANNUAL SALARY 2/ |
| 52-27-310            | ELEMENTARY TEACHER                           | 1.775    | 53,183                          | 46,321 | 49,317.18 | 87,538           |
| 52-27-312            | ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000    |                                 |        | 0.00      | 5,771            |
| TOTAL OF ACTIVITY 27 |  | 1.775    |                                 |        |           | 93,309           |
| PROGRAM TOTAL        |  | 1.775 3/ |                                 |        |           | 93,309           |

- 1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
- 2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
- 3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

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

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

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

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 53 - Migrant, Federal

RUN NOV 01, 2006 @ 16:09

| Activity          | Total  | FY 2006-2007             |                         |   |                             |                             |                             |               |                          |
|-------------------|--------|--------------------------|-------------------------|---|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |        | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | OBJECTS OF<br>EXPENDITURE<br>Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 21 Sup Inst       | 16,057 |                          |                         | 8,769   | 5,738                       | 750                         | 800                         |               |                          |
| 22 Lrn Resrc      |        |                          |                         |   |                             |                             |                             |               |                          |
| 24 Guid/Coun      | 16,056 |                          |                         | 8,769   | 5,737                       | 750                         | 800                         |               |                          |
| 25 Man/Safe       |        |                          |                         |   |                             |                             |                             |               |                          |
| 26 Hlth Serv      |        |                          |                         |   |                             |                             |                             |               |                          |
| 27 Teaching       | 22,727 |                          | 14,364                  |   | 4,927                       | 3,436                       |                             |               |                          |
| 29 Pay Schl       |        |                          |                         |   |                             |                             |                             |               |                          |
| 63 Oper Bldg      |        |                          |                         |   |                             |                             |                             |               |                          |
| 64 Maint          |        |                          |                         |   |                             |                             |                             |               |                          |
| 65 Utilities      |        |                          |                         |   |                             |                             |                             |               |                          |
| 68 Insurance      |        |                          |                         |   |                             |                             |                             |               |                          |
| TOTALS            | 54,840 |                          | 14,364                  | 17,538  | 16,402                      | 4,936                       | 1,600                       |               |                          |
| FTE Program Staff |        |                          | 0.335                   | 0.686   |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_ Migrant, Federal \_\_\_\_\_ No. 53

| ACTIVITY<br>CODE     | TITLE OF POSITION                           | FTE 1/   | * * * ANNUAL SALARY RATES * * * |        |           | TOTAL            |
|----------------------|---|----------|---------------------------------|--------|-----------|------------------|
|                      |   |          | HIGH                            | LOW    | AVERAGE   | ANNUAL SALARY 2/ |
| 53-27-320            | SECONDARY TEACHER                           | 0.335    | 40,224                          | 40,224 | 40,223.88 | 13,475           |
| 53-27-322            | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000    |                                 |        | 0.00      | 889              |
| TOTAL OF ACTIVITY 27 |   | 0.335    |                                 |        |           | 14,364           |
| PROGRAM TOTAL        |   | 0.335 3/ |                                 |        |           | 14,364           |

- 1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
- 2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
- 3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| PROGRAM NAME         |                    | Migrant, Federal |                 |                                 |         |         | No. 53  |                        |  |
|----------------------|--------------------|------------------|-----------------|---------------------------------|---------|---------|---------|------------------------|--|
| ACTIVITY CODE        | TITLE OF POSITION  | FTE 1/           | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * | HIGH    | LOW     | AVERAGE | TOTAL ANNUAL SALARY 2/ |  |
| 53-21-005            | OTHER SALARY ITEMS | 0.000            | 0.00            | 0.0000                          | 0.0000  | 0.0000  | 0.0000  | 87                     |  |
| 53-21-940            | OFFICE/CLERICAL    | 0.343            | 714.00          | 12.1600                         | 12.1600 | 12.1597 |         | 8,682                  |  |
| TOTAL OF ACTIVITY 21 |                    | 0.343            |                 |                                 |         |         |         | 8,769                  |  |
| 53-24-005            | OTHER SALARY ITEMS | 0.000            | 0.00            | 0.0000                          | 0.0000  | 0.0000  | 0.0000  | 87                     |  |
| 53-24-940            | OFFICE/CLERICAL    | 0.343            | 714.00          | 12.1600                         | 12.1600 | 12.1597 |         | 8,682                  |  |
| TOTAL OF ACTIVITY 24 |                    | 0.343            |                 |                                 |         |         |         | 8,769                  |  |
| PROGRAM TOTAL        |                    | 0.686            | 3/              |                                 |         |         |         | 17,538                 |  |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 55 - Learning Assistance, State

RUN NOV 01, 2006 @ 16:09

| Activity          | Total   | Debit<br>Transfer<br>(0) | FY 2006-2007<br>OBJECTS OF EXPENDITURE |                          |                             |                             |                             | Travel<br>(8) | Capital<br>Outlay<br>(9) |
|-------------------|---------|--------------------------|--|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |         |                          | Cert<br>Salaries<br>(2)                | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) |               |                          |
| 21 Sup Inst       |         |                          |  |                          |                             |                             |                             |               |                          |
| 22 Lrn Resrc      |         |                          |  |                          |                             |                             |                             |               |                          |
| 24 Guid/Coun      |         |                          |  |                          |                             |                             |                             |               |                          |
| 25 Man/Safe       |         |                          |  |                          |                             |                             |                             |               |                          |
| 26 Hlth Serv      |         |                          |  |                          |                             |                             |                             |               |                          |
| 27 Teaching       | 243,123 |                          | 40,310                                 | 114,574                  | 81,374                      | 6,865                       |                             |               |                          |
| 29 Pay Schl       |         |                          |  |                          |                             |                             |                             |               |                          |
| TOTALS            | 243,123 |                          | 40,310                                 | 114,574                  | 81,374                      | 6,865                       |                             |               |                          |
| FTE Program Staff |         |                          | 0.711                                  | 4.349                    |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

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

| ACTIVITY<br>CODE     | TITLE OF POSITION                           | FTE 1/   | * * * ANNUAL SALARY RATES * * * |        |           | TOTAL            |
|----------------------|---|----------|---------------------------------|--------|-----------|------------------|
|                      |   |          | HIGH                            | LOW    | AVERAGE   | ANNUAL SALARY 2/ |
| 55-27-320            | SECONDARY TEACHER                           | 0.711    | 53,183                          | 53,183 | 53,182.84 | 37,813           |
| 55-27-322            | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000    |                                 |        | 0.00      | 2,497            |
| TOTAL OF ACTIVITY 27 |   | 0.711    |                                 |        |           | 40,310           |
| PROGRAM TOTAL        |   | 0.711 3/ |                                 |        |           | 40,310           |

- 1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
- 2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
- 3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

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

| ACTIVITY CODE | TITLE OF POSITION    | FTE 1/   | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * | TOTAL ANNUAL SALARY 2/ |
|---------------|----------------------|----------|-----------------|---------------------------------|------------------------|
|               |                      |          |                 | HIGH LOW AVERAGE                |                        |
| 55-27-005     | OTHER SALARY ITEMS   | 0.000    | 0.00            | 0.0000 0.0000 0.0000            | 5,120                  |
| 55-27-910     | AIDES                | 4.349    | 9,045.46        | 12.1600 11.7700 12.1004         | 109,454                |
|               | TOTAL OF ACTIVITY 27 | 4.349    |                 |                                 | 114,574                |
|               | PROGRAM TOTAL        | 4.349 3/ |                 |                                 | 114,574                |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 58 - Special and Pilot Programs, State

RUN NOV 01, 2006 @ 16:09

| Activity          | Total | FY 2006-2007             |                         |                          |                             |                             |                             |               |                          |
|-------------------|-------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |       | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 21 Sup Inst       |       |                          |                         |                          |                             |                             |                             |               |                          |
| 22 Lrn Resrc      |       |                          |                         |                          |                             |                             |                             |               |                          |
| 23 Principal      |       |                          |                         |                          |                             |                             |                             |               |                          |
| 24 Guid/Coun      |       |                          |                         |                          |                             |                             |                             |               |                          |
| 25 Man/Safe       |       |                          |                         |                          |                             |                             |                             |               |                          |
| 26 Hlth Serv      |       |                          |                         |                          |                             |                             |                             |               |                          |
| 27 Teaching       | 5,030 |                          | 5,030                   |                          |                             |                             |                             |               |                          |
| 29 Pay Schl       |       |                          |                         |                          |                             |                             |                             |               |                          |
| TOTALS            | 5,030 |                          | 5,030                   |                          |                             |                             |                             |               |                          |
| FTE Program Staff |       |                          | 0.000                   | 0.000                    |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_Special and Pilot Programs, State\_\_\_ No. 58

| ACTIVITY<br>CODE | TITLE OF POSITION    | FTE 1/   | * * * ANNUAL SALARY RATES * * * |     |         | TOTAL            |
|------------------|----------------------|----------|---------------------------------|-----|---------|------------------|
|                  |                      |          | HIGH                            | LOW | AVERAGE | ANNUAL SALARY 2/ |
| 58-27-005        | OTHER SALARY ITEMS   | 0.000    |                                 |     | 0.00    | 5,030            |
|                  | TOTAL OF ACTIVITY 27 | 0.000    |                                 |     |         | 5,030            |
|                  | PROGRAM TOTAL        | 0.000 3/ |                                 |     |         | 5,030            |

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180.

No employee can be more than 1.000 FTE. Include state institutions staff.

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_Special and Pilot Programs, State\_\_\_ No. 58

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

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

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 63 - Promoting Academic Success

RUN NOV 01, 2006 @ 16:09

FY 2006-2007

| ACTIVITY     | Total             | OBJECTS OF EXPENDITURE   |                           |                         |                          |                             |                             |                             |               |                          |
|--------------|-------------------|--------------------------|---------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|              |                   | Debit<br>Transfer<br>(0) | Credit<br>Transfer<br>(1) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 21 Sup Inst  |                   |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 22 Lrn Resrc |                   |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 23 Principal |                   |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 24 Guid/Coun |                   |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 25 Man/Safe  |                   |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 26 Hlth Serv |                   |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 27 Teaching  | 93,809            |                          |                           |                         |                          |                             | 93,809                      |                             |               |                          |
| 29 Pay Schl  |                   |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 59 Transfers |                   |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 63 Oper Bldg |                   |                          |                           |                         |                          |                             |                             |                             |               |                          |
| TOTALS       | 93,809            |                          |                           |                         |                          |                             | 93,809                      |                             |               |                          |
|              | FTE Program Staff |                          |                           | 0.000                   | 0.000                    |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_Promoting Academic Success\_\_\_\_\_ No. 63

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

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

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180.

No employee can be more than 1.000 FTE. Include state institutions staff.

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_Promoting Academic Success\_\_\_\_\_ No. 63

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

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

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 65 - Transitional Bilingual, State

RUN NOV 01, 2006 @ 16:09

| Activity          | Total  | Debit<br>Transfer<br>(0) | FY 2006-2007<br>OBJECTS OF EXPENDITURE |                          |                             |                             |                             | Travel<br>(8) | Capital<br>Outlay<br>(9) |
|-------------------|--------|--------------------------|--|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |        |                          | Cert<br>Salaries<br>(2)                | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) |               |                          |
| 21 Sup Inst       |        |                          |  |                          |                             |                             |                             |               |                          |
| 22 Lrn Resrc      |        |                          |  |                          |                             |                             |                             |               |                          |
| 24 Guid/Coun      |        |                          |  |                          |                             |                             |                             |               |                          |
| 25 Man/Safe       |        |                          |  |                          |                             |                             |                             |               |                          |
| 27 Teaching       | 26,294 |                          | 5,788                                  | 10,947                   | 9,211                       | 348                         |                             |               |                          |
| 29 Pay Schl       |        |                          |  |                          |                             |                             |                             |               |                          |
| TOTALS            | 26,294 |                          | 5,788                                  | 10,947                   | 9,211                       | 348                         |                             |               |                          |
| FTE Program Staff |        |                          | 0.135                                  | 0.431                    |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_Transitional Bilingual, State\_\_\_\_\_ No. 65

| ACTIVITY<br>CODE     | TITLE OF POSITION                           | FTE 1/   | * * * ANNUAL SALARY RATES * * * |        |           | TOTAL            |
|----------------------|---|----------|---------------------------------|--------|-----------|------------------|
|                      |   |          | HIGH                            | LOW    | AVERAGE   | ANNUAL SALARY 2/ |
| 65-27-320            | SECONDARY TEACHER                           | 0.135    | 40,224                          | 40,224 | 40,222.22 | 5,430            |
| 65-27-322            | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000    |                                 |        | 0.00      | 358              |
| TOTAL OF ACTIVITY 27 |   | 0.135    |                                 |        |           | 5,788            |
| PROGRAM TOTAL        |   | 0.135 3/ |                                 |        |           | 5,788            |

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180.

No employee can be more than 1.000 FTE. Include state institutions staff.

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_Transitional Bilingual, State\_\_\_\_\_ No. 65

| ACTIVITY CODE | TITLE OF POSITION    | FTE 1/   | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * | TOTAL ANNUAL SALARY 2/ |
|---------------|----------------------|----------|-----------------|---------------------------------|------------------------|
|               |                      |          |                 | HIGH LOW AVERAGE                |                        |
| 65-27-005     | OTHER SALARY ITEMS   | 0.000    | 0.00            | 0.0000 0.0000 0.0000            | 47                     |
| 65-27-910     | AIDES                | 0.431    | 896.35          | 12.1604 12.1600 12.1604         | 10,900                 |
|               | TOTAL OF ACTIVITY 27 | 0.431    |                 |                                 | 10,947                 |
|               | PROGRAM TOTAL        | 0.431 3/ |                 |                                 | 10,947                 |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 66 - Student Achievement, State

RUN NOV 01, 2006 @ 16:09

| Activity          | Total    | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | FY 2006-2007<br>OBJECTS OF EXPENDITURE |                             |                             | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
|-------------------|----------|--------------------------|-------------------------|--|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |          |                          |                         | Class<br>Salaries<br>(3)               | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) |                             |               |                          |
| 21 Sup Inst       |          |                          |                         |  |                             |                             |                             |               |                          |
| 22 Lrn Resrc      |          |                          |                         |  |                             |                             |                             |               |                          |
| 23 Principal      |          |                          |                         |  |                             |                             |                             |               |                          |
| 24 Guid/Coun      |          |                          |                         |  |                             |                             |                             |               |                          |
| 25 Man/Safe       |          |                          |                         |  |                             |                             |                             |               |                          |
| 26 Hlth Serv      |          |                          |                         |  |                             |                             |                             |               |                          |
| 27 Teaching       | 1412,762 | 20,000                   | 1003,688                | 76,587                                 | 295,536                     | 8,951                       | 7,000                       | 1,000         |                          |
| 29 Pay Schl       |          |                          |                         |  |                             |                             |                             |               |                          |
| TOTALS            | 1412,762 | 20,000                   | 1003,688                | 76,587                                 | 295,536                     | 8,951                       | 7,000                       | 1,000         |                          |
| FTE Program Staff |          |                          | 14.707                  | 2.599                                  |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

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

| ACTIVITY<br>CODE     | TITLE OF POSITION                            | FTE 1/    | * * * ANNUAL SALARY RATES * * * |        |           | TOTAL            |
|----------------------|--|-----------|---------------------------------|--------|-----------|------------------|
|                      |  |           | HIGH                            | LOW    | AVERAGE   | ANNUAL SALARY 2/ |
| 66-27-001            | SICK LEAVE                                   | 0.000     |                                 |        | 0.00      | 1,300            |
| 66-27-002            | SUBSTITUTE PAY                               | 0.000     |                                 |        | 0.00      | 6,000            |
| 66-27-005            | OTHER SALARY ITEMS                           | 0.000     |                                 |        | 0.00      | 170,973          |
| 66-27-310            | ELEMENTARY TEACHER                           | 12.725    | 59,157                          | 35,556 | 52,586.72 | 669,166          |
| 66-27-312            | ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000     |                                 |        | 0.00      | 46,112           |
| 66-27-320            | SECONDARY TEACHER                            | 1.982     | 59,157                          | 31,808 | 51,883.45 | 102,833          |
| 66-27-322            | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS  | 0.000     |                                 |        | 0.00      | 7,304            |
| TOTAL OF ACTIVITY 27 |  | 14.707    |                                 |        |           | 1,003,688        |
| PROGRAM TOTAL        |  | 14.707 3/ |                                 |        |           | 1,003,688        |

- 1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
- 2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
- 3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

