

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 Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and filed in accordance with RCW 28A.505 for the period September 1, 2007 through August 31, 2008

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

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WEST VALLEY SCHOOL DISTRICT No. 208
 BUDGET AND EXCESS LEVY SUMMARY - FISCAL YEAR 2007-2008

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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	\$ 39,740,319	\$ 751,228	\$ 9,415,000	\$ 11,400,000	\$ 238,000
Total Appropriation (Exp)	40,564,636	790,163	10,339,998	39,500,000	220,000
Other Financing Uses	100,000	XXXXXX	0	5,270,000	0
Excess of Revenues/Other Fin. Sources Over/(Under) Exp. and Other Fin. Uses	924,317-	38,935-	924,998-	33,370,000-	18,000
Beginning Total Fund Bal.	2,140,005	219,592	2,973,133	52,200,000	85,100
Ending Total Fund Balance	1,215,688	180,657	2,048,135	18,830,000	103,100

SECTION B: EXCESS LEVIES FOR 2008 COLLECTION

Excess levy approved by voters for 2008 collection	5,250,000				
Rollback mandated by school district Board of Directors 1/	0				
Net excess levy amount for 2008 collection after rollback	5,250,000	XXXXXX	4,200,000	0	0
CHECK FIGURE BY FUND	329,047,657	4,595,573	342,608,091	215,760,000	1,310,400

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

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

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

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

WEST VALLEY SCHOOL DISTRICT No. 208
GENERAL FUND FINANCIAL SUMMARY - FISCAL YEAR 2007-2008

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ENROLLMENT and STAFFING SUMMARY	Actual 2005-2006	% of Total	Budget 2006-2007	% of Total	Budget 2007-2008	% of Total

Total K-12 FTE Enrollment Counts	4,521.74		4,516.00		4,585.00	
FTE Certificated Employees	263.738		267.502		274.970	
FTE Classified Employees	164.063		165.836		172.247	
FINANCIAL SUMMARY						

Total Rev. and Other Financing Srces	33,597,220		36,079,952		39,740,319	
Total Expenditures	33,063,769		36,696,535		40,564,636	
Total Beginning Fund Balance	1,600,806		1,492,194		2,140,005	
Total Ending Fund Balance	2,134,257		845,611		1,215,688	
Expenditure Summary By Program Groups:						

Regular Instruction	19,019,790	57.52	21,152,615	57.64	22,918,464	56.50
Special Education Instruction	2,722,983	8.24	2,947,379	8.03	3,807,998	9.39
Vocational Instruction	1,003,484	3.03	953,096	2.60	1,103,906	2.72
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,869,906	5.66	2,250,425	6.13	2,622,694	6.47
Other Instructional Programs	207,082	0.63	178,056	0.49	219,364	0.54
Community Services	65,197	0.20	594,200	1.62	660,000	1.63
Support Services	8,175,333	24.73	8,620,764	23.49	9,232,210	22.76
Total - Program Groups	33,063,769	100.00	36,696,535	100.00	40,564,636	100.00
Expenditure Summary By Activity Groups:						

Teaching Activities	19,879,120	60.12	22,250,608	60.63	25,339,662	62.46
Teaching Support	2,314,964	7.01	2,437,674	6.63	2,514,483	6.20
Other Supportive Activities	6,731,313	20.38	7,599,355	20.74	8,208,115	20.25
Building Administration	2,184,620	6.61	2,308,202	6.29	2,370,423	5.84
Central Administration	1,953,750	5.89	2,100,696	5.72	2,131,953	5.25
Total - Activity Groups	33,063,769	100.00	36,696,535	100.00	40,564,636	100.00
Expenditure Summary By Objects						

Certificated Salaries	15,505,009	46.89	16,326,038	44.49	18,037,344	44.47
Classified Salaries	5,447,159	16.47	5,604,648	15.27	6,047,323	14.91
Employee Benefits & Payroll Taxes	6,173,600	18.67	7,173,851	19.55	7,997,475	19.72
Supplies, Instructional Resources & Non-Capitalized Items	2,474,144	7.48	3,392,482	9.24	4,063,435	10.02
Purchased Services	2,841,817	8.59	3,212,341	8.75	3,250,679	8.01
Travel	98,186	0.30	86,832	0.24	76,383	0.19
Capital Outlay	523,850	1.58	900,343	2.45	1,091,997	2.69
Total Objects	33,063,769	100.00	36,696,535	100.00	40,564,636	100.00

WEST VALLEY SCHOOL DISTRICT No. 208
ENROLLMENT AND STAFF COUNTS

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	(1) Prior Year Actual 1/ 2005-2006	(2) Current Year Budget 2/ 2006-2007	(3) New Year Budget 3/ 2007-2008
A. FTE ENROLLMENT COUNTS (Calculate to two decimal places)			
1. Kindergarten	151.86	150.00	161.00
2. Grade 1	359.14	330.00	365.00
3. Grade 2	326.79	364.00	334.00
4. Grade 3	300.93	334.00	389.00
5. Grade 4	352.51	302.00	354.00
6. Grade 5	347.01	370.00	337.00
7. Grade 6	407.07	360.00	380.00
8. Grade 7	394.50	423.00	403.00
9. Grade 8	425.35	418.00	423.00
10. Grade 9	438.12	425.00	398.00
11. Grade 10	367.93	410.00	402.00
12. Grade 11 (excluding Running Start)	320.35	318.00	319.00
13. Grade 12 (excluding Running Start)	291.36	276.00	275.00
14. SUBTOTAL	4,482.92	4,480.00	4,540.00
15. Running Start	38.82	36.00	45.00
16. TOTAL K-12	4,521.74	4,516.00	4,585.00
B. STAFF COUNTS (Calculate to three decimal places)			
1. General Fund FTE Certificated Employees 4/	263.738	267.502	274.970
2. General Fund FTE Classified Employees 4/	164.063	165.836	172.247

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 OCT 11, 2007 @ 14:28

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,301,134	4,680,000	5,096,274
2000 Local Support Nontax	1,343,458	1,178,200	1,398,000
3000 State, General Purpose	20,961,638	22,220,163	24,217,206
4000 State, Special Purpose	4,706,796	5,801,934	6,728,097
5000 Federal, General Purpose	153,103	147,000	150,000
6000 Federal, Special Purpose	2,130,058	2,052,655	2,150,742
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	1,033	0	0
9000 Other Financing Sources	0	0	0
A. Total REVENUES AND OTHER FINANCING SOURCES	33,597,220	36,079,952	39,740,319
EXPENDITURES			
00 Regular Instruction	19,019,793	21,152,615	22,918,464
20 Special Education Instruction	2,722,983	2,947,379	3,807,998
30 Vocational Education Instruction	1,003,484	953,096	1,103,906
40 Skills Center Instruction	0	0	0
50&60 Compensatory Education Instruction	1,869,906	2,250,425	2,622,694
70 Other Instructional Programs	207,082	178,056	219,364
80 Community Services	65,197	594,200	660,000
90 Support Services	8,175,333	8,620,764	9,232,210
B. Total EXPENDITURES	33,063,769	36,696,535	40,564,636
C. OTHER FINANCING USES (G.L. 905) 1/	0	30,000	100,000
D. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FIN. USES (A-B-C)	533,451	646,583-	924,317-