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

| ACTIVITY CODE | TITLE OF POSITION    | FTE 1/   | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * | TOTAL ANNUAL SALARY 2/ |
|---------------|----------------------|----------|-----------------|---------------------------------|------------------------|
|               |                      |          |                 | HIGH LOW AVERAGE                |                        |
| 66-27-005     | OTHER SALARY ITEMS   | 0.000    | 0.00            | 0.0000 0.0000 0.0000            | 121                    |
| 66-27-910     | AIDES                | 2.118    | 4,403.58        | 12.1600 12.1600 12.1597         | 53,546                 |
| 66-27-990     | DIRECTOR/SUPERVISOR  | 0.481    | 1,000.00        | 22.9200 22.9200 22.9200         | 22,920                 |
|               | TOTAL OF ACTIVITY 27 | 2.599    |                 |                                 | 76,587                 |
|               | PROGRAM TOTAL        | 2.599 3/ |                 |                                 | 76,587                 |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 74 - Highly Capable

RUN NOV 01, 2006 @ 16:09

| Activity          | Total  | FY 2006-2007             |                         |                          |                             |                             |                             |               |                          |
|-------------------|--------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |        | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 21 Sup Inst       |        |                          |                         |                          |                             |                             |                             |               |                          |
| 22 Lrn Resrc      |        |                          |                         |                          |                             |                             |                             |               |                          |
| 24 Guid/Coun      |        |                          |                         |                          |                             |                             |                             |               |                          |
| 25 Man/Safe       |        |                          |                         |                          |                             |                             |                             |               |                          |
| 26 Hlth Serv      |        |                          |                         |                          |                             |                             |                             |               |                          |
| 27 Teaching       | 27,934 |                          | 11,520                  |                          | 10,286                      | 6,128                       |                             |               |                          |
| 29 Pay Schl       |        |                          |                         |                          |                             |                             |                             |               |                          |
| TOTALS            | 27,934 |                          | 11,520                  |                          | 10,286                      | 6,128                       |                             |               |                          |
| FTE Program Staff |        |                          | 0.200                   | 0.000                    |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME Highly Capable No. 74

| ACTIVITY<br>CODE     | TITLE OF POSITION                            | FTE 1/   | * * * ANNUAL SALARY RATES * * * |        |           | TOTAL            |
|----------------------|--|----------|---------------------------------|--------|-----------|------------------|
|                      |  |          | HIGH                            | LOW    | AVERAGE   | ANNUAL SALARY 2/ |
| 74-27-310            | ELEMENTARY TEACHER                           | 0.200    | 47,223                          | 47,223 | 47,225.00 | 9,445            |
| 74-27-312            | ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000    |                                 |        | 0.00      | 2,075            |
| TOTAL OF ACTIVITY 27 |  | 0.200    |                                 |        |           | 11,520           |
| PROGRAM TOTAL        |  | 0.200 3/ |                                 |        |           | 11,520           |

- 1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
- 2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
- 3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_ Highly Capable \_\_\_\_\_ No. 74

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

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

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 79 - Instructional Programs, Other

RUN NOV 01, 2006 @ 16:09

| Activity          | Total   | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | FY 2006-2007<br>OBJECTS OF EXPENDITURE |                             |                             | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
|-------------------|---------|--------------------------|-------------------------|--|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |         |                          |                         | Class<br>Salaries<br>(3)               | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) |                             |               |                          |
| 21 Sup Inst       |         |                          |                         |  |                             |                             |                             |               |                          |
| 22 Lrn Resrc      |         |                          |                         |  |                             |                             |                             |               |                          |
| 23 Principal      |         |                          |                         |  |                             |                             |                             |               |                          |
| 24 Guid/Coun      |         |                          |                         |  |                             |                             |                             |               |                          |
| 25 Man/Safe       |         |                          |                         |  |                             |                             |                             |               |                          |
| 26 Hlth Serv      |         |                          |                         |  |                             |                             |                             |               |                          |
| 27 Teaching       | 150,122 |                          |                         | 116,439                                | 33,683                      |                             |                             |               |                          |
| 28 Extracur       |         |                          |                         |  |                             |                             |                             |               |                          |
| 29 Pay Schl       |         |                          |                         |  |                             |                             |                             |               |                          |
| 62 Grnds Mai      |         |                          |                         |  |                             |                             |                             |               |                          |
| 63 Oper Bldg      |         |                          |                         |  |                             |                             |                             |               |                          |
| 64 Maint          |         |                          |                         |  |                             |                             |                             |               |                          |
| 65 Utilities      |         |                          |                         |  |                             |                             |                             |               |                          |
| 68 Insurance      |         |                          |                         |  |                             |                             |                             |               |                          |
| 91 Pub Activ      |         |                          |                         |  |                             |                             |                             |               |                          |
| TOTALS            | 150,122 |                          |                         | 116,439                                | 33,683                      |                             |                             |               |                          |
| FTE Program Staff |         |                          | 0.000                   | 2.000                                  |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_Instructional Programs, Other\_\_\_\_\_ No. 79

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

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

- 1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
- 2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
- 3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_Instructional Programs, Other\_\_\_\_\_ No. 79

| ACTIVITY CODE | TITLE OF POSITION    | FTE 1/   | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * | TOTAL ANNUAL SALARY 2/ |
|---------------|----------------------|----------|-----------------|---------------------------------|------------------------|
|               |                      |          |                 | HIGH LOW AVERAGE                |                        |
| 79-27-960     | PROFESSIONAL         | 2.000    | 4,160.00        | 28.2700 27.7100 27.9901         | 116,439                |
|               | TOTAL OF ACTIVITY 27 | 2.000    |                 |                                 | 116,439                |
|               | PROGRAM TOTAL        | 2.000 3/ |                 |                                 | 116,439                |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 88 - Day Care

RUN NOV 01, 2006 @ 16:09

| Activity          | Total   | FY 2006-2007             |                         |                          |                             |                             |                             |               |                          |
|-------------------|---------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |         | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 21 Sup Inst       |         |                          |                         |                          |                             |                             |                             |               |                          |
| 25 Man/SAFE       |         |                          |                         |                          |                             |                             |                             |               |                          |
| 27 Teaching       |         |                          |                         |                          |                             |                             |                             |               |                          |
| 29 Pay Schl       |         |                          |                         |                          |                             |                             |                             |               |                          |
| 42 Food           |         |                          |                         |                          |                             |                             |                             |               |                          |
| 44 Food Srvs      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 63 Oper Bldg      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 65 Utilities      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 68 Insurance      |         |                          |                         |                          |                             |                             |                             |               |                          |
| 91 Pub Activ      | 544,200 | 9,200                    |                         |                          |                             | 178,000                     | 178,000                     |               | 179,000                  |
| TOTALS            | 544,200 | 9,200                    |                         |                          |                             | 178,000                     | 178,000                     |               | 179,000                  |
| FTE Program Staff |         |                          | 0.000                   | 0.000                    |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_ Day Care \_\_\_\_\_ No. 88

| ACTIVITY | TITLE OF POSITION | FTE 1/ | * * *<br>HIGH | ANNUAL SALARY RATES<br>LOW | * * *<br>AVERAGE | TOTAL<br>ANNUAL SALARY 2/ |
|----------|-------------------|--------|---------------|----------------------------|------------------|---------------------------|
|----------|-------------------|--------|---------------|----------------------------|------------------|---------------------------|

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

- 1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
- 2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
- 3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_ Day Care \_\_\_\_\_ No. 88

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

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

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 89 - Other Community Services

RUN NOV 01, 2006 @ 16:09

| Activity          | Total  | FY 2006-2007             |                         |                          |                             |                             |                             |               |                          |
|-------------------|--------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |        | Debit<br>Transfer<br>(0) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 21 Sup Inst       |        |                          |                         |                          |                             |                             |                             |               |                          |
| 27 Teaching       |        |                          |                         |                          |                             |                             |                             |               |                          |
| 28 Extracur       |        |                          |                         |                          |                             |                             |                             |               |                          |
| 29 Pay Schl       |        |                          |                         |                          |                             |                             |                             |               |                          |
| 42 Food           |        |                          |                         |                          |                             |                             |                             |               |                          |
| 44 Food Srvs      |        |                          |                         |                          |                             |                             |                             |               |                          |
| 63 Oper Bldg      |        |                          |                         |                          |                             |                             |                             |               |                          |
| 65 Utilities      |        |                          |                         |                          |                             |                             |                             |               |                          |
| 68 Insurance      |        |                          |                         |                          |                             |                             |                             |               |                          |
| 91 Pub Activ      | 50,000 | 50,000                   |                         |                          |                             |                             |                             |               |                          |
| TOTALS            | 50,000 | 50,000                   |                         |                          |                             |                             |                             |               |                          |
| FTE Program Staff |        |                          | 0.000                   | 0.000                    |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_Other Community Services\_\_\_\_\_ No. 89

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

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

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180.

No employee can be more than 1.000 FTE. Include state institutions staff.

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_Other Community Services\_\_\_\_\_ No. 89

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

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

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

WEST VALLEY SCHOOL DISTRICT No. 208  
PROGRAM 97 - Districtwide Support  
FY 2006-2007

RUN NOV 01, 2006 @ 16:09

OBJECTS OF EXPENDITURE

| ACTIVITY          | Total    | Debit<br>Transfer<br>(0) | Credit<br>Transfer<br>(1) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
|-------------------|----------|--------------------------|---------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| 11 Bd of Dir      | 160,675  |                          |                           |                         | 16,000                   | 1,675                       | 14,000                      | 125,000                     | 4,000         |                          |
| 12 Sup Offic      | 197,542  |                          |                           | 120,589                 | 21,112                   | 36,841                      | 3,500                       | 7,500                       | 5,000         | 3,000                    |
| 13 Bus Offic      | 536,477  |                          |                           | 88,272                  | 284,814                  | 121,891                     | 9,000                       | 24,000                      | 4,000         | 4,500                    |
| 14 Hmn Rsrce      | 232,640  |                          |                           |                         | 138,156                  | 36,604                      | 3,300                       | 47,000                      | 5,580         | 2,000                    |
| 15 Pblc Rltn      | 35,000   |                          |                           |                         |                          |                             |                             | 35,000                      |               |                          |
| 25 Man/SAFE       |          |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 61 Sup Bldg       | 129,298  |                          |                           |                         | 93,642                   | 32,156                      | 2,000                       | 1,500                       |               |                          |
| 62 Grnds Mai      | 442,202  |                          |                           |                         | 176,160                  | 69,933                      | 44,000                      | 143,509                     | 500           | 8,100                    |
| 63 Oper Bldg      | 1473,900 |                          |                           |                         | 987,631                  | 400,269                     | 75,000                      | 4,000                       |               | 7,000                    |
| 64 Maint          | 594,448  |                          |                           |                         | 198,821                  | 72,700                      | 119,000                     | 80,000                      | 1,500         | 122,427                  |
| 65 Utilities      | 1121,250 |                          |                           |                         |                          |                             |                             | 1121,250                    |               |                          |
| 67 Bldg Secu      | 25,000   |                          |                           |                         |                          |                             |                             | 25,000                      |               |                          |
| 68 Insurance      | 250,000  |                          |                           |                         |                          |                             |                             | 250,000                     |               |                          |
| 72 Info Sys       | 676,000  |                          |                           |                         | 151,216                  | 49,030                      | 99,918                      | 275,918                     |               | 99,918                   |
| 73 Printing       | 150,000  |                          |                           |                         | 26,042                   | 12,802                      | 41,156                      | 70,000                      |               |                          |
| 74 Warehouse      | 52,221   |                          |                           |                         | 37,573                   | 14,248                      | 200                         | 200                         |               |                          |
| 75 Mtr Pool       | 47,900   |                          |                           |                         |                          |                             | 25,900                      | 22,000                      |               |                          |
| 83 Interest       |          |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 84 Principal      |          |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 85 Debt Expn      |          |                          |                           |                         |                          |                             |                             |                             |               |                          |
| TOTALS            | 6124,553 |                          |                           | 208,861                 | 2131,167                 | 848,149                     | 436,974                     | 2231,877                    | 20,580        | 246,945                  |
| FTE Program Staff |          |                          |                           | 2.000                   | 55.000                   |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

PROGRAM NAME \_\_\_\_\_ Districtwide Support \_\_\_\_\_ No. 97

| ACTIVITY<br>CODE     | TITLE OF POSITION                               | FTE 1/   | * * * ANNUAL SALARY RATES * * * |         |            | TOTAL<br>ANNUAL SALARY 2/ |
|----------------------|---|----------|---------------------------------|---------|------------|---------------------------|
|                      |   |          | HIGH                            | LOW     | AVERAGE    |                           |
| 97-12-110            | SUPERINTENDENT                                  | 1.000    | 115,789                         | 115,789 | 115,789.00 | 115,789                   |
| 97-12-121            | DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NO | 0.000    |                                 |         | 0.00       | 4,800                     |
| TOTAL OF ACTIVITY 12 |   | 1.000    |                                 |         |            | 120,589                   |
| 97-13-120            | DEPUTY/ASSISTANT SUPERINTENDENT                 | 1.000    | 86,772                          | 86,772  | 86,772.00  | 86,772                    |
| 97-13-121            | DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NO | 0.000    |                                 |         | 0.00       | 1,500                     |
| TOTAL OF ACTIVITY 13 |   | 1.000    |                                 |         |            | 88,272                    |
| PROGRAM TOTAL        |   | 2.000 3/ |                                 |         |            | 208,861                   |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| ACTIVITY  | PROGRAM NAME             | FTE 1/ | NUMBER<br>OF HOURS | * * * HOURLY<br>HIGH | RATES OF<br>LOW | PAY * * *<br>AVERAGE | TOTAL<br>ANNUAL SALARY 2/ |
|-----------|--------------------------|--------|--------------------|----------------------|-----------------|----------------------|---------------------------|
| CODE      | TITLE OF POSITION        |        |                    |                      |                 |                      |                           |
| 97-11-005 | OTHER SALARY ITEMS       | 0.000  | 0.00               | 0.0000               | 0.0000          | 0.0000               | 16,000                    |
|           | TOTAL OF ACTIVITY 11     | 0.000  |                    |                      |                 |                      | 16,000                    |
| 97-12-940 | OFFICE/CLERICAL          | 0.500  | 1,040.00           | 20.3000              | 20.3000         | 20.3000              | 21,112                    |
|           | TOTAL OF ACTIVITY 12     | 0.500  |                    |                      |                 |                      | 21,112                    |
| 97-13-940 | OFFICE/CLERICAL          | 4.500  | 9,360.00           | 20.3700              | 16.7200         | 19.1823              | 179,546                   |
| 97-13-980 | TECHNICAL                | 2.000  | 4,160.00           | 29.6300              | 20.9800         | 25.3048              | 105,268                   |
|           | TOTAL OF ACTIVITY 13     | 6.500  |                    |                      |                 |                      | 284,814                   |
| 97-14-005 | OTHER SALARY ITEMS       | 0.000  | 0.00               | 0.0000               | 0.0000          | 0.0000               | 26,000                    |
| 97-14-940 | OFFICE/CLERICAL          | 2.000  | 4,160.00           | 33.0400              | 20.1600         | 26.6000              | 110,656                   |
| 97-14-943 | OFFICE/CLERICAL NOT TIME | 0.000  | 0.00               | 0.0000               | 0.0000          | 0.0000               | 1,500                     |
|           | TOTAL OF ACTIVITY 14     | 2.000  |                    |                      |                 |                      | 138,156                   |
| 97-61-940 | OFFICE/CLERICAL          | 1.000  | 2,080.00           | 15.2200              | 15.2200         | 15.2202              | 31,658                    |
| 97-61-990 | DIRECTOR/SUPERVISOR      | 1.000  | 2,080.00           | 29.8000              | 29.8000         | 29.8000              | 61,984                    |
|           | TOTAL OF ACTIVITY 61     | 2.000  |                    |                      |                 |                      | 93,642                    |
| 97-62-005 | OTHER SALARY ITEMS       | 0.000  | 0.00               | 0.0000               | 0.0000          | 0.0000               | 150                       |
| 97-62-970 | SERVICE WORKERS          | 5.000  | 10,400.00          | 17.9800              | 16.6600         | 16.9240              | 176,010                   |
|           | TOTAL OF ACTIVITY 62     | 5.000  |                    |                      |                 |                      | 176,160                   |
| 97-63-001 | SICK LEAVE               | 0.000  | 0.00               | 0.0000               | 0.0000          | 0.0000               | 1,500                     |

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

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| ACTIVITY             |                    | PROGRAM NAME _____ Districtwide Support _____ |                 | No. 97                          |         |                  | TOTAL |
|----------------------|--------------------|---|-----------------|---------------------------------|---------|------------------|-------|
| CODE                 | TITLE OF POSITION  | FTE 1/  | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * | AVERAGE | ANNUAL SALARY 2/ |       |
|                      |                    |   |                 | HIGH                            | LOW     |                  |       |
| 97-63-002            | SUBSTITUTE PAY     | 0.000   | 0.00            | 0.0000                          | 0.0000  | 71,780           |       |
| 97-63-005            | OTHER SALARY ITEMS | 0.000   | 0.00            | 0.0000                          | 0.0000  | 5,525            |       |
| 97-63-970            | SERVICE WORKERS    | 29.000  | 60,320.00       | 15.7200                         | 14.8300 | 908,826          |       |
| TOTAL OF ACTIVITY 63 |                    | 29.000  |                 |                                 |         | 987,631          |       |
| 97-64-002            | SUBSTITUTE PAY     | 0.000   | 0.00            | 0.0000                          | 0.0000  | 5,060            |       |
| 97-64-005            | OTHER SALARY ITEMS | 0.000   | 0.00            | 0.0000                          | 0.0000  | 550              |       |
| 97-64-920            | CRAFTS/TRADES      | 2.000   | 4,160.00        | 18.8000                         | 16.6600 | 73,757           |       |
| 97-64-970            | SERVICE WORKERS    | 3.000   | 6,240.00        | 19.8300                         | 18.8000 | 119,454          |       |
| TOTAL OF ACTIVITY 64 |                    | 5.000   |                 |                                 |         | 198,821          |       |
| 97-72-980            | TECHNICAL          | 3.000   | 6,240.00        | 34.6200                         | 17.9800 | 151,216          |       |
| TOTAL OF ACTIVITY 72 |                    | 3.000   |                 |                                 |         | 151,216          |       |
| 97-73-005            | OTHER SALARY ITEMS | 0.000   | 0.00            | 0.0000                          | 0.0000  | 250              |       |
| 97-73-980            | TECHNICAL          | 1.000   | 2,080.00        | 12.4000                         | 12.4000 | 25,792           |       |
| TOTAL OF ACTIVITY 73 |                    | 1.000   |                 |                                 |         | 26,042           |       |
| 97-74-005            | OTHER SALARY ITEMS | 0.000   | 0.00            | 0.0000                          | 0.0000  | 175              |       |
| 97-74-970            | SERVICE WORKERS    | 1.000   | 2,080.00        | 17.9800                         | 17.9798 | 37,398           |       |
| TOTAL OF ACTIVITY 74 |                    | 1.000   |                 |                                 |         | 37,573           |       |
| PROGRAM TOTAL        |                    | 55.000 3/                                     |                 |                                 |         | 2,131,167        |       |

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

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

3/ Use three decimal places.