1/ G.L. 905 is a budgetary account that is used to summarize budgetary actions for estimating other financing uses such as transfers out, long-term financing, and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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

RUN OCT 11, 2007 @ 14:28

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
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	47,405	52,405	35,210
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items	951,126	750,000	1,000,000
G.L.875 Unreserved, Designated for Contingencies	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	602,274	689,789	1,104,795
E. Total BEGINNING FUND BALANCE	1,600,806	1,492,194	2,140,005
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	32,123	52,000	33,281
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items	1,226,539	0	0
G.L.875 Unreserved, Designated for Contingencies	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	875,594	793,611	1,182,407
G. Total ENDING FUND BALANCE (D + E, + or - F)	2,134,257	845,611	1,215,688 1/

1/ Line G must be equal to or greater than all reserved fund balances.
FORM SPI F-195 (Rev. 9/07)

GF3

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

RUN OCT 11, 2007 @ 14:28

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
LOCAL TAXES			
1100 Local Property Taxes	4,299,401	4,676,535	5,087,369
1300 Sale of Tax Title Property	0	0	0
1400 Local In-Lieu-of Taxes	0	0	0
1500 Timber Excise Tax	1,733	3,465	8,905
1600 County Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 Total LOCAL TAXES	4,301,134	4,680,000	5,096,274
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	121,026	75,000	90,000
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	39-	18,000	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	19,491	19,000	20,000
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	10,958	9,200	10,000
2289 Other Community Services	50,262	50,000	50,000
2298 School Food Services	778,043	770,000	825,000
2299 School Bus Revenue	14,751	5,000	15,000
2300 Investment Earnings	125,502	90,000	220,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	83,277	0	100,000
2600 Fines and Damages	14,947	9,000	12,000
2700 Rentals and Leases	7,425	8,000	8,000
2800 Insurance Recoveries	21,106	5,000	5,000
2900 Local Support Nontax, Unassigned	96,710	120,000	25,000
2910 E-Rate	0	0	0
2000 Total LOCAL SUPPORT NONTAX	1,343,459	1,178,200	1,398,000

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

RUN OCT 11, 2007 @ 14:28

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
STATE, GENERAL PURPOSE			
3100 Apportionment	19,848,530	21,060,163	21,894,120
3121 Special Ed-General Apport.	XXXXXX	XXXXXX	696,608
3300 Local Effort Assistance	1,113,108	1,160,000	1,626,478
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 Total STATE, GENERAL PURPOSE	20,961,638	22,220,163	24,217,206
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	2,240,493	2,338,639	2,698,782
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	233,427	259,169	313,765
4156 State Institutions, Centers, and Homes - Delinquent	0	0	0
4158 Special and Pilot Programs	31,006	5,030	35,244
4163 Promoting Academic Success	13,836	100,000	75,000
4165 Transitional Bilingual	29,401	31,421	43,129
4166 Student Achievement	1,338,894	1,688,250	2,052,450
4174 Highly Capable	31,956	33,381	40,827
4188 Day Care	0	535,000	600,000
4198 School Food Services	19,644	23,884	31,525
4199 Transportation - Operations	768,139	787,160	837,375
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education - Other State Agencies	0	0	0
4326 State Institutions - Special Ed-Other St Agencies	0	0	0
4356 State Institutions, Ctrs Hms Dlin-Other St.Agcs	0	0	0
4358 Special & Pilot Programs - Other State Agencies	0	0	0
4365 Transitional Billigual - Other State Agencies	0	0	0
4388 Day Care - Other State Agencies	0	0	0
4398 School Food Service - Other State Agnecies	0	0	0
4399 Transportation - Operations -Other State Agencies	0	0	0
4000 Total STATE, SPECIAL PURPOSE	4,706,796	5,801,934	6,728,097
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	195	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	152,908	147,000	150,000
5000 Total FEDERAL, GENERAL PURPOSE	153,103	147,000	150,000

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

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	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	12,000
6121 Special Education, Medicaid Reimbursement	28,107	25,000	0
6124 Special Education, Supplemental	852,614	831,268	822,034
6138 Secondary Vocational Education	19,272	20,000	21,287
6146 Skills Center	0	0	0
6151 Disadvantaged (formerly Remediation)	315,971	299,268	301,612
6152 School Improvement, Federal	153,082	142,660	135,078
6153 Migrant	30,525	58,459	48,016
6154 Reading First	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science - Professional Development	0	0	0
6164 Limited English Proficiency	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Day Care	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	547,693	520,000	610,000
6199 Transportation - Operations	0	0	0
6200 Direct Special Purpose Grants	55,631	56,000	56,500
6221 Special Education - Medical Reimbursement	0	0	0
6224 Special Education - Supplemental	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skills Center	0	0	0
6251 Disadvantaged (Formerly Remediation)	0	0	0
6252 School Improvement, Federal	0	0	0
6253 Migrant	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science - Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Day Care	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation - Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	27,406	0	24,215
6310 Medicaid Administrative Match	0	0	0
6321 Special Education - Medicaid Reimbursement	0	0	0
6324 Special Education - Supplemental	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skills Center	0	0	0

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

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	(1)	(2)	(3)
	Actual	Budget	Budget
	2005-2006	2006-2007	2007-2008
6351 Disadvantaged (formerly Remediation)	0	0	0
6352 School Improvement, Federal	0	0	0
6353 Migrant	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science - Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training	0	0	0
6388 Day Care	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation - Operations	0	0	0
6998 USDA Commodities	99,757	100,000	120,000
6000 Total FEDERAL, SPECIAL PURPOSE	2,130,058	2,052,655	2,150,742
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
7163 Promoting Academic Success	XXXXXX	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	1,033	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	1,033	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	33,597,220	36,079,952	39,740,319

WEST VALLEY SCHOOL DISTRICT No. 208
EXPENDITURE BY PROGRAM

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	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
REGULAR INSTRUCTION			
01 Basic Education	19,019,793	21,152,615	22,918,464
00 Total REGULAR INSTRUCTION	19,019,793	21,152,615	22,918,464
SPECIAL EDUCATION BASIC, STATE			
21 Special Ed, Basic, State	1,896,805	2,142,490	3,034,934
24 Special Ed, Supplemental, Federal	826,178	804,889	773,064
26 Special Ed, Institutions, State	0	0	0
29 Special Ed, Other Categorical	0	0	0
20 Total SPECIAL EDUCATION INSTRUCTION	2,722,983	2,947,379	3,807,998
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	984,810	934,334	1,083,918
38 Vocational, Federal	18,674	18,762	19,988
39 Vocational, Other Categorical	0	0	0
30 Total VOCATIONAL EDUCATION INSTRUCTION	1,003,484	953,096	1,103,906
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.)

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	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged, Fed (fm Remediation)	292,857	280,739	283,204
52 School Improvement, Federal	148,382	133,828	139,823
53 Migrant, Federal	29,579	54,840	50,716
54 Reading First, Federal	0	0	0
55 Learning Assistance, State	218,873	243,123	294,615
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	7,137	5,030	33,387
61 Head Start, Federal	0	0	0
62 Math & Science-Professional Development	0	0	0
63 Promoting Academic Success	15,102	93,809	70,357
64 L E P, Federal (fm Bilingual)	0	0	0
65 Transitional Bilingual, State	26,292	26,294	34,725
66 Student Achievement, State	1,130,651	1,412,762	1,704,599
67 Indian Education, JOM, Federal	0	0	0
68 Indian Education, ED, Federal	0	0	0
69 Compensatory, Other	1,033	0	11,268
50&60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,869,906	2,250,425	2,622,694
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety Education	0	0	0
73 Summer School	617	0	0
74 Highly Capable	26,629	27,934	32,872
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	179,836	150,122	186,492
70 Total OTHER INSTRUCTIONAL PROGRAMS	207,082	178,056	219,364

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

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	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Day Care	8,603	544,200	610,000
89 Other Community Services	56,594	50,000	50,000
80 Total COMMUNITY SERVICES	65,197	594,200	660,000
SUPPORT SERVICES			
97 Districtwide Support	5,774,856	6,124,553	6,516,509
98 School Food Services	1,322,499	1,353,444	1,473,104
99 Pupil Transportation	1,077,978	1,142,767	1,242,597
90 Total SUPPORT SERVICES	8,175,333	8,620,764	9,232,210
TOTAL PROGRAM EXPENDITURES	33,063,769	36,696,535	40,564,636

WEST VALLEY SCHOOL DISTRICT No. 208
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE
FOR FISCAL YEAR 2007-2008
OBJECTS OF EXPENDITURE

RUN OCT 11, 2007 @ 14:28

PROGRAM	Total	Debit Transfers (0)	Credit Transfers (1)	Certificated Salaries (2)	Classified Salaries (3)	Employee Benefits (4)	Supplies Instr Res (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)
01 BASIC ED	22918,464	152,300		14115,264	1216,116	4663,237	1711,444	449,200	51,803	559,100
21 Sp Ed Bas	3034,934			1626,307	430,263	753,613	51,500	172,251	1,000	
24 Sp Ed Sup	773,064			175,076	333,401	263,368	1,219			
26 Sp Ed Ins										
29 Sp Ed Oth										
TOT Sp Ed	3807,998			1801,383	763,664	1016,981	52,719	172,251	1,000	
31 Voc, Bas	1083,918			518,457	29,045	170,288	339,128	27,000		
38 Voc, Fed	19,988						19,988			
39 Voc, Oth										
TOTAL VOC	1103,906			518,457	29,045	170,288	359,116	27,000		
45 Skills St										
46 Skills Fd										
TOT SKILL										
51 Disad, Fe	283,204				169,633	108,281	5,290			
52 Schl Impr	139,823			102,993		30,947	5,883			
53 Migrt, Fed	50,716			16,145	17,476	17,095				
54 Read Frst										
55 Lrng Asst	294,615			42,272	115,374	85,436	51,533			
56 State Ins										
57 Inst, Fed										
58 Spcl. Plt	33,387						33,387			
61 Head Strt										
62 Math/Scnc										
63 PAS	70,357			13,104		4,924	52,329			
64 LEP										
65 Trans Bil	34,725			11,325	11,454	11,334	612			
66 S Achvmnt	1704,599	20,000		1198,695	83,896	365,008	37,000			
67 IndianFed										
68 IndianFed										
69 Comp, Othr	11,268							11,268		
TOT COMPT	2622,694	20,000		1384,534	397,833	623,025	186,034	11,268		

WEST VALLEY SCHOOL DISTRICT No. 208
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

RUN OCT 11, 2007 @ 14:28

FOR FISCAL YEAR 2007-2008

OBJECTS OF EXPENDITURE (continued)

OBJECT	Total	Debit Transfers (0)	Credit Transfers (1)	Certificated Salaries (2)	Classified Salaries (3)	Employee Benefits (4)	Supplies Instr Res (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)
71 Traffic										
73 Summer Sc										
74 Highly Cp	32,872						32,872			
76 Targ Asst										
78 Youth Tr										
79 Instr Prg	186,492				125,731	36,546		24,215		
TOTAL OTH	219,364				125,731	36,546	32,872	24,215		
81 Radio/TV										
86 Cmnty Sch										
88 Day Care	610,000	10,000					243,000	178,000		179,000
89 Other Cmm	50,000	50,000								
TOT COMM.	660,000	60,000					243,000	178,000		179,000
97 Dist Supp	6516,509	4,000		217,706	2309,582	957,699	431,000	2248,045	20,580	327,897
98 Food Serv	1473,104		60,000		481,254	195,650	747,000	82,200	1,000	26,000
99 Pupil Trn	1242,597		176,300		724,098	334,049	300,250	58,500	2,000	
TOTAL SUP	9232,210	4,000	236,300	217,706	3514,934	1487,398	1478,250	2388,745	23,580	353,897
OBJ TOT	40,564,636	236,300	236,300	18,037,344	6,047,323	7,997,475	4,063,435	3,250,679	76,383	1,091,997