WEST VALLEY SCHOOL DISTRICT No. 208  
 PROGRAM 98 - School Food Services

RUN NOV 01, 2006 @ 16:09

FY 2006-2007

| ACTIVITY          | Total    | OBJECTS OF EXPENDITURE   |                           |                         |                          |                             |                             |                             |               |                          |
|-------------------|----------|--------------------------|---------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |          | Debit<br>Transfer<br>(0) | Credit<br>Transfer<br>(1) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 25 Man/SAFE       |          |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 29 Pay Schl       |          |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 41 Sup Nutr       | 151,551  |                          |                           |                         | 95,686                   | 40,065                      | 10,300                      | 5,000                       | 500           |                          |
| 42 Food           | 624,700  |                          |                           |                         |                          |                             | 573,700                     | 51,000                      |               |                          |
| 44 Food Srvs      | 636,393  |                          |                           |                         | 359,573                  | 146,620                     | 85,200                      | 18,400                      | 600           | 26,000                   |
| 49 Transfers      | 59,200   |                          | 59,200                    |                         |                          |                             |                             |                             |               |                          |
| TOTALS            | 1353,444 |                          | 59,200                    |                         | 455,259                  | 186,685                     | 669,200                     | 74,400                      | 1,100         | 26,000                   |
| FTE Program Staff |          |                          |                           | 0.000                   | 15.175                   |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

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

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

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

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180.

No employee can be more than 1.000 FTE. Include state institutions staff.

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| ACTIVITY             |                     | PROGRAM NAME _____ School Food Services _____ No. 98 |                 | * * * HOURLY RATES OF PAY * * * |         |         | TOTAL            |
|----------------------|---------------------|--|-----------------|---------------------------------|---------|---------|------------------|
| CODE                 | TITLE OF POSITION   | FTE 1/   | NUMBER OF HOURS | HIGH                            | LOW     | AVERAGE | ANNUAL SALARY 2/ |
| 98-41-002            | SUBSTITUTE PAY      | 0.000  | 0.00            | 0.0000                          | 0.0000  | 0.0000  | 1,034            |
| 98-41-940            | OFFICE/CLERICAL     | 1.422  | 2,957.50        | 15.2200                         | 15.2200 | 15.2199 | 45,013           |
| 98-41-990            | DIRECTOR/SUPERVISOR | 0.925  | 1,924.00        | 25.8000                         | 25.8000 | 25.7999 | 49,639           |
| TOTAL OF ACTIVITY 41 |                     | 2.347  |                 |                                 |         |         | 95,686           |
| 98-44-001            | SICK LEAVE          | 0.000  | 0.00            | 0.0000                          | 0.0000  | 0.0000  | 500              |
| 98-44-002            | SUBSTITUTE PAY      | 0.000  | 0.00            | 0.0000                          | 0.0000  | 0.0000  | 12,000           |
| 98-44-005            | OTHER SALARY ITEMS  | 0.000  | 0.00            | 0.0000                          | 0.0000  | 0.0000  | 9,679            |
| 98-44-970            | SERVICE WORKERS     | 12.828   | 26,684.62       | 17.7700                         | 6.6500  | 12.6438 | 337,394          |
| TOTAL OF ACTIVITY 44 |                     | 12.828   |                 |                                 |         |         | 359,573          |
| PROGRAM TOTAL        |                     | 15.175 3/  |                 |                                 |         |         | 455,259          |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
 PROGRAM 99 - Pupil Transportation

RUN NOV 01, 2006 @ 16:09

FY 2006-2007

| ACTIVITY          | Total    | OBJECTS OF EXPENDITURE   |                           |                         |                          |                             |                             |                             |               |                          |
|-------------------|----------|--------------------------|---------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
|                   |          | Debit<br>Transfer<br>(0) | Credit<br>Transfer<br>(1) | Cert<br>Salaries<br>(2) | Class<br>Salaries<br>(3) | Employee<br>Benefits<br>(4) | Supplies<br>& Mat'ls<br>(5) | Contract<br>Services<br>(7) | Travel<br>(8) | Capital<br>Outlay<br>(9) |
| 25 Man/Save       |          |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 29 Pay Schl       |          |                          |                           |                         |                          |                             |                             |                             |               |                          |
| 51 Sup Trans      | 172,426  |                          |                           |                         | 115,543                  | 45,383                      | 3,000                       | 6,500                       | 2,000         |                          |
| 52 Operation      | 894,901  |                          |                           |                         | 518,895                  | 230,206                     | 141,800                     | 4,000                       |               |                          |
| 53 Maint          | 221,570  |                          |                           |                         | 75,954                   | 28,616                      | 90,500                      | 26,000                      | 500           |                          |
| 56 Insurance      | 28,000   |                          |                           |                         |                          |                             |                             | 28,000                      |               |                          |
| 59 Transfers      | 174,130  |                          | 174,130                   |                         |                          |                             |                             |                             |               |                          |
| TOTALS            | 1142,767 |                          | 174,130                   |                         | 710,392                  | 304,205                     | 235,300                     | 64,500                      | 2,500         |                          |
| FTE Program Staff |          |                          |                           | 0.000                   | 17.342                   |                             |                             |                             |               |                          |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

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

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

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

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180.

No employee can be more than 1.000 FTE. Include state institutions staff.

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES  
FOR FISCAL YEAR 2006-2007

| PROGRAM NAME _____ Pupil Transportation _____ No. 99 |                     |           |                 |                                      |         |         | TOTAL            |
|--|---------------------|-----------|-----------------|--------------------------------------|---------|---------|------------------|
| ACTIVITY CODE  | TITLE OF POSITION   | FTE 1/    | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * HIGH | LOW     | AVERAGE | ANNUAL SALARY 2/ |
| 99-51-940  | OFFICE/CLERICAL     | 0.881     | 1,832.00        | 15.2100                              | 15.2100 | 15.2102 | 27,865           |
| 99-51-990  | DIRECTOR/SUPERVISOR | 1.854     | 3,856.00        | 26.6300                              | 18.1800 | 22.7381 | 87,678           |
| TOTAL OF ACTIVITY 51                                 |                     | 2.735     |                 |                                      |         |         | 115,543          |
| 99-52-001  | SICK LEAVE          | 0.000     | 0.00            | 0.0000                               | 0.0000  | 0.0000  | 500              |
| 99-52-002  | SUBSTITUTE PAY      | 0.000     | 0.00            | 0.0000                               | 0.0000  | 0.0000  | 44,000           |
| 99-52-005  | OTHER SALARY ITEMS  | 0.000     | 0.00            | 0.0000                               | 0.0000  | 0.0000  | 49,873           |
| 99-52-950  | OPERATORS           | 12.607    | 26,214.23       | 16.2001                              | 16.0000 | 16.1943 | 424,522          |
| TOTAL OF ACTIVITY 52                                 |                     | 12.607    |                 |                                      |         |         | 518,895          |
| 99-53-005  | OTHER SALARY ITEMS  | 0.000     | 0.00            | 0.0000                               | 0.0000  | 0.0000  | 200              |
| 99-53-920  | CRAFTS/TRADES       | 2.000     | 4,160.00        | 18.2100                              | 18.2100 | 18.2101 | 75,754           |
| TOTAL OF ACTIVITY 53                                 |                     | 2.000     |                 |                                      |         |         | 75,954           |
| PROGRAM TOTAL  |                     | 17.342 3/ |                 |                                      |         |         | 710,392          |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
SUMMARY OF GENERAL FUND EXPENDITURES  
BY OBJECT OF EXPENDITURE

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| Object of Expenditure           |       | (1)<br>Actual<br>2004-2005 | (2)<br>% to<br>Total | (3)<br>Budget<br>2005-2006 | (4)<br>% to<br>Total | (5)<br>Budget<br>2006-2007 | (6)<br>% to<br>Total |
|---------------------------------|-------|----------------------------|----------------------|----------------------------|----------------------|----------------------------|----------------------|
| Debit Transfers                 | -0-   | 267,267                    | XXXXXX               | 206,043                    | XXXXXX               | 233,330                    | XXXXXX               |
| Credit Transfers                | -1- ( | 267,267-)                  | XXXXXX (             | 206,043 )                  | XXXXXX (             | 233,330 )                  | XXXXXX               |
| Certificated Salaries           | -2-   | 15,078,727                 | 48.27                | 15,613,347                 | 45.72                | 16,326,038                 | 44.49                |
| Classified Salaries             | -3-   | 5,367,909                  | 17.18                | 5,446,783                  | 15.95                | 5,604,648                  | 15.27                |
| Employ Benefits & Payroll Taxes | -4-   | 5,677,562                  | 18.18                | 6,297,266                  | 18.44                | 7,173,851                  | 19.55                |
| Supp, Inst Resr & Non-Cap Items | -5-   | 2,214,849                  | 7.09                 | 2,737,780                  | 8.02                 | 3,392,482                  | 9.24                 |
| Purchased Services              | -7-   | 2,596,611                  | 8.31                 | 2,912,289                  | 8.53                 | 3,212,341                  | 8.75                 |
| Travel                          | -8-   | 74,571                     | 0.24                 | 85,235                     | 0.25                 | 86,832                     | 0.24                 |
| Capital Outlay                  | -9-   | 226,768                    | 0.73                 | 1,053,677                  | 3.09                 | 900,343                    | 2.45                 |
| TOTAL EXPENDITURES              |       | 31,237,000                 | 100.00               | 34,146,377                 | 100.00               | 36,696,535                 | 100.00               |

## WEST VALLEY SCHOOL DISTRICT No. 208

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## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

| Activity                           | Actual     | % To  | Budget     | % To  | Budget     | % To  |
|------------------------------------|------------|-------|------------|-------|------------|-------|
|                                    | 2004-2005  | Total | 2005-2006  | Total | 2006-2007  | Total |
| <b>TEACHING ACTIVITIES</b>         |            |       |            |       |            |       |
| 27 Teaching                        | 17,940,962 | 57.43 | 19,717,911 | 57.75 | 21,149,084 | 57.63 |
| 28 Extracurricular                 | 1,009,050  | 3.23  | 1,001,401  | 2.93  | 1,101,524  | 3.00  |
| 29 Payments to School Dists        | 0          | 0.00  | 0          | 0.00  | 0          | 0.00  |
| TOTAL TEACHING ACTIVITIES          | 18,950,013 | 60.66 | 20,719,312 | 60.68 | 22,250,608 | 60.63 |
| <b>TEACHING SUPPORT</b>            |            |       |            |       |            |       |
| 22 Learning Resources              | 585,739    | 1.88  | 603,987    | 1.77  | 631,187    | 1.72  |
| 24 Guidance and Counseling         | 1,032,693  | 3.31  | 1,062,030  | 3.11  | 1,102,610  | 3.00  |
| 25 Pupil Management & Safety       | 34,109     | 0.11  | 38,707     | 0.11  | 41,707     | 0.11  |
| 26 Health Services                 | 633,329    | 2.03  | 618,152    | 1.81  | 662,170    | 1.80  |
| TOTAL TEACHING SUPPORT             | 2,285,871  | 7.33  | 2,322,876  | 6.80  | 2,437,674  | 6.63  |
| <b>OTHER SUPPORTIVE ACTIVITIES</b> |            |       |            |       |            |       |
| 42 Food                            | 637,490    | 2.04  | 531,000    | 1.56  | 624,700    | 1.70  |
| 44 Operations                      | 628,484    | 2.01  | 629,772    | 1.84  | 636,393    | 1.73  |
| 49 Transfers                       | 130,059-   | 0.41- | 69,200-    | 0.19- | 59,200-    | 0.15- |
| 52 Operations                      | 821,721    | 2.63  | 847,205    | 2.48  | 894,901    | 2.44  |
| 53 Maintenance                     | 189,859    | 0.61  | 201,094    | 0.59  | 221,570    | 0.60  |
| 56 Insurance                       | 23,394     | 0.07  | 28,000     | 0.08  | 28,000     | 0.08  |
| 59 Transfers                       | 137,208-   | 0.43- | 136,843-   | 0.39- | 174,130-   | 0.46- |
| 62 Grounds Maintenance             | 352,690    | 1.13  | 429,707    | 1.26  | 442,202    | 1.21  |
| 63 Operation of Buildings          | 1,363,287  | 4.36  | 1,422,585  | 4.17  | 1,473,900  | 4.02  |
| 64 Maintenance                     | 519,461    | 1.66  | 577,592    | 1.69  | 594,448    | 1.62  |
| 65 Utilities                       | 878,200    | 2.81  | 907,000    | 2.66  | 1,121,250  | 3.06  |
| 67 Building Security               | 23,789     | 0.08  | 25,000     | 0.07  | 25,000     | 0.07  |
| 68 Insurance                       | 186,056    | 0.60  | 218,000    | 0.64  | 250,000    | 0.68  |

## WEST VALLEY SCHOOL DISTRICT No. 208

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## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

| Activity                            | Actual     | % To   | Budget     | % To   | Budget     | % To   |
|-------------------------------------|------------|--------|------------|--------|------------|--------|
|                                     | 2004-2005  | Total  | 2005-2006  | Total  | 2006-2007  | Total  |
| OTHER SUPPORTIVE ACTIVITIES (cont.) |            |        |            |        |            |        |
| 72 Information Systems              | 418,663    | 1.34   | 668,637    | 1.96   | 676,000    | 1.84   |
| 73 Printing                         | 127,020    | 0.41   | 138,440    | 0.41   | 150,000    | 0.41   |
| 74 Warehousing & Distribution       | 47,641     | 0.15   | 49,472     | 0.14   | 52,221     | 0.14   |
| 75 Motor Pool                       | 57,634     | 0.18   | 45,720     | 0.13   | 47,900     | 0.13   |
| 83 Interest                         | 0          | 0.00   | 0          | 0.00   | 0          | 0.00   |
| 84 Principal                        | 0          | 0.00   | 0          | 0.00   | 0          | 0.00   |
| 85 Debt - Related Expenditures      | 0          | 0.00   | 0          | 0.00   | 0          | 0.00   |
| 91 Public Activites                 | 130,059    | 0.42   | 519,200    | 1.52   | 594,200    | 1.62   |
| TOTAL OTHER SUPPORT ACTIVITIES      | 6,138,187  | 19.66  | 7,032,381  | 20.62  | 7,599,355  | 20.74  |
| UNIT ADMINISTRATION                 |            |        |            |        |            |        |
| 23 Principal's Office               | 2,035,965  | 6.52   | 2,171,256  | 6.36   | 2,308,202  | 6.29   |
| CENTRAL ADMINISTRATION              |            |        |            |        |            |        |
| 11 Board of Directors               | 139,827    | 0.45   | 192,656    | 0.56   | 160,675    | 0.44   |
| 12 Superintendent's Office          | 191,293    | 0.61   | 183,301    | 0.54   | 197,542    | 0.54   |
| 13 Business Office                  | 501,168    | 1.60   | 512,904    | 1.50   | 536,477    | 1.46   |
| 14 Human Resources                  | 200,174    | 0.64   | 220,661    | 0.65   | 232,640    | 0.63   |
| 15 Public Relations                 | XXXXXX     | XXXXXX | XXXXXX     | XXXXXX | 35,000     | 0.10   |
| 21 Supervision-Instruction          | 392,686    | 1.26   | 367,820    | 1.08   | 485,087    | 1.32   |
| 41 Super.-Nutrition Services        | 139,874    | 0.45   | 140,081    | 0.41   | 151,551    | 0.41   |
| 51 Supervision-Transportation       | 146,785    | 0.47   | 163,599    | 0.48   | 172,426    | 0.47   |
| 61 Supervision-Building             | 115,152    | 0.37   | 119,530    | 0.35   | 129,298    | 0.35   |
| TOTAL CENTRAL ADMINISTRATION        | 1,826,962  | 5.85   | 1,900,552  | 5.57   | 2,100,696  | 5.72   |
| TOTAL EXPENDITURES                  | 31,237,000 | 100.00 | 34,146,377 | 100.00 | 36,696,535 | 100.00 |