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

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Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst	207,379		108,718	36,067	42,094	7,500	12,000	1,000	
22 Lrn Resrc	627,958		191,182	166,560	157,749	86,735	17,303	372	8,057
23 Principal	2370,423		1237,146	465,424	544,689	73,660	34,960	9,544	5,000
24 Guid/Coun	737,757		459,107	93,976	171,462	11,176	1,200	836	
25 Man/Safe	20,052		8,646	5,012	4,894		1,500		
26 Hlth Serv	72,082			36,224	27,458	3,100	4,300	1,000	
27 Teaching	17708,871	14,300	11342,921	407,998	3578,348	1509,073	297,137	13,051	546,043
28 Extracur	1173,942	138,000	767,544	4,855	136,543	20,200	80,800	26,000	
29 Pay Schl									
TOTALS	22918,464	152,300	14115,264	1216,116	4663,237	1711,444	449,200	51,803	559,100
	FTE Program Staff		212.292	36.042					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME	FTE 1/	No. 01			TOTAL ANNUAL SALARY 2/
				*** HIGH	ANNUAL SALARY LOW	RATES AVERAGE	
01-21-005	OTHER SALARY ITEMS		0.000			0.00	10,000
01-21-120	DEPUTY/ASSISTANT SUPERINTENDENT		1.000	97,218	97,218	97,218.00	97,218
01-21-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NO		0.000			0.00	1,500
TOTAL OF ACTIVITY 21			1.000				108,718
01-22-410	LIBRARY MEDIA SPECIALIST		2.750	61,720	61,720	61,720.00	169,730
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HO		0.000			0.00	21,452
TOTAL OF ACTIVITY 22			2.750				191,182
01-23-005	OTHER SALARY ITEMS		0.000			0.00	31,784
01-23-210	ELEMENTARY PRINCIPAL		8.000	98,289	91,720	92,541.13	740,329
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME		0.000			0.00	10,500
01-23-221	ELEMENTARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME		0.000			0.00	1,500
01-23-230	SECONDARY PRINCIPAL		1.667	104,814	98,289	102,203.36	170,373
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME		0.000			0.00	1,500
01-23-240	SECONDARY VICE PRINCIPAL		3.000	91,720	91,720	91,720.00	275,160
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME		0.000			0.00	6,000
TOTAL OF ACTIVITY 23			12.667				1,237,146
01-24-420	COUNSELOR		7.450	61,720	35,970	54,828.19	408,470
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS		0.000			0.00	50,637
TOTAL OF ACTIVITY 24			7.450				459,107
01-25-005	OTHER SALARY ITEMS		0.000			0.00	8,646

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 2007-2008

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME	Basic Education		No. 01			TOTAL ANNUAL SALARY 2/
			FTE 1/		*** HIGH	ANNUAL SALARY LOW	RATES AVERAGE	
TOTAL OF ACTIVITY 25			0.000					8,646
01-27-001	SICK LEAVE		0.000				0.00	50,000
01-27-002	SUBSTITUTE PAY		0.000				0.00	230,190
01-27-005	OTHER SALARY ITEMS		0.000				0.00	689,966
01-27-310	ELEMENTARY TEACHER		102.901		61,797	33,607	53,861.94	5,542,447
01-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS		0.000				0.00	371,601
01-27-320	SECONDARY TEACHER		79.024		61,720	32,746	50,166.19	3,964,333
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS		0.000				0.00	318,030
01-27-330	OTHER TEACHER		3.000		59,097	46,404	54,866.00	164,598
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS		0.000				0.00	11,756
TOTAL OF ACTIVITY 27			184.925					11,342,921
01-28-005	OTHER SALARY ITEMS		0.000				0.00	560,381
01-28-510	EXTRACURRICULAR		3.500		61,720	43,516	52,550.00	183,925
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS		0.000				0.00	23,238
TOTAL OF ACTIVITY 28			3.500					767,544
PROGRAM TOTAL			212.292 3/					14,115,264

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 2007-2008

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME		No. 01			TOTAL ANNUAL SALARY 2/	
		Basic Education	NUMBER OF HOURS	* * * HIGH	HOURLY RATES OF LOW	PAY * * * AVERAGE		
01-21-960	PROFESSIONAL		1.000	2,080.00	17.3400	17.3400	17.3399	36,067
	TOTAL OF ACTIVITY 21		1.000					36,067
01-22-002	SUBSTITUTE PAY		0.000	0.00	0.0000	0.0000	0.0000	5,700
01-22-005	OTHER SALARY ITEMS		0.000	0.00	0.0000	0.0000	0.0000	1,231
01-22-910	AIDES		6.089	12,658.62	12.6100	12.6097	12.6103	159,629
	TOTAL OF ACTIVITY 22		6.089					166,560
01-23-002	SUBSTITUTE PAY		0.000	0.00	0.0000	0.0000	0.0000	16,070
01-23-910	AIDES		1.891	3,935.62	12.6100	12.6100	12.6102	49,629
01-23-940	OFFICE/CLERICAL		11.961	24,880.00	16.6500	15.6700	16.0661	399,725
	TOTAL OF ACTIVITY 23		13.852					465,424
01-24-910	AIDES		0.373	776.00	12.6100	12.6100	12.6095	9,785
01-24-940	OFFICE/CLERICAL		2.565	5,335.98	15.8300	15.6700	15.7780	84,191
	TOTAL OF ACTIVITY 24		2.938					93,976
01-25-910	AIDES		0.192	397.50	12.6101	12.6100	12.6088	5,012
	TOTAL OF ACTIVITY 25		0.192					5,012
01-26-960	PROFESSIONAL		0.724	1,504.00	24.3700	23.8000	24.0851	36,224
	TOTAL OF ACTIVITY 26		0.724					36,224
01-27-001	SICK LEAVE		0.000	0.00	0.0000	0.0000	0.0000	5,540

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 2007-2008

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME _____ Basic Education _____ No. 01		* * * HOURLY RATES OF PAY * * *			TOTAL ANNUAL SALARY 2/
		FTE 1/	NUMBER OF HOURS	HIGH	LOW	AVERAGE	
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.0000	0.0000	0.0000	23,850
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	83,701
01-27-910	AIDES	11.247	23,386.00	12.6102	12.6099	12.6104	294,907
TOTAL OF ACTIVITY 27		11.247					407,998
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	4,855
TOTAL OF ACTIVITY 28		0.000					4,855
PROGRAM TOTAL		36.042 3/					1,216,116

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

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Activity	Total	Debit Transfer (0)	FY 2007-2008 OBJECTS OF EXPENDITURE					Travel (8)	Capital Outlay (9)
			Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)		
21 Sup Inst	160,127		93,280	29,201	37,646				
22 Lrn Resrc									
23 Principal									
24 Guid/Coun	286,229		222,573		63,656				
25 Man/Safe	21,184			12,733	8,451				
26 Hlth Serv	469,482		231,190	43,847	94,445	100,000			
27 Teaching	2097,912		1079,264	344,482	549,415	51,500	72,251	1,000	
28 Extracur									
29 Pay Schl									
TOTALS	3034,934		1626,307	430,263	753,613	51,500	172,251	1,000	
FTE Program Staff			28.800	15.020					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Special Ed, Basic, State _____ No. 21