WEST VALLEY SCHOOL DISTRICT No. 208  
SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS  
BY ACTIVITY FOR FY 2006-2007

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(CALCULATED TO THREE DECIMAL PLACES)

| ACTIVITY                                    | (1)<br>NO. OF FTE<br>CERTIFICATED<br>STAFF | (2)<br>% TO<br>TOTAL | (3)<br>NO. OF FTE<br>CLASSIFIED<br>STAFF | (4)<br>% TO<br>TOTAL |
|---|--|----------------------|--|----------------------|
| TEACHING ACTIVITIES                         |  |                      |  |                      |
| 27 Teaching                                 | 225.502                                    | 84.299               | 50.412                                   | 30.398               |
| 28 Extracurricular                          | 3.500                                      | 1.308                | 0.000                                    | 0.000                |
| <hr style="border-top: 1px dashed black;"/> |  |                      |  |                      |
| TOTAL TEACHING ACTIVITIES                   | 229.002                                    | 85.607               | 50.412                                   | 30.398               |
| TEACHING SUPPORT                            |  |                      |  |                      |
| 22 Learning Resources                       | 3.000                                      | 1.121                | 6.150                                    | 3.708                |
| 24 Guidance and Counseling                  | 13.000                                     | 4.859                | 2.224                                    | 1.341                |
| 25 Pupil Management & Safety                | 0.000                                      | 0.000                | 0.723                                    | 0.435                |
| 26 Health Services                          | 5.500                                      | 2.056                | 2.386                                    | 1.438                |
| <hr style="border-top: 1px dashed black;"/> |  |                      |  |                      |
| TOTAL TEACHING SUPPORT                      | 21.500                                     | 8.036                | 11.483                                   | 6.922                |
| OTHER SUPPORTIVE ACTIVITIES                 |  |                      |  |                      |
| 44 Operations                               | XXXXXX                                     | XXXXXX               | 12.828                                   | 7.735                |
| 52 Operations                               | XXXXXX                                     | XXXXXX               | 12.607                                   | 7.602                |
| 53 Maintenance                              | XXXXXX                                     | XXXXXX               | 2.000                                    | 1.206                |
| 62 Grounds Maintenance                      | XXXXXX                                     | XXXXXX               | 5.000                                    | 3.015                |
| 63 Operation of Buildings                   | XXXXXX                                     | XXXXXX               | 29.000                                   | 17.487               |
| 64 Maintenance                              | XXXXXX                                     | XXXXXX               | 5.000                                    | 3.015                |
| 65 Utilities                                | XXXXXX                                     | XXXXXX               | 0.000                                    | 0.000                |
| 67 Building Security                        | XXXXXX                                     | XXXXXX               | 0.000                                    | 0.000                |
| 72 Information Systems                      | 0.000                                      | 0.000                | 3.000                                    | 1.809                |
| 73 Printing                                 | 0.000                                      | 0.000                | 1.000                                    | 0.603                |
| 74 Warehousing & Distribution               | 0.000                                      | 0.000                | 1.000                                    | 0.603                |
| 75 Motor Pool                               | 0.000                                      | 0.000                | 0.000                                    | 0.000                |
| 91 Public Activites                         | 0.000                                      | 0.000                | 0.000                                    | 0.000                |
| <hr style="border-top: 1px dashed black;"/> |  |                      |  |                      |
| TOTAL OTHER SUPPORT ACTIVITIES              | 0.000                                      | 0.000                | 71.435                                   | 43.075               |

WEST VALLEY SCHOOL DISTRICT No. 208  
 SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS  
 BY ACTIVITY FOR FY 2006-2007

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(CALCULATED TO THREE DECIMAL PLACES)

| ACTIVITY                      | (1)<br>NO. OF FTE<br>CERTIFICATED<br>STAFF | (2)<br>% TO<br>TOTAL | (3)<br>NO. OF FTE<br>CLASSIFIED<br>STAFF | (4)<br>% TO<br>TOTAL |
|-------------------------------|--|----------------------|--|----------------------|
| UNIT ADMINISTRATION           |  |                      |  |                      |
| 23 Principal's Office         | 12.667                                     | 4.735                | 14.552                                   | 8.774                |
| CENTRAL ADMINISTRATION        |  |                      |  |                      |
| 12 Superintendent's Office    | 1.000                                      | 0.373                | 0.500                                    | 0.301                |
| 13 Business Office            | 1.000                                      | 0.373                | 6.500                                    | 3.919                |
| 14 Human Resources            | 0.000                                      | 0.000                | 2.000                                    | 1.206                |
| 15 Public Relations           | 0.000                                      | 0.000                | 0.000                                    | 0.000                |
| 21 Supervision-Instruction    | 2.333                                      | 0.872                | 1.872                                    | 1.128                |
| 41 Super.-Nutrition Services  | 0.000                                      | 0.000                | 2.347                                    | 1.415                |
| 51 Supervision-Transportation | 0.000                                      | 0.000                | 2.735                                    | 1.649                |
| 61 Supervision-Building       | 0.000                                      | 0.000                | 2.000                                    | 1.206                |
|                               | -----                                      |                      |  |                      |
| TOTAL CENTRAL ADMINISTRATION  | 4.333                                      | 1.618                | 17.954                                   | 10.824               |
| TOTAL FTE STAFF               | 267.502                                    | 100.000              | 165.836                                  | 100.000              |

NOTE: ACTIVITIES 29, 42, 43, 49, 56, 59, 68, 83, 84, AND 85 ARE NOT INCLUDED BECAUSE THERE SHOULD NOT BE PERSONNEL CHARGED TO THESE ACTIVITIES.

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)<br>EXCESS LEVY AMOUNT | (2)<br>EST. TIMBER LEVY | (3)<br>NET LEVY AMOUNT<br>(Col 1 - Col 2) | (4) 1/<br>COLLECTION % | (5)<br>AMOUNT BUDGETED<br>(Col 3 x Col 4) |
|-------------|---------------------------|-------------------------|---|------------------------|---|
| FALL 2006   | \$4,400,000               | \$3,465                 | \$4,396,535                               | 44.00                  | \$1,934,475                               |
| SPRING 2007 | \$4,900,000               | \$3,465                 | \$4,896,535                               | 56.00                  | \$2,742,060                               |
|             |                           |                         |   | 1100 TOTAL LOCAL TAXES | \$4,676,535                               |

PART II - TIMBER EXCISE TAX

|             | (1) 3/<br>TIMBER ASSESSED<br>VALUATION | (2) 2/<br>\$ PER THOUSAND | (3)<br>EST. TIMBER LEVY<br>(Col 1 x Col 2) | (4)<br>COLLECTION %      | (5)<br>AMOUNT BUDGETED<br>(Col 3 x Col 4) |
|-------------|--|---------------------------|--|--------------------------|---|
| FALL 2006   | \$1,385,828                            | 2.500                     | \$3,465                                    | 0%                       | XXXXXX                                    |
| SPRING 2007 | \$1,385,828                            | 2.500                     | \$3,465                                    | 100%                     | \$3,465                                   |
|             |  |                           |  | 1500 TIMBER EXCISE TAXES | \$3,465                                   |

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.

WEST VALLEY SCHOOL DISTRICT No. 208

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

| (1)  | (2)                         | (3)                                  | (4)                                     | (5)                               | (6)  |
|--|-----------------------------|--------------------------------------|---|-----------------------------------|--|
| A. Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years: | LENGTH OF CONTRACT (MONTHS) | OUTSTANDING BALANCE AT SEPT. 1, 2006 | PRINCIPLE PAYMENTS IN FY 2006-2007      | INTEREST PAYMENTS IN FY 2006-2007 | OUTSTANDING BALANCE AT AUG. 31, 2007 (COL3 - COL4) |
| A. TOTAL   |                             | \$0                                  | \$0 3/                                  | \$0                               | \$0  |
| B. Assets to be purchased by CONDITIONAL SALES CONTRACTS and Notes in new FY         | LENGTH OF CONTRACT (MONTHS) | TOTAL AMOUNT OF CONTRACT PURCHASE    | DOWN PMTS & PRINC. PMTS IN FY 2006-2007 | INTEREST PAYMENTS IN FY 2006-2007 | LONG-TERM FINANCING Rev Acct. 9500 (COL3 - COL4)   |
| B. TOTAL   |                             | \$0 2/                               | \$0                                     | \$0                               | \$0 4/   |
| C. TOTAL for both sections (A + B)   |                             |                                      |   | \$0 3/                            | \$0  |

- 1/ Please refer to Bulletin No. 20-92, School Business Services (5/15/92) and the Accounting Manual for further instruction.
- 2/ Budget expenditure(s) in appropriate program matrix pages.
- 3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principle, as appropriate.
- 4/ Budget as Other Financing Source in Revenue Account No. 9500 on Page GF7.

SUMMARY OF ASSOCIATED STUDENT FUND BUDGET

|   | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|---|----------------------------|----------------------------|----------------------------|
| REVENUES  |                            |                            |                            |
| 100 General Student Body                                  | 186,551                    | 301,675                    | 313,400                    |
| 200 Athletics   | 86,783                     | 69,355                     | 74,400                     |
| 300 Classes   | 29,858                     | 24,900                     | 26,650                     |
| 400 Clubs   | 141,627                    | 197,245                    | 276,773                    |
| 600 Private Moneys  | 1,319                      | 1,900                      | 1,900                      |
| A. Total REVENUES   | 446,139                    | 595,075                    | 693,123                    |
| EXPENDITURES  |                            |                            |                            |
| 100 General Student Body                                  | 186,991                    | 311,600                    | 320,250                    |
| 200 Athletics   | 95,597                     | 94,725                     | 100,090                    |
| 300 Classes   | 29,307                     | 24,450                     | 25,300                     |
| 400 Clubs   | 151,526                    | 205,502                    | 290,324                    |
| 600 Private Moneys  | 1,797                      | 1,900                      | 1,900                      |
| B. Total EXPENDITURES                                     | 465,219                    | 638,177                    | 737,864                    |
| C. EXCESS of REVENUES OVER (UNDER) EXPENDITURES (A - B)   | 19,080-                    | 43,102-                    | 44,741-                    |
| BEGINNING FUND BALANCE                                    |                            |                            |                            |
| G.L.810 Reserved for Other Items                          | 0                          | 0                          | 0                          |
| G.L.840 Reserved for Inventory                            | 0                          | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks                      | 0                          | 0                          | 0                          |
| G.L.870 Unreserved, Designated for Other Items            | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance             | 231,782                    | 165,664                    | 197,483                    |
| D. Total BEGINNING FUND BALANCE                           | 231,782                    | 165,664                    | 197,483                    |
| E. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -) | 0                          | XXXXXX                     | XXXXXX                     |
| ENDING FUND BALANCE                                       |                            |                            |                            |
| G.L.810 Reserved for Other Items                          | 0                          | 0                          | 0                          |
| G.L.840 Reserved for Inventory                            | 0                          | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks                      | 0                          | 0                          | 0                          |
| G.L.870 Unreserved, Designated for Other Items            | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance             | 212,702                    | 122,562                    | 152,742                    |
| F. Total ENDING FUND BALANCE (C + D, + or - E)            | 212,702                    | 122,562                    | 152,742 1/                 |

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

## SUMMARY OF DEBT SERVICE FUND BUDGET

|  | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|--|----------------------------|----------------------------|----------------------------|
| REVENUES AND OTHER FINANCING SOURCES   |                            |                            |                            |
| 1000 Local Taxes   | 2,345,642                  | 2,406,000                  | 3,362,449                  |
| 2000 Local Support Nontax  | 48                         | 0                          | 0                          |
| 3000 State, General Purpose  | 0                          | 0                          | 0                          |
| 5000 Federal, General Purpose  | 0                          | 0                          | 0                          |
| 6000 Federal, Special Purpose  | 0                          | 0                          | 0                          |
| 9000 Other Financing Sources   | 0                          | 0                          | 0                          |
| A. Total REVENUES, OTHER FINANCING SOURCES   | 2,345,689                  | 2,406,000                  | 3,362,449                  |
| EXPENDITURES   |                            |                            |                            |
| Matured Bond Expenditures  | 1,830,000                  | 1,990,000                  | 3,125,000                  |
| Interest on Bonds  | 461,868                    | 385,000                    | 521,622                    |
| Interfund Loan Interest  | 0                          | 0                          | 0                          |
| Bond Transfer Fees   | 0                          | 0                          | 0                          |
| Arbitrage Rebate   | 0                          | 0                          | 0                          |
| Underwriters Fees  | 0                          | 0                          | 0                          |
| B. Total EXPENDITURES  | 2,291,868                  | 2,375,000                  | 3,646,622                  |
| C. OTHER FINANCING USES  | 0                          | 0                          | 0                          |
| D. PAYMENTS TO REFUNDED BOND ESCROW AGENT  | 0                          | 0                          | 0                          |
| E. CROSSOVER DEFEASANCE  | 0                          | 0                          | 0                          |
| F. EXCESS of REVENUES/OTHER FINANCING SOURCES<br>OVER (UNDER) EXPENDITURES (A-B-C-D-E) | 53,821                     | 31,000                     | 284,173-                   |
| BEGINNING FUND BALANCE   |                            |                            |                            |
| G.L.810 Reserved for Other Items   | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate  | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance  | 1,400,089                  | 1,436,220                  | 1,495,521                  |
| G. Total BEGINNING FUND BALANCE  | 1,400,089                  | 1,436,220                  | 1,495,521                  |
| H. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)                              | 0                          | XXXXXX                     | XXXXXX                     |
| ENDING FUND BALANCE  |                            |                            |                            |
| G.L.810 Reserved for Other Items   | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate  | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance  | 1,453,910                  | 1,467,220                  | 1,211,348                  |
| I. Total ENDING FUND BALANCE (F + G, + OR - H)   | 1,453,910                  | 1,467,220                  | 1,211,348                  |

WEST VALLEY SCHOOL DISTRICT No. 208  
DEBT SERVICE FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

RUN NOV 01, 2006 @ 16:09

|   | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|---|----------------------------|----------------------------|----------------------------|
| LOCAL TAXES   |                            |                            |                            |
| 1100 Local Property Taxes                             | 2,337,595                  | 2,397,957                  | 3,347,674                  |
| 1300 Sale of Tax Title Property                       | 0                          | 0                          | 0                          |
| 1400 Local In-Lieu-of Taxes                           | 0                          | 0                          | 0                          |
| 1500 Timber Excise Tax                                | 8,047                      | 8,043                      | 14,775                     |
| 1600 County Administered Forests                      | 0                          | 0                          | 0                          |
| 1900 Other Local Taxes                                | 0                          | 0                          | 0                          |
| 1000 Total LOCAL TAXES                                | 2,345,642                  | 2,406,000                  | 3,362,449                  |
| LOCAL SUPPORT NONTAX                                  |                            |                            |                            |
| 2300 Investment Earnings                              | 0                          | 0                          | 0                          |
| 2700 Rentals and Leases                               | 0                          | 0                          | 0                          |
| 2900 Local Support Nontax, Unassigned                 | 48                         | 0                          | 0                          |
| 2000 Total LOCAL SUPPORT NONTAX                       | 48                         | 0                          | 0                          |
| STATE, GENERAL PURPOSE                                |                            |                            |                            |
| 3600 State Forests                                    | 0                          | 0                          | 0                          |
| 3900 Other State General Purpose, Unassigned          | 0                          | 0                          | 0                          |
| 3000 Total STATE, GENERAL PURPOSE                     | 0                          | 0                          | 0                          |
| FEDERAL, GENERAL PURPOSE                              |                            |                            |                            |
| 5200 General Purpose Direct Federal Grants-Unassigned | 0                          | 0                          | 0                          |
| 5300 Impact Aid, Maintenance and Operation            | 0                          | 0                          | 0                          |
| 5400 Federal In-Lieu-of Taxes                         | 0                          | 0                          | 0                          |
| 5500 Federal Forests                                  | 0                          | 0                          | 0                          |
| 5000 Total FEDERAL, GENERAL PURPOSE                   | 0                          | 0                          | 0                          |
| OTHER FINANCING SOURCES                               |                            |                            |                            |
| 9100 Sale of Bonds                                    | 0                          | 0                          | 0                          |
| 9200 Sale of Real Property                            | 0                          | 0                          | 0                          |
| 9600 Sale of Refunding Bonds                          | 0                          | 0                          | 0                          |
| 9900 Transfers  | 0                          | 0                          | 0                          |
| 9000 Total OTHER FINANCING SOURCES                    | 0                          | 0                          | 0                          |
| TOTAL REVENUES AND OTHER FINANCING SOURCES            | 2,345,689                  | 2,406,000                  | 3,362,449                  |