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	*** HIGH	ANNUAL SALARY LOW	RATES *** AVERAGE	TOTAL ANNUAL SALARY 2/
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	89,447	89,447	89,447.00	89,447
21-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT T	0.000			0.00	1,500
21-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS	0.000			0.00	2,333
TOTAL OF ACTIVITY 21		1.000				93,280
21-24-420	COUNSELOR	3.500	61,720	45,938	56,458.86	197,606
21-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000			0.00	24,967
TOTAL OF ACTIVITY 24		3.500				222,573
21-26-005	OTHER SALARY ITEMS	0.000			0.00	300
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	3.500	61,720	54,435	60,554.29	211,940
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS	0.000			0.00	18,950
TOTAL OF ACTIVITY 26		3.500				231,190
21-27-005	OTHER SALARY ITEMS	0.000			0.00	21,700
21-27-320	SECONDARY TEACHER	1.000	43,775	43,775	43,775.00	43,775
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000			0.00	2,766
21-27-330	OTHER TEACHER	19.800	61,720	33,187	47,633.94	943,152
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000			0.00	67,871
TOTAL OF ACTIVITY 27		20.800				1,079,264
PROGRAM TOTAL		28.800 3/				1,626,307

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 2007-2008

PROGRAM NAME _____ Special Ed, Basic, State _____ No. 21

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	NUMBER OF HOURS	* * * HOURLY RATES OF PAY * * * 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	15.8300	15.8300	15.8302	29,001
TOTAL OF ACTIVITY 21		0.881					29,201
21-25-910	AIDES	0.486	1,009.68	12.6100	12.6100	12.6109	12,733
TOTAL OF ACTIVITY 25		0.486					12,733
21-26-910	AIDES	0.669	1,393.00	12.6100	12.6100	12.6095	17,565
21-26-940	OFFICE/CLERICAL	1.001	2,084.18	12.6111	12.6100	12.6102	26,282
TOTAL OF ACTIVITY 26		1.670					43,847
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	30,345
21-27-910	AIDES	11.983	24,911.25	12.6100	12.6100	12.6102	314,137
TOTAL OF ACTIVITY 27		11.983					344,482
PROGRAM TOTAL		15.020 3/					430,263

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 OCT 11, 2007 @ 14:28

Activity	Total	Debit Transfer (0)	FY 2007-2008 OBJECTS OF EXPENDITURE					Travel (8)	Capital Outlay (9)
			Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)		
21 Sup Inst									
22 Lrn Resrc									
24 Guid/Coun	26,674		19,270		7,404				
25 Man/Safe									
26 Hlth Serv	147,511		113,043		34,468				
27 Teaching	598,879		42,763	333,401	221,496	1,219			
29 Pay Schl									
TOTALS	773,064		175,076	333,401	263,368	1,219			
FTE Program Staff			3.100	11.946					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

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/
24-24-420	COUNSELOR	0.500	35,970	35,970	35,970.00	17,985
24-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000			0.00	1,285
TOTAL OF ACTIVITY 24		0.500				19,270
24-26-450	COMMUNICATIONS DISORDER SPECIALIST	2.000	59,097	46,410	52,753.50	105,507
24-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS	0.000			0.00	7,536
TOTAL OF ACTIVITY 26		2.000				113,043
24-27-005	OTHER SALARY ITEMS	0.000			0.00	2,000
24-27-330	OTHER TEACHER	0.600	61,720	61,720	61,720.00	37,032
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000			0.00	3,731
TOTAL OF ACTIVITY 27		0.600				42,763
PROGRAM TOTAL		3.100 3/				175,076

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 2007-2008

PROGRAM NAME ___Special Ed, Supplemental, Federal___ No. 24

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ OF HOURS	NUMBER OF HOURS	* * * HIGH	HOURLY RATES OF LOW	PAY * * * AVERAGE	TOTAL ANNUAL SALARY 2/
24-27-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	20,205
24-27-910	AIDES	11.946	24,836.30	12.6100	12.6100	12.6104	313,196
	TOTAL OF ACTIVITY 27	11.946					333,401
	PROGRAM TOTAL	11.946 3/					333,401

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 OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst	65,766		32,730	16,890	16,146				
22 Lrn Resrc	28,691		17,374	3,956	7,361				
24 Guid/Coun	56,392		34,540	8,199	13,653				
25 Man/Safe									
27 Teaching	933,069		433,813		133,128	339,128	27,000		
28 Extracur									
29 Pay Schl									
TOTALS	1083,918		518,457	29,045	170,288	339,128	27,000		
FTE Program Staff			8.858	0.901					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

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	98,289	98,289	98,288.29	32,730
TOTAL OF ACTIVITY 21		0.333				32,730
31-22-410	LIBRARY MEDIA SPECIALIST	0.250	61,720	61,720	61,720.00	15,430
31-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HO	0.000			0.00	1,944
TOTAL OF ACTIVITY 22		0.250				17,374
31-24-420	COUNSELOR	0.550	61,720	39,930	55,778.18	30,678
31-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000			0.00	3,862
TOTAL OF ACTIVITY 24		0.550				34,540
31-27-001	SICK LEAVE	0.000			0.00	3,000
31-27-002	SUBSTITUTE PAY	0.000			0.00	5,190
31-27-005	OTHER SALARY ITEMS	0.000			0.00	3,000
31-27-320	SECONDARY TEACHER	7.725	61,720	33,607	47,920.78	370,188
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000			0.00	52,435
TOTAL OF ACTIVITY 27		7.725				433,813
PROGRAM TOTAL		8.858 3/				518,457

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 2007-2008

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ OF HOURS	PROGRAM NAME _____ Vocational, Basic, State _____ No. 31			TOTAL ANNUAL SALARY 2/	
			NUMBER	* * * HOURLY RATES OF PAY * * *	AVERAGE		
			HIGH	LOW			
31-21-940	OFFICE/CLERICAL	0.501	1,040.00	16.6500	15.8300	16.2404	16,890
	TOTAL OF ACTIVITY 21	0.501					16,890
31-22-910	AIDES	0.150	313.65	12.6111	12.6100	12.6128	3,956
	TOTAL OF ACTIVITY 22	0.150					3,956
31-24-940	OFFICE/CLERICAL	0.250	520.02	15.8300	15.6700	15.7667	8,199
	TOTAL OF ACTIVITY 24	0.250					8,199
	PROGRAM TOTAL	0.901 3/					29,045

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 OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008 OBJECTS OF EXPENDITURE							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
24 Guid/Coun									
25 Man/Safe									
27 Teaching	19,988					19,988			
29 Pay Schl									
63 Oper Bldg									
TOTALS	19,988					19,988			
FTE Program Staff			0.000	0.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Vocational, Federal _____ No. 38

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Vocational, Federal _____ No. 38

ACTIVITY				* * * HOURLY RATES OF PAY * * *			TOTAL
CODE	TITLE OF POSITION	FTE 1/	NUMBER 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 OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
15 Pblc Rltn									
21 Sup Inst									
22 Lrn Resrc									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	283,204			169,633	108,281	5,290			
29 Pay Schl									
63 Oper Bldg									
64 Maint									
65 Utilities									
TOTALS	283,204			169,633	108,281	5,290			
FTE Program Staff			0.000	6.442					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME __Disadvantaged, Fed (fm Remediation)___ No. 51