DEBT SERVICE FUND BUDGET  
 DETAIL OF OUTSTANDING BONDS  
 FOR BUDGET YEAR 2006-2007

| Date of Issue | 1/ | Amount of<br>Original Issue | Estimated Amount<br>Outstanding<br>September 1, 2006 |
|---------------|----|-----------------------------|--|
|---------------|----|-----------------------------|--|

A. VOTED BONDS

|            |  |            |            |
|------------|--|------------|------------|
| 03-01-1996 |  | 6,420,000  | 2,370,000  |
| 11-01-2001 |  | 3,005,000  | 2,645,000  |
| 05-15-2002 |  | 4,820,000  | 3,420,000  |
| 07-15-2006 |  | 24,000,000 | 24,000,000 |

|                   |    |            |    |            |
|-------------------|----|------------|----|------------|
| TOTAL VOTED BONDS | \$ | 38,245,000 | \$ | 32,435,000 |
|-------------------|----|------------|----|------------|

B. NONVOTED BONDS

|                      |    |   |    |   |
|----------------------|----|---|----|---|
| TOTAL NONVOTED BONDS | \$ | 0 | \$ | 0 |
|----------------------|----|---|----|---|

|                 |    |            |    |            |    |
|-----------------|----|------------|----|------------|----|
| TOTAL ALL BONDS | \$ | 38,245,000 | \$ | 32,435,000 | 2/ |
|-----------------|----|------------|----|------------|----|

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in sections A and B above the outstanding bond issues in date order beginning with the earliest issue.

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

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

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

|             | (1)                | (2)              | (3)                                | (4) 1/                 | (5)                                |
|-------------|--------------------|------------------|------------------------------------|------------------------|------------------------------------|
|             | EXCESS LEVY AMOUNT | EST. TIMBER LEVY | NET LEVY AMOUNT<br>(COL 1 - COL 2) | COLLECTION %           | AMOUNT BUDGETED<br>(COL 3 X COL 4) |
| FALL 2006   | \$2,450,000        | \$9,209          | \$2,440,791                        | 44.00                  | \$1,073,948                        |
| SPRING 2007 | \$4,075,000        | \$14,775         | \$4,060,225                        | 56.00                  | \$2,273,726                        |
|             |                    |                  |                                    | 1100 TOTAL LOCAL TAXES | \$3,347,674                        |

PART II - TIMBER EXCISE TAX

|             | (1)                               | (2)                   | (3)                                 | (4)                      | (5)                                |
|-------------|-----------------------------------|-----------------------|-------------------------------------|--------------------------|------------------------------------|
|             | 100% TIMBER<br>ASSESSED VALUATION | 2/<br>\$ PER THOUSAND | EST. TIMBER LEVY<br>(COL 1 X COL 2) | COLLECTION %             | AMOUNT BUDGETED<br>(COL 3 X COL 4) |
| FALL 2006   | \$6,625,399                       | 1.390                 | \$9,209                             | 0%                       | XXXXXX                             |
| SPRING 2007 | \$6,625,399                       | 2.230                 | \$14,775                            | 100%                     | \$14,775                           |
|             |                                   |                       |                                     | 1500 TIMBER EXCISE TAXES | \$14,775                           |

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

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

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

|   | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|---|----------------------------|----------------------------|----------------------------|
| REVENUES AND OTHER FINANCING SOURCES  |                            |                            |                            |
| 1000 Local Taxes  | 0                          | 0                          | 0                          |
| 2000 Local Support Nontax   | 33,855                     | 5,000                      | 1,000,000                  |
| 3000 State, General Purpose   | 0                          | 0                          | 0                          |
| 4000 State, Special Purpose   | 0                          | 0                          | 0                          |
| 5000 Federal, General Purpose   | 0                          | 0                          | 0                          |
| 6000 Federal, Special Purpose   | 0                          | 0                          | 0                          |
| 7000 Revenues from Other School Districts   | 0                          | 0                          | 0                          |
| 8000 Revenues from Other Entities   | 0                          | 0                          | 0                          |
| 9000 Other Financing Sources  | 97,585                     | 15,000,000                 | 0                          |
| A. Total REVENUES AND OTHER FINANCING SOURCES   | 131,439                    | 15,005,000                 | 1,000,000                  |
| EXPENDITURES  |                            |                            |                            |
| 10 Sites  | 229,827                    | 2,536,138                  | 1,500,000                  |
| 20 Buildings  | 489,871                    | 1,850,000                  | 18,075,000                 |
| 30 Equipment  | 0                          | 0                          | 0                          |
| 40 Energy   | 0                          | 0                          | 0                          |
| 50 Sales and Lease Expenditures   | 0                          | 0                          | 0                          |
| 60 Bond Issuance Expenditures   | 0                          | 0                          | 0                          |
| 90 Debt Expenditures  | 0                          | 0                          | 0                          |
| B. Total EXPENDITURES   | 719,699                    | 4,386,138                  | 19,575,000                 |
| C. Other Financing Uses   | XXXXXX                     | 0                          | 0                          |
| D. EXCESS of REVENUES/OTHER FINANCING SOURCES<br>OVER (UNDER) EXPENDITURES & OTHER FIN. USES<br>(A - B - C) | 588,259-                   | 10,618,862                 | 18,575,000-                |

WEST VALLEY SCHOOL DISTRICT No. 208  
SUMMARY OF CAPITAL PROJECTS FUND BUDGET (Contd.)

RUN NOV 01, 2006 @ 16:09

|   | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|---|----------------------------|----------------------------|----------------------------|
| BEGINNING FUND BALANCE                                    |                            |                            |                            |
| G.L.810 Reserved for Other Items                          | 0                          | 0                          | 0                          |
| G.L.830 Reserved for Debt Service                         | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate                     | 0                          | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks                      | 0                          | 0                          | 0                          |
| G.L.861 Reserve of Bond Proceeds                          | 0                          | 0                          | 0                          |
| G.L.862 Reserve of Levy Proceeds                          | 0                          | 0                          | 0                          |
| G.L.863 Reserve of State Proceeds                         | 0                          | 0                          | 0                          |
| G.L.864 Reserve of Federal Proceeds                       | 0                          | 0                          | 0                          |
| G.L.865 Reserve of Other Proceeds                         | 0                          | 0                          | 0                          |
| G.L.870 Unreserved, Designated for Other Items            | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance             | 1,532,973                  | 944,714                    | 23,575,000                 |
| E. Total BEGINNING FUND BALANCE                           | 1,532,973                  | 944,714                    | 23,575,000                 |
| F. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -) | 0                          | XXXXXX                     | XXXXXX                     |
| ENDING FUND BALANCE                                       |                            |                            |                            |
| G.L.810 Reserved for Other Items                          | 0                          | 0                          | 0                          |
| G.L.830 Reserved for Debt Service                         | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate                     | 0                          | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks                      | 0                          | 0                          | 0                          |
| G.L.861 Reserve of Bond Proceeds                          | 0                          | 0                          | 0                          |
| G.L.862 Reserve of Levy Proceeds                          | 0                          | 0                          | 0                          |
| G.L.863 Reserve of State Proceeds                         | 0                          | 0                          | 0                          |
| G.L.864 Reserve of Federal Proceeds                       | 0                          | 0                          | 0                          |
| G.L.865 Reserve of Other Proceeds                         | 0                          | 0                          | 0                          |
| G.L.870 Unreserved, Designated for Other Items            | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance             | 944,714                    | 11,563,576                 | 5,000,000                  |
| G. Total ENDING FUND BALANCE (D + E, + or - F)            | 944,714                    | 11,563,576                 | 5,000,000 1/               |

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

WEST VALLEY SCHOOL DISTRICT No. 208  
CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

RUN NOV 01, 2006 @ 16:09

|   | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|---|----------------------------|----------------------------|----------------------------|
| LOCAL TAXES   |                            |                            |                            |
| 1100 Local Property Taxes                               | 0                          | 0                          | 0                          |
| 1300 Sale of Tax Title Property                         | 0                          | 0                          | 0                          |
| 1400 Local In-Lieu-of Taxes                             | 0                          | 0                          | 0                          |
| 1500 Timber Excise Tax                                  | 0                          | 0                          | 0                          |
| 1600 County Administered Forests                        | 0                          | 0                          | 0                          |
| 1900 Other Local Taxes                                  | 0                          | 0                          | 0                          |
| 1000 Total LOCAL TAXES                                  | 0                          | 0                          | 0                          |
| LOCAL SUPPORT NONTAX                                    |                            |                            |                            |
| 2200 Sales of Goods, Supplies, and Services, Unassigned | 0                          | 0                          | 0                          |
| 2300 Investment Earnings                                | 33,855                     | 5,000                      | 1,000,000                  |
| 2400 Interfund Loan Interest Earnings                   | 0                          | 0                          | 0                          |
| 2500 Gifts and Donations                                | 0                          | 0                          | 0                          |
| 2600 Fines and Damages                                  | 0                          | 0                          | 0                          |
| 2700 Rentals and Leases                                 | 0                          | 0                          | 0                          |
| 2800 Insurance Recoveries                               | 0                          | 0                          | 0                          |
| 2900 Local Support Nontax, Unassigned                   | 0                          | 0                          | 0                          |
| 2910 E-Rate   | 0                          | 0                          | 0                          |
| 2000 Total LOCAL SUPPORT NONTAX                         | 33,855                     | 5,000                      | 1,000,000                  |
| STATE, GENERAL PURPOSE                                  |                            |                            |                            |
| 3600 State Forests                                      | 0                          | 0                          | 0                          |
| 3900 Other State General Purpose, Unassigned            | 0                          | 0                          | 0                          |
| 3000 Total STATE, GENERAL PURPOSE                       | 0                          | 0                          | 0                          |
| STATE, SPECIAL PURPOSE                                  |                            |                            |                            |
| 4100 Special Purpose, Unassigned                        | 0                          | 0                          | 0                          |
| 4130 State Matching, Paid Direct to Districts           | 0                          | 0                          | 0                          |
| 4166 Student Achievement                                | 0                          | 0                          | 0                          |
| 4230 State Matching, Paid Direct to Contractors         | 0                          | 0                          | 0                          |
| 4300 Other State Agencies, Unassigned                   | 0                          | 0                          | 0                          |
| 4330 State Matching - Other                             | XXXXXX                     | 0                          | 0                          |
| 4000 Total STATE, SPECIAL PURPOSE                       | 0                          | 0                          | 0                          |

WEST VALLEY SCHOOL DISTRICT No. 208  
 CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (Contd.)

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|  | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|--|----------------------------|----------------------------|----------------------------|
| FEDERAL, GENERAL PURPOSE                               |                            |                            |                            |
| 5200 General Purpose Direct Federal Grants             | 0                          | 0                          | 0                          |
| 5300 Impact Aid, Maintenance and Operation             | 0                          | 0                          | 0                          |
| 5400 Federal In-Lieu-of Taxes                          | 0                          | 0                          | 0                          |
| 5500 Federal Forests                                   | 0                          | 0                          | 0                          |
| 5000 Total FEDERAL, GENERAL PURPOSE                    | 0                          | 0                          | 0                          |
| FEDERAL, SPECIAL PURPOSE                               |                            |                            |                            |
| 6200 Direct Special Purpose Grants                     | 0                          | 0                          | 0                          |
| 6240 Impact Aid  | 0                          | 0                          | 0                          |
| 6300 Federal Grants Through Other Agencies, Unassigned | 0                          | 0                          | 0                          |
| 6000 Total FEDERAL, SPECIAL PURPOSE                    | 0                          | 0                          | 0                          |
| REVENUES FROM OTHER SCHOOL DISTRICTS                   |                            |                            |                            |
| 7100 Program Participation, Unassigned                 | 0                          | 0                          | 0                          |
| 7000 Total REVENUES FROM OTHER SCHOOL DISTRICTS        | 0                          | 0                          | 0                          |
| REVENUES FROM OTHER ENTITIES                           |                            |                            |                            |
| 8100 Governmental Entities                             | 0                          | 0                          | 0                          |
| 8500 Nonfederal ESD                                    | 0                          | 0                          | 0                          |
| 8000 Total REVENUES FROM OTHER ENTITIES                | 0                          | 0                          | 0                          |
| OTHER FINANCING SOURCES                                |                            |                            |                            |
| 9100 Sale of Bonds                                     | 0                          | 15,000,000                 | 0                          |
| 9200 Sale of Real Property                             | 0                          | 0                          | 0                          |
| 9300 Sale of Equipment                                 | 0                          | 0                          | 0                          |
| 9400 Compensated Loss of Fixed Assets                  | 0                          | 0                          | 0                          |
| 9500 Long-Term Financing                               | 0                          | 0                          | 0                          |
| 9900 Transfers   | 97,585                     | 0                          | 0                          |
| 9000 Total OTHER FINANCING SOURCES                     | 97,585                     | 15,000,000                 | 0                          |
| TOTAL REVENUES AND OTHER FINANCING SOURCES             | 131,439                    | 15,005,000                 | 1,000,000                  |

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

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

|             | (1)<br>EXCESS LEVY AMOUNT | (2)<br>EST. TIMBER LEVY | (3)<br>NET LEVY AMOUNT<br>(COL 1 - COL 2) | (4) 1/<br>COLLECTION % | (5)<br>AMOUNT BUDGETED<br>(COL 3 X COL 4) |
|-------------|---------------------------|-------------------------|---|------------------------|---|
| FALL 2006   | \$0                       | \$0                     | \$0                                       | 0.00                   | \$0                                       |
| SPRING 2007 | \$0                       | \$0                     | \$0                                       | 0.00                   | \$0                                       |
|             |                           |                         |   | 1100 TOTAL LOCAL TAXES | \$0                                       |

PART II - TIMBER EXCISE TAX

|             | (1)<br>100% TIMBER<br>ASSESSED VALUATION | (2)<br>2/<br>\$ PER THOUSAND | (3)<br>EST. TIMBER LEVY<br>(COL 1 X COL 2) | (4)<br>COLLECTION %      | (5)<br>AMOUNT BUDGETED<br>(COL 3 X COL 4) |
|-------------|--|------------------------------|--|--------------------------|---|
| FALL 2006   | \$0                                      | 0.000                        | \$0  | 0%                       | XXXXXX                                    |
| SPRING 2007 | \$0                                      | 0.000                        | \$0  | 100%                     | \$0                                       |
|             |  |                              |  | 1500 TIMBER EXCISE TAXES | \$0                                       |

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

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

WEST VALLEY SCHOOL DISTRICT No. 208

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CAPITAL PROJECTS FUND - DESCRIPTION OF PROJECTS FOR FISCAL YEAR 2006-2007

| PROJECT DESCRIPTION   | Total      | Sites<br>(10) | Buildings<br>(20) | Equipment<br>(30) | Energy<br>(40) | Sales &<br>Lease<br>Expend.<br>(50) | Bond<br>Issuance<br>Expend.<br>(60) | Debt<br>Principle<br>(91) | Debt<br>Interest<br>(92) | Arbitrage<br>Rebate<br>(93) |
|-----------------------|------------|---------------|-------------------|-------------------|----------------|-------------------------------------|-------------------------------------|---------------------------|--------------------------|-----------------------------|
| SITE IMPROVEMENT      | \$300,000  | \$300,000     | \$0               | \$0               | \$0            | \$0                                 | \$0                                 | \$0                       | \$0                      | \$0                         |
| FACILITY IMPROVEMENTS | 700,000    | 0             | 700,000           | 0                 | 0              | 0                                   | 0                                   | 0                         | 0                        | 0                           |
| WV HIGH SCHOOL        | 18,575,000 | 1200,000      | 17375,000         | 0                 | 0              | 0                                   | 0                                   | 0                         | 0                        | 0                           |

|                    |              |             |              |     |     |     |     |     |     |     |
|--------------------|--------------|-------------|--------------|-----|-----|-----|-----|-----|-----|-----|
| TOTAL EXPENDITURES | \$19,575,000 | \$1,500,000 | \$18,075,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|--------------------|--------------|-------------|--------------|-----|-----|-----|-----|-----|-----|-----|

SALARY EXHIBIT - CERTIFICATED EMPLOYEES 1/  
FOR FISCAL YEAR 2006-2007

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

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

1/ Salaries budgeted in the Capital Projects Fund must be in accordance with the Accounting Manual.

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

WEST VALLEY SCHOOL DISTRICT No. 208  
SALARY EXHIBIT - CLASSIFIED EMPLOYEES 1/  
FOR FISCAL YEAR 2006-2007

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

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

1/ Salaries can be charged to the Capital Projects Fund, but only in accordance with Chapter V of the Accounting Manual.  
2/ Except for subtotals and totals, annual salary must equal number of hours times the average hourly rate of pay.

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

| (1)  | (2)                         | (3)                                  | (4)                                     | (5)                               | (6)  |
|--|-----------------------------|--------------------------------------|---|-----------------------------------|--|
| A. Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years: | LENGTH OF CONTRACT (MONTHS) | OUTSTANDING BALANCE AT SEPT. 1, 2006 | PRINCIPLE PAYMENTS IN FY 2006-2007      | INTEREST PAYMENTS IN FY 2006-2007 | OUTSTANDING BALANCE AT AUG. 31, 2007 (COL3 - COL4) |
| A. TOTAL   |                             | \$0                                  | \$0                                     | \$0                               | \$0  |
| B. Assets to be purchased by CONDITIONAL SALES CONTRACTS and Notes in new FY         | LENGTH OF CONTRACT (MONTHS) | TOTAL AMOUNT OF CONTRACT PURCHASE    | DOWN PMTS & PRINC. PMTS IN FY 2006-2007 | INTEREST PAYMENTS IN FY 2006-2007 | LONG-TERM FINANCING Rev Acct. 9500 (COL3 - COL4)   |
| B. TOTAL   |                             | \$0                                  | \$0                                     | \$0                               | \$0 4/   |
| C. TOTAL for both sections (A + B)   |                             |                                      |   | \$0 3/                            | \$0  |

1/ Please refer to Bulletin No. 20-92, School Business Services (5/15/92) and the Accounting Manual for further instruction.  
 2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.  
 3/ Budget as part of Expenditure (90) - Debt on Page CP6.  
 4/ Budget as Other Financing Source in Revenue Account No. 9500 on Page CP4.

## TRANSPORTATION VEHICLE FUND BUDGET

|   | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|---|----------------------------|----------------------------|----------------------------|
| REVENUES AND OTHER FINANCING SOURCES                    |                            |                            |                            |
| 1100 Local Property Taxes                               | 0                          | 0                          | 0                          |
| 1300 Sale of Tax Title Property                         | 0                          | 0                          | 0                          |
| 1400 Local In-Lieu-of Taxes                             | 0                          | 0                          | 0                          |
| 1500 Timber Excise Tax                                  | 0                          | 0                          | 0                          |
| 1600 County Administered Forests                        | 0                          | 0                          | 0                          |
| 1900 Other Local Taxes                                  | 0                          | 0                          | 0                          |
| 2200 Sales of Goods, Supplies, and Services, Unassigned | 0                          | 0                          | 0                          |
| 2299 School Bus Revenue                                 | 0                          | 0                          | 0                          |
| 2300 Investment Earnings                                | 6,828                      | 6,500                      | 10,000                     |
| 2500 Gifts and Donations                                | 0                          | 0                          | 0                          |
| 2600 Fines and Damages                                  | 0                          | 0                          | 0                          |
| 2700 Rentals and Leases                                 | 0                          | 0                          | 0                          |
| 2800 Insurance Recoveries                               | 0                          | 0                          | 0                          |
| 2900 Local Support Nontax, Unassigned                   | 0                          | 0                          | 0                          |
| 3600 State Forests                                      | 0                          | 0                          | 0                          |
| 4499 Transportation Reimbursement - Depreciation        | 164,442                    | 109,003                    | 109,003                    |
| 5300 Impact Aid, Maintenance and Operation              | 0                          | 0                          | 0                          |
| 5400 Federal In-Lieu-of Taxes                           | 0                          | 0                          | 0                          |
| 8100 Government Entities                                | 0                          | 0                          | 0                          |
| 8500 Nonfederal, ESD                                    | 0                          | 0                          | 0                          |
| 9100 Sale of Bonds                                      | 0                          | 0                          | 0                          |
| 9300 Sale of Equipment                                  | 0                          | 0                          | 0                          |
| 9400 Compensated Loss of Fixed Assets                   | 0                          | 0                          | 0                          |
| 9500 Long-Term Financing                                | 0                          | 0                          | 0                          |
| A. REVENUES, OTHER FINANCING SOURCES (LESS TRANSFERS)   | 171,270                    | 115,503                    | 119,003                    |
| B. 9900 TRANSFERS IN (from the General Fund)            | 0                          | 0                          | 30,000                     |
| C. Total REVENUES AND OTHER FINANCING SOURCES           | 171,269                    | 115,503                    | 149,003                    |

WEST VALLEY SCHOOL DISTRICT No. 208  
 TRANSPORTATION VEHICLE FUND BUDGET (Contd.)

RUN NOV 01, 2006 @ 16:09

|  | (1)<br>Actual<br>2004-2005 | (2)<br>Budget<br>2005-2006 | (3)<br>Budget<br>2006-2007 |
|--|----------------------------|----------------------------|----------------------------|
| EXPENDITURES   |                            |                            |                            |
| Program 97 Districtwide Support  |                            |                            |                            |
| Act. 83 Interest 1/  | 0                          | 0                          | 0                          |
| Act. 84 Principal  | 0                          | 0                          | 0                          |
| Act. 85 Debt - Related Expenditures  | 0                          | 0                          | 0                          |
| Program 99 Pupil Transportation  |                            |                            |                            |
| Act. 57 Cash Purchases/Rebuilding of<br>Transportation Equipment                       | 272,282                    | 210,000                    | 210,000                    |
| Act. 58 Contract Purchases/Rebuilding of<br>Transportation Equipment                   | 0                          | 0                          | 0                          |
| D. Total EXPENDITURES  | 272,282                    | 210,000                    | 210,000                    |
| E. Other Financing Uses  | 0                          | 0                          | 0                          |
| F. EXCESS of REVENUES/OTHER FINANCING SOURCES<br>OVER (UNDER) EXPENDITURES (C - D - E) | 101,012-                   | 94,497-                    | 60,997-                    |
| BEGINNING FUND BALANCE   |                            |                            |                            |
| G.L.810 Reserved for Other Items   | 0                          | 0                          | 0                          |
| G.L.830 Reserved for Debt Service  | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate  | 0                          | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks   | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance  | 230,439                    | 122,432                    | 119,660                    |
| G. Total BEGINNING FUND BALANCE  | 230,439                    | 122,432                    | 119,660                    |
| H. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)                              | 0                          | XXXXXX                     | XXXXXX                     |
| ENDING FUND BALANCE  |                            |                            |                            |
| G.L.810 Reserved for Other Items   | 0                          | 0                          | 0                          |
| G.L.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  | 129,426                    | 27,935                     | 58,663                     |
| I. Total ENDING FUND BALANCE (F + G, + or - H)   | 129,426                    | 27,935                     | 58,663 2/                  |

1/ Includes interest portion of purchase contracts.

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

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

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

|             | (1)<br>EXCESS LEVY AMOUNT | (2)<br>EST. TIMBER LEVY | (3)<br>NET LEVY AMOUNT<br>(COL 1 - COL 2) | (4) 1/<br>COLLECTION % | (5)<br>AMOUNT BUDGETED<br>(COL 3 X COL 4) |
|-------------|---------------------------|-------------------------|---|------------------------|---|
| FALL 2006   | \$0                       | \$0                     | \$0                                       | 0.00                   | \$0                                       |
| SPRING 2007 | \$0                       | \$0                     | \$0                                       | 0.00                   | \$0                                       |
|             |                           |                         |   | 1100 TOTAL LOCAL TAXES | \$0                                       |

PART II - TIMBER EXCISE TAX

|             | (1)<br>100% TIMBER<br>ASSESSED VALUATION | (2)<br>2/<br>\$ PER THOUSAND | (3)<br>EST. TIMBER LEVY<br>(COL 1 X COL 2) | (4)<br>COLLECTION %      | (5)<br>AMOUNT BUDGETED<br>(COL 3 X COL 4) |
|-------------|--|------------------------------|--|--------------------------|---|
| FALL 2006   | \$0                                      | 0.000                        | \$0  | 0%                       | XXXXXX                                    |
| SPRING 2007 | \$0                                      | 0.000                        | \$0  | 100%                     | \$0                                       |
|             |  |                              |  | 1500 TIMBER EXCISE TAXES | \$0                                       |

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

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

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

|  |                             |                                      |                                    |                                   |   |
|--|-----------------------------|--------------------------------------|------------------------------------|-----------------------------------|---|
| A. Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years: | LENGTH OF CONTRACT (MONTHS) | OUTSTANDING BALANCE AT SEPT. 1, 2006 | PRINCIPLE PAYMENTS IN FY 2006-2007 | INTEREST PAYMENTS IN FY 2006-2007 | OUTSTANDING BALANCE AT AUG. 31, 2007<br>(COL3 - COL4) |
|--|-----------------------------|--------------------------------------|------------------------------------|-----------------------------------|---|

|          |  |     |        |     |     |
|----------|--|-----|--------|-----|-----|
| A. TOTAL |  | \$0 | \$0 3/ | \$0 | \$0 |
|----------|--|-----|--------|-----|-----|

|  |                             |                                   |   |                                   |   |
|--|-----------------------------|-----------------------------------|---|-----------------------------------|---|
| B. Assets to be purchased by CONDITIONAL SALES CONTRACTS and Notes in new FY | LENGTH OF CONTRACT (MONTHS) | TOTAL AMOUNT OF CONTRACT PURCHASE | DOWN PMTS & PRINC. PMTS IN FY 2006-2007 | INTEREST PAYMENTS IN FY 2006-2007 | LONG-TERM FINANCING Rev Acct. 9500<br>(COL3 - COL4) |
|--|-----------------------------|-----------------------------------|---|-----------------------------------|---|

|          |  |        |     |     |        |
|----------|--|--------|-----|-----|--------|
| B. TOTAL |  | \$0 2/ | \$0 | \$0 | \$0 4/ |
|----------|--|--------|-----|-----|--------|

|                                    |  |  |  |        |     |
|------------------------------------|--|--|--|--------|-----|
| C. TOTAL for both sections (A + B) |  |  |  | \$0 3/ | \$0 |
|------------------------------------|--|--|--|--------|-----|

1/ Please refer to Bulletin No. 20-92, School Business Services (5/15/92) and the Accounting Manual for further instruction.  
 2/ Budget expenditure(s) on page TVF2, under Activity 58 - Contract Purchases/Rebuilding of Transportation Equipment.  
 3/ Budget as part of Program 97, Districtwide Support, activity 83, Other Interest, or Activity 84, Debt Principle, as appropriate.  
 4/ Budget as Other Financing Source in Revenue Account No. 9500 on Page TVF1.

FISCAL YEAR 2006-2007

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** THE FOLLOWING BUDGET EDITS HAVE BEEN ESTABLISHED TO ASSIST YOU IN PREPARING NEXT YEAR'S BUDGET **
** Exxxx - ARE ERRORS AND Ixxxx - ARE INFORMATIONAL MESSAGES **
** ALL ERROR EDITS MUST BE CORRECTED **
** 700 SERIES INFORMATIONAL EDITS COMPARE REVENUES TO RELATED EXPENDITURES **
** PLEASE SUBMIT THIS BUDGET EDIT REPORT WITH YOUR BUDGET TO YOUR ESD **
** ..AND THANK YOU FOR REVIEWING THESE EDITS AND MAKING APPROPRIATE CHANGES **
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\*\*\*\*\* GENERAL FUND \*\*\* 295,225,120\*\*\*\*\*

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INFO 1.724 GF5 REV ACCT 4165+4365 TRANS BDGT 31,421.00 GF8B PRG 65,TRANS BIL BDGT'D AS 26,294.00
INFO 1.728 GF4 REV ACCT 2173 SUMMER SCH BDG 18,000.00 GF8B PROG 73,SUMMER SCH BDGT'D AS 0.00
CLEARED ALL GENERAL FUND BUDGET EDITS: GOOD JOB

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\*\*\*\*\* ASB FUND \*\*\* 4,210,806\*\*\*\*\*

CLEARED ALL ASSOCIATED STUDENT BODY FUND BUDGET EDITS: GOOD JOB

\*\*\*\*\* DEBT SERVICE FUND \*\*\* 182,581,351\*\*\*\*\*

CLEARED ALL DEBT SERVICES FUND BUDGET EDITS: GOOD JOB

\*\*\*\*\* CAPITAL PROJECTS FUND \*\*\* 79,725,000\*\*\*\*\*

CLEARED ALL CAPITAL PROJECTS FUND BUDGET EDITS: GOOD JOB

\*\*\*\* TRANSPORTATION VEHICLE FUND \*\*\* 1,013,655\*\*\*\*\*

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INFO 9.901 PLEASE REMEMBER TO SUBMIT TVF TRANSFER 30,000.00 RESOLUTION TO YOUR COUNTY TREASURER
CLEARED ALL TRANSPORTATION VEHICLE FUND BUDGET EDITS: GOOD JOB

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 \*\* THE FOLLOWING REVENUE EDITS HAVE BEEN ESTABLISHED TO ASSIST YOU IN BUDGETING REVENUES FOR THE NEXT SCHOOL YEAR \*\*  
 \*\* ALL 100 SERIES ERROR EDITS MUST BE CORRECTED \*\*  
 \*\* 600 SERIES INFORMATIONAL EDITS COMPARE BUDGETED UNRESERVED BEGINNING FUND BALANCE WITH THE TREASURER'S F-197 CASH REPORT \*\*  
 \*\* PLEASE REVIEW 600 SERIES INFORMATIONAL MESSAGES \*\*  
 \*\* PLEASE SUBMIT THIS REVENUE EDIT REPORT WITH YOUR BUDGET TO YOUR ESD ..... \*\*  
 \*\* ..... AND THANK YOU FOR REVIEWING THESE EDITS AND MAKING APPROPRIATE CHANGES \*\*  
 -----

EDIT 300 FOR YOUR INFO ONLY

| REVENUE CODE | F-203 AMOUNT  | F-195 AMOUNT  | DIFFERENCE |
|--------------|---------------|---------------|------------|
| 1400         | 0.00          | 0.00          | 0.00       |
| 1600         | 0.00          | 0.00          | 0.00       |
| 3100         | 21,060,163.12 | 21,060,163.00 | 0.12       |
| 3600         | 0.00          | 0.00          | 0.00       |
| 4121         | 2,338,666.88  | 2,338,639.00  | 27.88      |
| 4155         | 259,169.67    | 259,169.00    | 0.67       |
| 4165         | 31,421.52     | 31,421.00     | 0.52       |
| 4166         | 1,688,250.00  | 1,688,250.00  | 0.00       |
| 4174         | 33,380.46     | 33,381.00     | 0.53-      |
| 4198         | 19,884.00     | 23,884.00     | 4,000.00-  |
| 4199         | 787,160.00    | 787,160.00    | 0.00       |
| 4499         | 109,003.00    | 109,003.00    | 0.00       |
| 5400         | 0.00          | 0.00          | 0.00       |
| 5500         | 147,000.00    | 147,000.00    | 0.00       |
| TOTAL        | 26,474,098.65 | 26,478,070.00 | 3,971.34-  |

INFO 117 F-203 REV ACCT 4198, SCH FOOD SERVICES 19,884.00 NOT=F-195;GF5 REV ACCT 4198,SCH FOOD SRVC 23,884.00

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

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

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

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

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

| F-203 INPUT ITEM DESCRIPTION | F-203 DATA | EDIT MESSAGE | EDIT DATA | REF |
|------------------------------|------------|--------------|-----------|-----|
| -----                        | -----      | -----        | -----     | --- |

NO EDIT MESSAGES - GOOD JOB

\*\*\*\*\*  
\* BUDGET AND SCHOOL BUSINESS SERVICES \*  
\* STATE OF WASHINGTON SCHOOL APPORTIONMENT & FINANCIAL SERVICES \*  
\* OLD CAPITOL BUILDING, PO BOX 47200 \*  
\* SUPERINTENDENT OF PUBLIC INSTRUCTION OLYMPIA, WA 98504 \*  
\* 2006-2007 F-203 OUTPUT REPORTS \*  
\*\*\*\*\*