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME __Disadvantaged, Fed (fm Remediation)__ No. 51

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ NUMBER OF HOURS	* * * HOURLY RATES OF PAY * * *	HIGH	LOW	AVERAGE	TOTAL ANNUAL SALARY 2/
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	767
51-27-910	AIDES	6.442	13,391.00	12.6100	12.6100	12.6104	168,866
	TOTAL OF ACTIVITY 27	6.442					169,633
	PROGRAM TOTAL	6.442 3/					169,633

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 OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
15 Pblc Rltn									
21 Sup Inst									
22 Lrn Resrc	5,883					5,883			
23 Principal									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	133,940		102,993		30,947				
29 Pay Schl									
63 Oper Bldg									
64 Maint									
65 Utilities									
91 Pub Activ									
TOTALS	139,823		102,993		30,947	5,883			
FTE Program Staff			1.775	0.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ School Improvement, Federal _____ No. 52

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	*** ANNUAL SALARY RATES *** HIGH	LOW	AVERAGE	TOTAL ANNUAL SALARY 2/
52-27-310	ELEMENTARY TEACHER	1.775	55,487	53,126	54,156.62	96,128
52-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000			0.00	6,865
TOTAL OF ACTIVITY 27		1.775				102,993
PROGRAM TOTAL		1.775 3/				102,993

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 2007-2008

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 OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst	14,586			8,738	5,848				
22 Lrn Resrc									
24 Guid/Coun	14,588			8,738	5,850				
25 Man/Safe									
26 Hlth Serv									
27 Teaching	21,542		16,145		5,397				
29 Pay Schl									
63 Oper Bldg									
64 Maint									
65 Utilities									
68 Insurance									
TOTALS	50,716		16,145	17,476	17,095				
FTE Program Staff			0.335	0.666					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME	Migrant, Federal			No. 53			TOTAL ANNUAL SALARY 2/
			FTE 1/	HIGH	LOW	AVERAGE	ANNUAL SALARY RATES * * *		
53-27-320	SECONDARY TEACHER		0.335	44,984	44,984	44,985.07		15,070	
53-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS		0.000			0.00		1,075	
TOTAL OF ACTIVITY 27			0.335					16,145	
PROGRAM TOTAL			0.335 3/					16,145	

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 2007-2008

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME	Migrant, Federal		No. 53			TOTAL ANNUAL SALARY 2/
			FTE 1/	NUMBER OF HOURS	* * * HIGH	HOURLY RATES OF LOW	PAY * * * AVERAGE	
53-21-940	OFFICE/CLERICAL		0.333	693.00	12.6100	12.6100	12.6089	8,738
	TOTAL OF ACTIVITY 21		0.333					8,738
53-24-940	OFFICE/CLERICAL		0.333	693.00	12.6100	12.6100	12.6089	8,738
	TOTAL OF ACTIVITY 24		0.333					8,738
	PROGRAM TOTAL		0.666	3/				17,476

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 OCT 11, 2007 @ 14:28

Activity	Total	Debit Transfer (0)	Cert Salaries (2)	FY 2007-2008 OBJECTS OF EXPENDITURE			Contract Services (7)	Travel (8)	Capital Outlay (9)
				Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)			
21 Sup Inst									
22 Lrn Resrc									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	294,615		42,272	115,374	85,436	51,533			
29 Pay Schl									
TOTALS	294,615		42,272	115,374	85,436	51,533			
FTE Program Staff			0.711	4.386					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Learning Assistance, State _____ No. 55

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	* * * HIGH	ANNUAL SALARY LOW	RATES * * * AVERAGE	TOTAL ANNUAL SALARY 2/
55-27-320	SECONDARY TEACHER	0.711	55,487	55,487	55,486.64	39,451
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000			0.00	2,821
TOTAL OF ACTIVITY 27		0.711				42,272
PROGRAM TOTAL		0.711 3/				42,272

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 2007-2008

ACTIVITY CODE	TITLE OF POSITION	PROGRAM NAME _____ Learning Assistance, State _____ No. 55		* * * HOURLY RATES OF PAY * * *			TOTAL ANNUAL SALARY 2/
		FTE 1/	NUMBER OF HOURS	HIGH	LOW	AVERAGE	
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	412
55-27-910	AIDES	4.386	9,116.50	12.6100	12.6100	12.6103	114,962
	TOTAL OF ACTIVITY 27	4.386					115,374
	PROGRAM TOTAL	4.386 3/					115,374

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 OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
23 Principal									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	33,387					33,387			
29 Pay Schl									
TOTALS	33,387					33,387			
FTE Program Staff			0.000	0.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME ___Special and Pilot Programs, State___ No. 58

ACTIVITY	TITLE OF POSITION	FTE 1/	*** ANNUAL SALARY RATES ***	TOTAL
CODE			HIGH LOW AVERAGE	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 2007-2008

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 OCT 11, 2007 @ 14:28

FY 2007-2008

ACTIVITY	Total	OBJECTS OF EXPENDITURE								
		Debit Transfer (0)	Credit Transfer (1)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst										
22 Lrn Resrc										
23 Principal										
24 Guid/Coun										
25 Man/Safe										
26 Hlth Serv										
27 Teaching	70,357			13,104		4,924	52,329			
29 Pay Schl										
59 Transfers										
63 Oper Bldg										
TOTALS	70,357			13,104		4,924	52,329			
FTE Program Staff				0.340		0.000				

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____Promoting Academic Success_____ No. 63

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	* * * HIGH	ANNUAL SALARY LOW	RATES * * * AVERAGE	TOTAL ANNUAL SALARY 2/
63-27-320	SECONDARY TEACHER	0.340	35,970	35,970	35,970.59	12,230
63-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000			0.00	874
TOTAL OF ACTIVITY 27		0.340				13,104
PROGRAM TOTAL		0.340 3/				13,104

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 2007-2008

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 OCT 11, 2007 @ 14:28

Activity	Total	Debit Transfer (0)	Cert Salaries (2)	FY 2007-2008 OBJECTS OF EXPENDITURE			Contract Services (7)	Travel (8)	Capital Outlay (9)
				Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)			
21 Sup Inst									
22 Lrn Resrc									
24 Guid/Coun									
25 Man/Safe									
27 Teaching	34,725		11,325	11,454	11,334	612			
29 Pay Schl									
TOTALS	34,725		11,325	11,454	11,334	612			
FTE Program Staff			0.235	0.435					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____Transitional Bilingual, State_____ No. 65

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	* * * HIGH	ANNUAL SALARY LOW	RATES * * * AVERAGE	TOTAL ANNUAL SALARY 2/
65-27-320	SECONDARY TEACHER	0.235	44,984	44,984	44,982.98	10,571
65-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000			0.00	754
TOTAL OF ACTIVITY 27		0.235				11,325
PROGRAM TOTAL		0.235 3/				11,325

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 2007-2008

PROGRAM NAME _____Transitional Bilingual, State_____ No. 65

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ OF HOURS	NUMBER OF HOURS	* * * HOURLY RATES OF PAY * * * HIGH	LOW	AVERAGE	TOTAL ANNUAL SALARY 2/
65-27-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	36
65-27-910	AIDES	0.435	905.45	12.6100	12.6099	12.6103	11,418
	TOTAL OF ACTIVITY 27	0.435					11,454
	PROGRAM TOTAL	0.435	3/				11,454

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 OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
23 Principal									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	1704,599	20,000	1198,695	83,896	365,008	37,000			
29 Pay Schl									
TOTALS	1704,599	20,000	1198,695	83,896	365,008	37,000			
FTE Program Staff			16.524	2.557					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Student Achievement, State _____ No. 66

ACTIVITY 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	9,330
66-27-005	OTHER SALARY ITEMS	0.000			0.00	198,842
66-27-310	ELEMENTARY TEACHER	14.524	61,720	36,291	56,133.64	815,285
66-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000			0.00	59,380
66-27-320	SECONDARY TEACHER	2.000	61,720	45,202	53,461.00	106,922
66-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000			0.00	7,636
TOTAL OF ACTIVITY 27		16.524				1,198,695
PROGRAM TOTAL		16.524 3/				1,198,695

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 2007-2008

PROGRAM NAME _____ Student Achievement, State _____ No. 66

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ NUMBER	OF HOURS	* * * HIGH	HOURLY RATES OF LOW	PAY * * * AVERAGE	TOTAL ANNUAL SALARY 2/
66-27-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	121
66-27-910	AIDES	1.836	3,815.80	12.6100	12.6100	12.6107	48,120
66-27-990	DIRECTOR/SUPERVISOR	0.721	1,500.00	23.7700	23.7700	23.7700	35,655
TOTAL OF ACTIVITY 27		2.557					83,896
PROGRAM TOTAL		2.557 3/					83,896

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 69 - Compensatory, Other

RUN OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008 OBJECTS OF EXPENDITURE							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
23 Principal									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	11,268					11,268			
29 Pay Schl									
TOTALS	11,268					11,268			
FTE Program Staff			0.000	0.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Compensatory, Other _____ No. 69

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Compensatory, Other _____ No. 69

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 74 - Highly Capable

RUN OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	32,872					32,872			
29 Pay Schl									
TOTALS	32,872					32,872			
FTE Program Staff			0.000	0.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Highly Capable _____ No. 74

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Highly Capable _____ No. 74

ACTIVITY				* * * HOURLY RATES OF PAY * * *			TOTAL
CODE	TITLE OF POSITION	FTE 1/	NUMBER 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 OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
22 Lrn Resrc									
23 Principal									
24 Guid/Coun									
25 Man/Safe									
26 Hlth Serv									
27 Teaching	186,492			125,731	36,546		24,215		
28 Extracur									
29 Pay Schl									
62 Grnds Mai									
63 Oper Bldg									
64 Maint									
65 Utilities									
68 Insurance									
91 Pub Activ									
TOTALS	186,492			125,731	36,546		24,215		
FTE Program Staff			0.000	2.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____Instructional Programs, Other_____ No. 79

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____Instructional Programs, Other_____ No. 79

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	NUMBER OF HOURS	* * * HIGH	HOURLY RATES OF LOW	PAY * * * AVERAGE	TOTAL ANNUAL SALARY 2/
79-27-960	PROFESSIONAL	2.000	4,160.00	28.3800	27.7500	28.0649	116,750
79-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.0000	0.0000	0.0000	8,981
TOTAL OF ACTIVITY 27		2.000					125,731
PROGRAM TOTAL		2.000 3/					125,731

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 OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
25 Man/SAFE									
27 Teaching									
29 Pay Schl									
42 Food									
44 Food Srvs									
63 Oper Bldg									
65 Utilities									
68 Insurance									
91 Pub Activ	610,000	10,000				243,000	178,000		179,000
TOTALS	610,000	10,000				243,000	178,000		179,000
FTE Program Staff			0.000	0.000					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME	_____	Day Care_____	No. 88				
ACTIVITY	TITLE OF POSITION	FTE 1/	***	ANNUAL SALARY	RATES	***	TOTAL
CODE			HIGH	LOW	AVERAGE		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 2007-2008

PROGRAM NAME _____ Day Care _____ No. 88

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 89 - Other Community Services

RUN OCT 11, 2007 @ 14:28

Activity	Total	FY 2007-2008							
		Debit Transfer (0)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
21 Sup Inst									
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 2007-2008

PROGRAM NAME _____ Other Community Services _____ No. 89

ACTIVITY	TITLE OF POSITION	FTE 1/	HIGH	LOW	AVERAGE	TOTAL
CODE						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 2007-2008

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 2007-2008

RUN OCT 11, 2007 @ 14:28

OBJECTS OF EXPENDITURE

ACTIVITY	Total	Debit Transfer (0)	Credit Transfer (1)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
11 Bd of Dir	156,724				16,000	1,224	23,000	114,000	2,500	
12 Sup Offic	236,089			124,873	43,784	47,932	5,000	5,000	7,500	2,000
13 Bus Offic	534,530			92,833	273,457	128,740	19,500	15,000	3,000	2,000
14 Hmn Rsrce	272,676				159,442	56,354	3,300	46,000	5,580	2,000
15 Pblc Rltn	7,000							7,000		
25 Man/Safe										
61 Sup Bldg	134,904				97,198	34,206	2,000	1,500		
62 Grnds Mai	489,548				207,870	86,733	43,000	143,345	500	8,100
63 Oper Bldg	1580,089				1058,054	436,035	75,000	4,000		7,000
64 Maint	602,088				209,112	77,130	119,000	75,000	1,500	120,346
65 Utilities	1201,000							1201,000		
67 Bldg Secu	50,000							50,000		
68 Insurance	265,000							265,000		
72 Info Sys	717,000				174,699	59,850	70,000	226,000		186,451
73 Printing	158,465				30,999	14,466	43,000	70,000		
74 Warehouse	54,396				38,967	15,029	200	200		
75 Mtr Pool	57,000	4,000					28,000	25,000		
83 Interest										
84 Principal										
85 Debt Expn										
TOTALS	6516,509	4,000		217,706	2309,582	957,699	431,000	2248,045	20,580	327,897
FTE Program Staff				2.000	58.111					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Districtwide Support _____ No. 97