DISTRICT - 208 WEST VALLEY

F-203 - I SUMMARY

PAGE 1

| ACCOUNT # | ACCOUNT TITLE                     | AMOUNT           |
|-----------|-----------------------------------|------------------|
| 1400      | LOCAL IN-LIEU-OF TAXES (A24)      | \$ 0.00          |
| 1600      | COUNTY ADMINISTERED FORESTS (A25) | \$ 0.00          |
| 3100      | APPORTIONMENT (M52)               | \$ 21,060,163.12 |
| 3600      | STATE FORESTS (A26)               | \$ 0.00          |
| 4121      | SPECIAL EDUCATION (N7)            | \$ 2,338,666.88  |
| 4155      | LEARNING ASSISTANCE PROGRAM (O6)  | \$ 259,169.67    |
| 4165      | TRANSITIONAL BILINGUAL (P1)       | \$ 31,421.52     |
| 4166      | STUDENT ACHIEVEMENT (Q1)          | \$ 1,688,250.00  |
| 4174      | HIGHLY CAPABLE (R1)               | \$ 33,380.46     |
| 4198      | SCHOOL FOOD SERVICE (S3)          | \$ 19,884.00     |
| 4199      | TRANSPORTATION - OPERATIONS (I4)  | \$ 787,160.00    |
| 4499      | TRANSPORTATION REIMBURSEMENT (J1) | \$ 109,003.00    |
| 5400      | FEDERAL IN-LIEU-OF TAXES (A27)    | \$ 0.00          |
| 5500      | FEDERAL FORESTS (A28)             | \$ 147,000.00    |

| A. | ACCOUNT 3100 - APPORTIONMENT   | ITM NO. | R & N PLANTS | ITEM CODE | ITM NO. | INCLUDING R & N PLANTS | ITEM CODE |
|----|--|---------|--------------|-----------|---------|------------------------|-----------|
|    | BASE ENROLLMENT COUNTS - AVERAGE ANNUAL FTE - 2006-07                              |         |              |           |         |                        |           |
|    | KINDERGARTEN - HALF YEAR . . . . .   | 150     | 0.00         | (A1 )     | 154     | 0.00                   | (A2)      |
|    | KINDERGARTEN - FULL YEAR . . . . .   | 151     | 0.00         | (A3 )     | 155     | 150.00                 | (A4)      |
|    | GRADES 1-3 - PUBLIC SCHOOL FTE . . . . .   | 152     | 0.00         | (A5a)     | 156     | 1,028.00               | (A6a)     |
|    | - PRIVATE SCHOOL AND HOME BASED FTE . . . . .                                      |         |              |           | 157     | 0.00                   | (A6b)     |
|    | GRADE 4 - PUBLIC SCHOOL FTE . . . . .  | 335     | 0.00         | (A5b)     | 336     | 302.00                 | (A7a)     |
|    | - PRIVATE SCHOOL AND HOME BASED FTE . . . . .                                      |         |              |           | 337     | 0.00                   | (A7b)     |
|    | GRADES 5-6 - PUBLIC SCHOOL FTE . . . . .   | 340     | 0.00         | (A5c)     | 158     | 730.00                 | (A8)      |
|    | - PRIVATE SCHOOL AND HOME BASED FTE . . . . .                                      |         |              |           | 159     | 0.00                   | (A9)      |
|    | GRADES 7-8 - PUBLIC SCHOOL FTE . . . . .   | 153     | 0.00         | (A10)     | 160     | 841.00                 | (A11)     |
|    | - PRIVATE SCHOOL AND HOME BASED FTE . . . . .                                      |         |              |           | 161     | 0.00                   | (A12)     |
|    | GRADES 9-12 (INCLUDING VOCATIONAL-SECONDARY)                                       |         |              |           |         |                        |           |
|    | - PUBLIC SCHOOL FTE . . . . .  |         |              |           | 162     | 1,429.00               | (A13)     |
|    | - PRIVATE SCHOOL AND HOME BASED FTE . . . . .                                      |         |              |           | 163     | 0.00                   | (A14)     |
|    | RUNNING START (COMMUNITY AND TECHNICAL COLLEGE FTE)                                |         |              |           |         |                        |           |
|    | - NONVOCATIONAL FTE . . . . .  |         |              |           | 182     | 33.00                  | (A15)     |
|    | - VOCATIONAL FTE . . . . .   |         |              |           | 183     | 3.00                   | (A16)     |
|    | TOTAL BASE ENROLLMENT (COLUMN 2, A2 THROUGH A16) . . . . .                         |         |              |           | 167     | 4,516.00               | (A17)     |
|    | GRADES 9-12 VOCATIONAL-SECONDARY   |         |              |           |         |                        |           |
|    | REGULAR VOCATIONAL-SECONDARY . . . . .   |         |              |           | 164     | 210.00                 | (A18)     |
|    | SKILL CENTER (WITHOUT SUMMER PROGRAM) . . . . .                                    |         |              |           | 165     | 0.00                   | (A19)     |
|    | GR. K-4 FTE, ON ANNUAL BASIS, IN EXCESS OF THE MONTHLY ENROLLMENT COUNT . . . . .  |         |              |           | 168     | 0.00                   | (A21)     |
|    | GR. K-12 FTE, ON ANNUAL BASIS, IN EXCESS OF THE MONTHLY ENROLLMENT COUNT . . . . . |         |              |           | 169     | 0.00                   | (A22)     |
|    | OCT. 1 2006 BUILDING HEADCOUNT FOR FIRE PROTECTION DISTRICT PAYMENT . . . . .      |         |              |           | 170     | 4,635.00               | (A23)     |
|    | LOCAL DEDUCTIBLE REVENUE SOURCES (GENERAL FUND)                                    |         |              |           |         |                        |           |
|    | ACCOUNT 1400 - LOCAL IN-LIEU-OF TAXES . . . . .                                    |         |              |           | 171     | 0.00                   | (A24)     |
|    | ACCOUNT 1600 - COUNTY ADMINISTERED FORESTS . . . . .                               |         |              |           | 172     | 0.00                   | (A25)     |
|    | ACCOUNT 3600 - STATE FORESTS . . . . .   |         |              |           | 173     | 0.00                   | (A26)     |
|    | ACCOUNT 5400 - FEDERAL IN-LIEU-OF TAXES . . . . .                                  |         |              |           | 174     | 0.00                   | (A27)     |
|    | ACCOUNT 5500 - FEDERAL FORESTS . . . . .   |         |              |           | 175     | 147,000.00             | (A28)     |
|    | ADDITIONAL BEA CERTIFICATED UNITS (APPLIES ONLY TO SELECTED SCHOOL DISTRICTS)      |         |              |           |         |                        |           |
|    | INSTRUCTIONAL . . . . .  |         |              |           | 178     | 0.000                  | (A30)     |
|    | ADMINISTRATIVE . . . . .   |         |              |           | 179     | 0.000                  | (A31)     |

|  | ITM<br>NO. | ITEM<br>CODE  |
|--|------------|---------------|
| ESTIMATED FUNDING RATIO OF BEA CERTIFICATED INSTRUCTIONAL STAFF IN GRADES K-4<br>TO FTE ENROLLMENT IN GRADES K-4 . . . . . | 180        | 0.0532 (A32)  |
| NOTE: If A32 > 0.0532 then 0.0532 will be used.  |            |               |
| AVERAGE CERTIFICATED INSTRUCTIONAL MIX FACTOR OBTAINED BY PLACING  |            |               |
| 2006-07 ALL PROGRAMS FTE INSTRUCTIONAL STAFF ON LEAP DOCUMENT 1Sb. . . . .   | 181        | 1.60539 (A33) |
| REDUCTION OR DELAY IN BEA ALLOCATION . . . . .   | 341        | 0.00 (A34)    |
| SKILLS CENTER SUMMER PROGRAM DOLLAR ALLOCATIONS (JULY & AUGUST 2007) . . . . .   | 176        | 0.00 (A35)    |
| LEARNING IMPROVEMENT DAYS IN EXCESS OF 180 DAY BASE CONTRACT (A MAXIMUM OF 2) . . . . .                                    | 187        | 2.00 (A36)    |
| VOCATIONAL (PROGRAM 31) CERTIFICATED INSTRUCTIONAL MIX FACTOR USING LEAP ISb . . . . .                                     | 185        | 1.47773 (A37) |
| B. ACCOUNT 4121 - SPECIAL EDUCATION  |            |               |
| 2006-07 RESIDENT SPECIAL EDUCATION ENROLLMENT AGES 0 - 2 . . . . .   | 201        | 12.00 (B1)    |
| 2006-07 RESIDENT SPECIAL EDUCATION ENROLLMENT AGES 3 - 21 . . . . .  | 202        | 550.00 (B2)   |
| ADJUSTMENT TO CONVERT TOTAL BEA ENROLLMENT (A17) TO TOTAL BEA RESIDENT ENROLLMENT . . . . .                                | 203        | 0.00 (B3)     |
| STATE SAFETY NET AWARDS . . . . .  | 204        | 0.00 (B4)     |
| PROGRAM ALLOCATION - HOME AND HOSPITAL, AND HOSPITAL CARE. . . . .   | 205        | 0.00 (B5)     |
| PROGRAM ALLOCATION - FOSTER CARE . . . . .   | 206        | 0.00 (B6)     |
| AGGREGATE BASIC EDUCATION ALLOCATION RATE (APPLIES ONLY TO SELECTED COOPS OF AT LEAST 15 DISTRICTS) . . . . .              | 207        | 0.00 (B7)     |
| C. ACCOUNT 4155 - LEARNING ASSISTANCE PROGRAM  |            |               |
| 2005-06 ESTIMATED GRADES K THROUGH 12 FTE ENROLLMENT. . . . .  | 209        | 4,465.00 (C1) |
| D. ACCOUNT 4165 - TRANSITIONAL BILINGUAL   |            |               |
| ESTIMATED NUMBER OF ELIGIBLE STUDENTS . . . . .  | 213        | 39.00 (D1)    |
| E. ACCOUNT 4166 - STUDENT ACHIEVEMENT  |            |               |
| 2005-2006 AAFTE USED FOR STUDENT ACHIEVEMENT ALLOCATIONS . . . . .   | 262        | 4,502.00 (E1) |
| F. ACCOUNT 4174 - HIGHLY CAPABLE   |            |               |
| ENTER "1" IF THE DISTRICT PLANS ON HAVING A HIGHLY CAPABLE PROGRAM. . . . .  | 215        | 1.00 (F1)     |

|  | ITM<br>NO. |               | ITEM<br>CODE |
|--|------------|---------------|--------------|
| H. ACCOUNT 4198 - SCHOOL FOOD SERVICE  |            |               |              |
| ESTIMATED NUMBER OF 2006-07 REIMBURSABLE STUDENT LUNCHES SERVED . . . . .  | 217        | 420,000.00    | (H1)         |
| ESTIMATED NUMBER OF 2006-07 FREE AND REDUCED PRICE STUDENT BREAKFASTS SERVED. . . . .  | 376        | 34,000.00     | (H2)         |
| ESTIMATED NUMBER OF 2006-07 REDUCED PRICE ONLY STUDENT BREAKFASTS SERVED. . . . .  | 375        | 0.00          | (H3)         |
| I. ACCOUNT 4199 - TRANSPORTATION - OPERATIONS  |            |               |              |
| 2006-07 TRANSPORTATION OPERATIONS ALLOCATION, EXCLUDING IN-LIEU-OF<br>DEPRECIATION FOR CONTRACTING DISTRICTS AND THE ALLOCATION FOR TRANSPORTATION SERVICES<br>FOR THE STUDENTS LIVING WITHIN ONE MILE . . . . . | 218        | 727,525.00    | (I1)         |
| 2006-07 IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS . . . . .  | 377        | 0.00          | (I2)         |
| ALLOCATION FOR TRANSPORTATION SERVICES FOR STUDENTS LIVING WITHIN ONE MILE. . . . .  | 378        | 59,635.00     | (I3)         |
| J. ACCOUNT 4499 - TRANSPORTATION REIMBURSEMENT - DEPRECIATION  |            |               |              |
| 2006-07 PROGRAM ALLOCATION. . . . .  | 219        | 109,003.00    | (J1)         |
| K. OPTIONAL - 2007 EXCESS LEVY AUTHORITY   |            |               |              |
| FEDERAL GRANTS FOR ELEMENTARY AND SECONDARY PROGRAMS FOR 2005-06 FROM REPORT 1197 . . . . .  | 381        | 993,378.38    | (K1)         |
| PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONRESIDENT PUPILS. . . . .  | 382        | 35,710.00     | (K2)         |
| PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONHIGH PUPILS. . . . .  | 383        | 0.00          | (K3)         |
| DISTRICT 2005 ADJUSTED ASSESSED VALUATION FOR 2006 LEVIES . . . . .  | 384        | 1,910,066.071 | (K4)         |
| STATEWIDE AVERAGE TWELVE PERCENT LEVY RATE FOR 2007 . . . . .  | 385        | 1.200         | (K5)         |
| ANTICIPATED 2007 M&O LEVY AMOUNT . . . . .   | 387        | 4,900,000.00  | (K6)         |
| REDUCTION FOR REVENUES IN THE LEVY BASE RECEIVED AS A FISCAL AGENT . . . . .   | 388        | 0.00          | (K7)         |
| L. OPTIONAL - 2008 EXCESS LEVY AUTHORITY   |            |               |              |
| FEDERAL GRANTS FOR ELEMENTARY AND SECONDARY PROGRAMS FOR 2006-07 FROM REPORT 1197 . . . . .  | 481        | 993,378.38    | (L1)         |
| PERCENT INCREASE IN BEA PER PUPIL 2006-07 TO 2007-2008 . . . . .   | 482        | 5.200         | (L2)         |
| PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONRESIDENT PUPILS. . . . .  | 483        | 35,710.00     | (L3)         |
| PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONHIGH PUPILS. . . . .  | 484        | 0.00          | (L4)         |
| DISTRICT 2006 ADJUSTED ASSESSED VALUATION FOR 2007 LEVIES . . . . .  | 485        | 1,910,066,071 | (L5)         |
| STATEWIDE AVERAGE TWELVE PERCENT LEVY RATE FOR 2008 . . . . .  | 486        | 1.200         | (L6)         |
| ANTICIPATED 2008 M&O LEVY AMOUNT . . . . .   | 487        | 4,900,000.00  | (L7)         |
| LOCAL EFFORT ASSISTANCE (LEA) PRORATION FACTOR . . . . .   | 488        | 100.0         | (L8)         |
| PERCENTAGE CHANGE IN THE IMPLICIT PRICE DEFLATOR FOR 2006 . . . . .  | 489        | 1.8           | (L9)         |
| FEDERAL REVENUES FOR ELEMENTARY & SECONDARY PROGRAMS FOR 2005-06 FROM REPORT F-196 . . . . .   | 490        | 200,274.96    | (L10)        |
| ADDITIONAL ORIGINAL INITIATIVE 728 FUNDING PER SHB 2812 (\$24 PER PUPIL) . . . . .   | 471        | 108,566.16    | (L11)        |
| ADDITIONAL ORIGINAL INITIATIVE 732 FUNDING PER SHB 2812 (2% + 1.6% - .5% SALARY INCREASE) . . . . .  | 472        | 534,443.48    | (L12)        |
| REDUCTION FOR REVENUES IN THE LEVY BASE RECEIVED AS A FISCAL AGENT . . . . .   | 473        | 0.00          | (L13)        |
| PROMOTING ACADEMIC SUCCESS (PAS) ALLOCATION FOR 2006-07 . . . . .  | 474        | 87,127.38     | (L14)        |
| OPTIONAL - TRANSPORTATION OPERATIONS ALLOCATION CALCULATION -- CONTACT YOUR ESD FOR INPUT SHEET  |            |               |              |

M. APPORTIONMENT - ACCOUNT 3100

CALCULATION OF 100% BEA CERTIFICATED AND CLASSIFIED STAFF UNITS - 2006-07

MINIMUM ALLOCATED K-4 CIS RATIO

((A2 + A4 + A6a + A6b) \* .049) + (A7a + A7b) \* .046) / (A2 + A4 + A6a + A6b + A7a + A7b) . . . . 0.0484 (M1a)

GREATER OF ACTUAL OR MINIMUM ALLOCATED K-4 CIS RATIO

IF A32 IS GREATER THAN M1a USE A32, OTHERWISE USE M1a . . . . . 0.0532 (M1b)

BASIC CERTIFICATED STAFF UNITS

INSTRUCTIONAL GRADES K-4 (A2 + A4 + A6a + A6b + A7a + A7b + (A21 \* 1.1) \* M1b) . . . . . 78.736 (M1)

INSTRUCTIONAL GRADES 5-12 (A8+A9+A11+A12+A13+A14-A18-A19+((A22-A21) \* 1.1) \* 0.046). . . . . 128.340 (M2)

ADMINISTRATIVE (A17 - A15 - A16 - A18 - A19 + (A22 \* 1.1) \* 0.004). . . . . 17.080 (M3)

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

5 OR FEWER FTE

INSTRUCTIONAL = (1.76 IF A10 OR A11 = 0, 1.68 IF A10 OR A11 IS GREATER THAN 0) - ((A1 + A3 + A5a + A5b) \* M1b + (A5c + A10) \* 0.046

OR ((A2 + A4 + A6a + A6b + A7a + A7b) \* M1b + (A8 + A9 + A11 + A12) \* 0.046)). . . . . 0.000 (M4)

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

THAN 0) - ((A1 + A3 + A5a + A5b + A5c + A10) \* 0.004 OR (A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9 + A11 + A12) \* 0.004)) . . . . . 0.000 (M5)

BETWEEN 5 AND 25 FTE AND:

K-6 ONLY:

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

- ((A1 + A3 + A5a + A5b) \* M1b) - (A5c \* 0.046) or (A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9 - 5) \* .05) - ((A2 + A4 + A6a + A6b + A7a + A7b) \* M1b) - ((A8 + A9) \* 0.046)). . . . . 0.000 (M6)

ADMINISTRATIVE = .24 - ((A1 + A3 + A5a + A5b + A5c) \* .004 OR (A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9) \* .004)) . . . . . 0.000 (M7)

K-7 OR 8:

INSTRUCTIONAL = 1.68 + ((A1 + A3 + A5a + A5b + A10 - 5) \* (.1) - (A1 + A3 + A5a + A5b) \* M1b) - ((A5c + A10) \* 0.046) OR (A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9 + A11 + A12 - 5) \* (.1) - ((A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9) \* M1b) - ((A11 + A12) \* 0.046)) . . . . . 0.000 (M8)

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

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

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

INSTRUCTIONAL = 2.76 - ((A1 + A3 + A5a + A5b) \* M1b + (A5c \* 0.046) OR (A2 + A4 + A6a + A6b + A7a + A7b) \* M1b + ((A8 + A9 \* 0.046)) . . . . . 0.000 (M10)

ADMINISTRATIVE = .24 - ((A1 + A3 + A5a + A5b + A5c) \* 0.004 OR (A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9) \* 0.004)) . . . . . 0.000 (M11)

GRADES 7-8 LESS THAN 20 FTE:

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

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

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

INSTRUCTIONAL \\_2:

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

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

ADMINISTRATIVE:

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

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

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

NOTE\_2: The small high formula for R&N plants with 25 or less K-12 FTE is not displayed here.

M. APPORTIONMENT - ACCOUNT 3100 (CONT)

|  |               |       |
|--|---------------|-------|
| NONHIGH DISTRICT WITH ENROLLMENT (A17) OF LESS THAN 180:   |               |       |
| AND OPERATING A K-8 OR 1-8 PROGRAM (A11 + A12 GREATER THAN ZERO) WITH A TOTAL ENROLLMENT (A17) GREATER THAN 70,  |               |       |
| OR OPERATING A K-6 OR 1-6 PROGRAM ONLY (A11 + A12 = 0) WITH A TOTAL ENROLLMENT (A17) GREATER THAN 50, ADD .5 INSTRUCTIONAL CERTIFICATED STAFF UNIT. . . . .  | 0.000         | (M16) |
| ADDITIONAL BEA CERTIFICATED INSTRUCTIONAL UNITS (A30). . . . .   | 0.000         | (M17) |
| ADDITIONAL BEA CERTIFICATED ADMINISTRATIVE UNITS (A31). . . . .  | 0.000         | (M18) |
| K-12 CERTIFICATED (EXCLUDES VOC.) (M1 THROUGH M18) . . . . .   | 224.156       | (M19) |
| VOCATIONAL UNITS   |               |       |
| INSTRUCTIONAL (A18 / 19.500 * 0.920) . . . . .   | 9.908         | (M20) |
| ADMINISTRATIVE (A18 / 19.500 * 0.080) . . . . .  | 0.862         | (M21) |
| SKILLS CENTER UNITS  |               |       |
| INSTRUCTIONAL (A19 / 16.670 * 0.920) . . . . .   | 0.000         | (M22) |
| ADMINISTRATIVE (A19 / 16.670 * 0.080) . . . . .  | 0.000         | (M23) |
| TOTAL BEA CERTIFICATED INSTRUCTIONAL UNITS (M1 + M2 + M4 + M6 + M8 + M10 + M12 + M14 + M16 + M17 + M20 + M22) . . . . .  | 216.984       | (M24) |
| TOTAL BEA CERTIFICATED ADMINISTRATIVE UNITS (M3 + M5 + M7 + M9 + M11 + M13 + M15 + M18 + M21 + M23) . . . . .  | 17.942        | (M25) |
| CLASSIFIED STAFF UNITS (see note)  |               |       |
| BASIC CLASSIFIED STAFF UNITS (A17 - A16 - A15 + (A22 * 1.1)) / 60 + (M4 THRU M18 ^) / 3 . . . . .  | 74.667        | (M26) |
| IF NONHIGH DISTRICT WITH TOTAL FTE ENROLLMENT (A17) BETWEEN 50 AND 180, ADD .5 CLASSIFIED STAFF UNIT . . . . .   | 0.000         | (M27) |
| TOTAL BEA FORMULA CLASSIFIED STAFF UNITS (M27 + M28) . . . . .   | 74.667        | (M28) |
| LEAP 12E CERT. INSTR. STAFF DRIVED BASE SALARY BASED ON  |               |       |
| ADDITIONAL DAYS ITEM 187 IN A36 (1 - (2 - A36) * .00549) * \$31,386.00 . . . . .   | 31,386.00     | (M29) |
| COMPENSATION ENTITLEMENT COMPUTATION - 2006-07   |               |       |
| CERT. INSTR. STAFF ALLOCATION - MAINT.: FORM UNITS (M24) * LEAP 12E 2004-05 CERT. INSTR. STAFF DERIVED BASE SALARY \$30,023.00 * 2006-07 LEAP 1sb CIS AVERAGE MIX FACTOR (A33) . . . . .                     | 10,458,330.22 | (M32) |
| CERT. INSTR. STAFF ALLOCATION - INCR.: FORM UNITS (M24) * LEAP 12E 2006-07 CERT. INSTR. STAFF DERIVED BASE SALARY \$31,386.00 (M29) * 2006-07 LEAP 1sb CIS AVERAGE MIX FACTOR (A33) * 1.0000 - M32 . . . . . | 474,792.79    | (M33) |
| CERT. ADMIN. STAFF ALLOCATION - MAINT.: FORM UNITS (M25) * LEAP DOCUMENT #12E 2004-05 ADMINISTRATIVE AVERAGE SALARY \$50,451.00 * 1.000 . . . . .  | 905,191.84    | (M34) |
| CERT. ADMIN. STAFF ALLOCATION - INCR.: FORM UNITS (M25) * LEAP DOCUMENT #12E 2004-05 ADMINISTRATIVE AVERAGE SALARY \$50,451.00 * 1.0000 * 0.0454 . . . . .   | 41,095.70     | (M35) |
| CLASS. STAFF ALLOCATION - MAINT.: FORM UNITS (M28) * LEAP DOCUMENT #12E 2004-05 CLASSIFIED AVERAGE SALARY \$27,490.00 . . . . .  | 2,052,595.83  | (M36) |
| CLASS. STAFF ALLOCATION - INCR.: FORM UNITS (M28) * LEAP DOCUMENT #12E 2004-05 CLASSIFIED AVERAGE SALARY \$27,490.00 * 0.0454 . . . . .  | 93,187.85     | (M37) |
| INSURANCE BENEFITS : CERT. : FORM UNITS (M24 + M25) * \$8,190.48 . . . . .   | 1,924,156.70  | (M38) |
| INSURANCE BENEFITS : CLASS. : FORM UNITS (M28) * 1.1520 * \$8,190.48 . . . . .   | 704,515.47    | (M39) |
| MANDATED BENEFITS : CERT. MAINT.: (M32 + M34) * 0.1304 . . . . .   | 1,481,803.27  | (M40) |
| MANDATED BENEFITS : CERT. INCR.: (M33 + M35) * 0.1240 . . . . .  | 63,970.17     | (M41) |
| MANDATED BENEFITS : CLASS. MAINT.: (M36 * 0.1604) . . . . .  | 329,236.37    | (M42) |
| MANDATED BENEFITS : CLASS. INCR.: (M37 * 0.1254) . . . . .   | 11,685.75     | (M43) |
| NONEMPLOYEE - RELATED COSTS : K12 UNITS (M19 * \$9,476.00) . . . . .   | 2,124,102.25  | (M44) |
| NONEMPLOYEE - RELATED COSTS : VOC UNITS (M20 + M21) * \$23,272.00 . . . . .  | 250,639.44    | (M45) |
| NONEMPLOYEE - RELATED COSTS : SKILLS UNITS (M22 + M23) * \$18,056.00 . . . . .   | 0.00          | (M46) |
| SUBSTITUTE TEACHER ALLOCATION : CERT INSTR. UNITS (M24) * \$555.20 * 0.9180 . . . . .  | 110,591.01    | (M47) |
| ALLOCATION FOR RUNNING START STUDENTS: (A15 * \$4,397.00 + A16 * \$5,199.00) . . . . .   | 160,698.00    | (M48) |
| TOTAL GUARANTEED ENTITLEMENT (M32 THROUGH M48) * 100% . . . . .  | 21,186,592.72 | (M49) |

|  |               |       |
|--|---------------|-------|
| AVERAGE BASIC EDUCATION ALLOCATION (BEA) PER FTE STUDENT   |               |       |
| (INCLUDES VOC, K-4, AND SMALL SCHOOL ENHANCEMENT FACTORS) (M49/A17)                                      | 4,691.45      |       |
| AVERAGE VOCATIONAL ALLOCATION PER VOC FTE STUDENT  | 5,067.27      | (M54) |
| ESTIMATED MINIMUM VOCATIONAL EXPENDITURES (((M54 * A18) + M55) * .85 + (A16 * \$5,199.00 * .93))         | 932,401.77    |       |
| AVERAGE SKILLS CENTER ALLOCATION PER SKILLS FTE STUDENT  | 0.00          |       |
| AVERAGE BEA PER FTE STUDENT W/O ENHANCEMENT FACTORS WITH K-3 AT 49/1000                                  | 4,536.15      | (M53) |
| MINUS LOCAL DEDUCTIBLE REVENUES (A24 THROUGH A28)  | 147,000.00    | (M50) |
| PLUS FIRE DISTRICT PAYMENT (A23 * 1.0400)  | 4,820.40      | (M51) |
| VOCATIONAL EQUIPMENT ALLOCATION (A18 * \$75.00)  | 15,750.00     | (M55) |
| SKILLS CENTER EQUIPMENT ALLOCATION (A19 * \$125.00)  | 0.00          | (M56) |
| MINUS BEA ALLOCATION REDUCED OR DELAYED (A34)  | 0.00          | (A34) |
| SKILLS CENTER SUMMER PROGRAM (JULY & AUGUST 2007)  | 0.00          | (A35) |
| TOTAL AMOUNT TO BE PAID SEPT. 2006 - AUG. 2007 IN ACCOUNT 3100 (M49 - M50 + M51 + M55 + M56 - A34 + A35) | 21,060,163.12 | (M52) |

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

|  |              |      |
|--|--------------|------|
| N. SPECIAL EDUCATION - ACCOUNT 4121  |              |      |
| 2006-07 AGE 3-21 RESIDENT SPECIAL EDUCATION PERCENTAGE (B2)/(A17+B3)                 | % 12.18      | (N1) |
| 2006-07 AGGREGATE COOPERATIVE SPECIAL EDUCATION ALLOCATION RATE (B7)                 | 0.00         | (B7) |
| 2006-07 FUNDED 3-21 RESIDENT SPECIAL EDUCATION ENROLLMENT PERCENT:                   |              |      |
| IF B7 IS GREATER THAN ZERO, N1, ELSE   |              |      |
| IF N1 IS LESS THAN OR EQUAL TO 12.70, N1, ELSE 12.70                                 | % 12.18      | (N2) |
| 2006-07 FUNDED 3-21 RESIDENT SPECIAL EDUCATION ENROLLMENT (N2 * (A17+B3))            | 550.00       | (N3) |
| AGES 0-2 ALLOCATION  |              |      |
| BEA W/O ENHANCEMENTS (M53, OR B7, IF B7 > 0) * 0-2 FACTOR % 1.150 * B1               | 62,598.91    | (N4) |
| AGES 3-21 ALLOCATION   |              |      |
| BEA W/O ENHANCEMENTS (((M53, OR B7, IF B7 > 0) * 3-21 FACTOR % 0.9309) - 84.40) * N3 | 2,276,067.96 | (N5) |
| TOTAL 0-21 ALLOCATION (N4+N5)  | 2,338,666.88 | (N6) |
| STATE SAFETY NET AWARD (B4)  | 0.00         | (B4) |
| HOME AND HOSPITAL, AND HOSPITAL CARE (B5)  | 0.00         | (B5) |
| FOSTER CARE (B6)   | 0.00         | (B6) |
| TOTAL SPECIAL EDUCATION ALLOCATION (N6 + B4 + B5 + B6)                               | 2,338,666.88 | (N7) |

|    |   |              |      |
|----|---|--------------|------|
| O. | LEARNING ASSISTANCE PROGRAM - ACCOUNT 4155  |              |      |
|    | 2005-06 TOTAL FTE STUDENTS (C1) * DISTRICT POVERTY% 29.36% * 197.70 . . . . .                 | 259,169.67   | (O1) |
|    | IF DISTRICT POVERTY% 29.36% IS GREATER THAN 40.00%:   |              |      |
|    | 2005-06 TOTAL FTE STUDENTS (C1) * (DISTRICT POVERTY% 29.36% - 40.00%) * 197.70 . . . . .      | 0.00         | (O2) |
|    | TOTAL ALLOCATION (O1 + O2) . . . . .  | 259,169.67   | (O3) |
|    | 2004 - 2005 LEARNING ASSISTANCE PROGRAM ALLOCATION . . . . .                                  | 166,806.31   | (O7) |
|    | GRADES 9-10 PROVISION ((O3/ 197.70) * 187.99) - O7, IF GREATER THAN ZERO, ELSE ZERO). . . . . | 79,634.29    | (O4) |
|    | ADDITIONAL HOLD HARMLESS ALLOCATION (O7 - O3 IF GREATER THAN ZERO, ELSE ZERO). . . . .        | 0.00         | (O5) |
|    | TOTAL LEARNING ASSISTANCE PROGRAM ALLOCATION (O3 + O5). . . . .                               | 259,169.67   | (O6) |
| P. | TRANSITIONAL BILINGUAL - ACCOUNT 4165   |              |      |
|    | ELIGIBLE STUDENTS (D1) * \$805.68 . . . . .   | 31,421.52    | (P1) |
| Q. | STUDENT ACHIEVEMENT ALLOCATION - ACCOUNT 4166   |              |      |
|    | STUDENT ACHIEVEMENT ALLOCATION ( E1 * RATE \$375.00 ). . . . .                                | 1,688,250.00 | (Q1) |
| R. | HIGHLY CAPABLE - ACCOUNT 4174   |              |      |
|    | TOTAL STUDENTS (A17) * 0.020 * \$369.58 . . . . .   | 33,380.46    | (R1) |
| S. | SCHOOL FOOD SERVICE - ACCOUNT 4198  |              |      |
|    | TOTAL TYPE A LUNCHESES SERVED (H1) * \$0.0352 . . . . .                                       | 14,784.00    | (S1) |
|    | TOTAL FREE AND REDUCED PRICE BREAKFASTS SERVED (H2) * \$0.1500 . . . . .                      | 5,100.00     | (S2) |
|    | TOTAL REDUCED PRICE BREAKFASTS SERVED (H3) * \$0.3000 . . . . .                               | 0.00         | (S3) |
|    | TOTAL SCHOOL FOOD SERVICE ALLOCATION . . . . .  | 19,884.00    | (S4) |
| I. | TRANSPORTATION - OPERATIONS - ACCOUNT 4199  |              |      |
|    | TRANSPORTATION OPERATIONS EXCLUDING IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS AND THE |              |      |
|    | ALLOCATION FOR STUDENTS LIVING WITHIN ONE MILE (I1) . . . . .                                 | 727,525.00   | (I1) |
|    | IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS (I2) . . . . .                              | 0.00         | (I2) |
|    | ALLOCATION FOR TRANSPORTATION SERVIICES FOR STUDENTS LIVING WITHIN ONE MILE (I3) . . . . .    | 59,635.00    | (I3) |
|    | TOTAL TRANSPORTATION OPERATIONS (I1+I2+I3) . . . . .  | 787,160.00   | (I4) |