ACTIVITY CODE	TITLE OF POSITION	FTE 1/	* * * HIGH	ANNUAL SALARY LOW	RATES * * * AVERAGE	TOTAL ANNUAL SALARY 2/
97-12-110	SUPERINTENDENT	1.000	120,073	120,073	120,073.00	120,073
97-12-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NO	0.000			0.00	4,800
TOTAL OF ACTIVITY 12		1.000				124,873
97-13-120	DEPUTY/ASSISTANT SUPERINTENDENT	1.000	91,333	91,333	91,333.00	91,333
97-13-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NO	0.000			0.00	1,500
TOTAL OF ACTIVITY 13		1.000				92,833
PROGRAM TOTAL		2.000 3/				217,706

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 2007-2008

PROGRAM NAME _____ Districtwide Support _____		No. 97					TOTAL
ACTIVITY CODE	TITLE OF POSITION	FTE 1/	NUMBER OF HOURS	* * * HOURLY RATES OF PAY * * *	OF PAY * * *	ANNUAL SALARY 2/	
				HIGH	LOW	AVERAGE	
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	1.000	2,080.00	21.0500	21.0500	21.0500	43,784
	TOTAL OF ACTIVITY 12	1.000					43,784
97-13-940	OFFICE/CLERICAL	4.000	8,320.00	21.1200	17.3400	19.7450	164,278
97-13-980	TECHNICAL	1.000	2,080.00	21.7600	21.7600	21.7601	45,261
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	30.7300	30.7300	30.7298	63,918
	TOTAL OF ACTIVITY 13	6.000					273,457
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	5,000
97-14-940	OFFICE/CLERICAL	2.000	4,160.00	20.9100	17.3400	19.1250	79,560
97-14-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	35.2800	35.2800	35.2798	73,382
97-14-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.0000	0.0000	0.0000	1,500
	TOTAL OF ACTIVITY 14	3.000					159,442
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	15.8300	15.8300	15.8298	32,926
97-61-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	30.9000	30.9000	30.9000	64,272
	TOTAL OF ACTIVITY 61	2.000					97,198
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	150
97-62-920	CRAFTS/TRADES	1.000	2,080.00	18.6500	18.6500	18.6500	38,792

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 2007-2008

PROGRAM NAME _____ Districtwide Support _____		No. 97					TOTAL
ACTIVITY CODE	TITLE OF POSITION	FTE 1/	NUMBER OF HOURS	* * * HOURLY RATES OF PAY * * * HIGH	LOW	AVERAGE	ANNUAL SALARY 2/
97-62-930	LABORERS	0.700	1,456.00	17.2800	17.2800	17.2802	25,160
97-62-970	SERVICE WORKERS	4.000	8,320.00	17.2800	17.2800	17.2798	143,768
TOTAL OF ACTIVITY 62		5.700					207,870
97-63-001	SICK LEAVE	0.000	0.00	0.0000	0.0000	0.0000	6,000
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.0000	0.0000	0.0000	74,440
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	4,275
97-63-970	SERVICE WORKERS	29.911	62,212.80	16.3000	15.3800	15.6453	973,339
TOTAL OF ACTIVITY 63		29.911					1,058,054
97-64-002	SUBSTITUTE PAY	0.000	0.00	0.0000	0.0000	0.0000	5,250
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	625
97-64-920	CRAFTS/TRADES	5.000	10,400.00	20.5600	18.6500	19.5420	203,237
TOTAL OF ACTIVITY 64		5.000					209,112
97-72-980	TECHNICAL	2.500	5,200.00	20.8400	18.6500	19.6960	102,419
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	34.7500	34.7500	34.7500	72,280
TOTAL OF ACTIVITY 72		3.500					174,699
97-73-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	4,250
97-73-980	TECHNICAL	1.000	2,080.00	12.8600	12.8600	12.8601	26,749
TOTAL OF ACTIVITY 73		1.000					30,999
97-74-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	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.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2007-2008

ACTIVITY		PROGRAM NAME _____ Districtwide Support _____		No. 97			TOTAL
CODE	TITLE OF POSITION	FTE 1/	NUMBER OF HOURS	* * * HOURLY RATES OF PAY * * *			ANNUAL SALARY 2/
				HIGH	LOW	AVERAGE	
97-74-970	SERVICE WORKERS	1.000	2,080.00	18.6500	18.6500	18.6500	38,792
	TOTAL OF ACTIVITY 74	1.000					38,967
	PROGRAM TOTAL	58.111 3/					2,309,582

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 OCT 11, 2007 @ 14:28

FY 2007-2008

ACTIVITY	Total	OBJECTS OF EXPENDITURE								
		Debit Transfer (0)	Credit Transfer (1)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
25 Man/SAFE										
29 Pay Schl										
41 Sup Nutr	162,589				103,478	45,111	7,500	6,000	500	
42 Food	714,500						659,500	55,000		
44 Food Srvs	656,015				377,776	150,539	80,000	21,200	500	26,000
49 Transfers	60,000		60,000							
TOTALS	1473,104		60,000		481,254	195,650	747,000	82,200	1,000	26,000
FTE Program Staff				0.000	15.332					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ School Food Services _____ No. 98

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ School Food Services _____		No. 98		* * * HOURLY RATES OF PAY * * *			TOTAL
ACTIVITY 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	1,000
98-41-940	OFFICE/CLERICAL	1.422	2,957.50	15.8300	15.8300	15.8299	46,817
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	26.7600	26.7600	26.7601	55,661
TOTAL OF ACTIVITY 41		2.422					103,478
98-44-001	SICK LEAVE	0.000	0.00	0.0000	0.0000	0.0000	1,000
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.0000	0.0000	0.0000	13,480
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	10,173
98-44-970	SERVICE WORKERS	12.910	26,853.45	18.6500	6.9000	13.1500	353,123
TOTAL OF ACTIVITY 44		12.910					377,776
PROGRAM TOTAL		15.332 3/					481,254

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 OCT 11, 2007 @ 14:28

FY 2007-2008

ACTIVITY	Total	OBJECTS OF EXPENDITURE								
		Debit Transfer (0)	Credit Transfer (1)	Cert Salaries (2)	Class Salaries (3)	Employee Benefits (4)	Supplies & Mat'ls (5)	Contract Services (7)	Travel (8)	Capital Outlay (9)
25 Man/Save										
29 Pay Schl										
51 Sup Trans	179,583				118,650	48,433	2,500	8,000	2,000	
52 Operation	984,647				524,940	255,207	202,000	2,500		
53 Maint	232,667				80,508	30,409	95,750	26,000		
56 Insurance	22,000							22,000		
59 Transfers	176,300		176,300							
TOTALS	1242,597		176,300		724,098	334,049	300,250	58,500	2,000	
FTE Program Staff				0.000	18.409					

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2007-2008

PROGRAM NAME _____ Pupil Transportation_____ No. 99

ACTIVITY	TITLE OF POSITION	FTE 1/	HIGH	ANNUAL SALARY RATES	AVERAGE	TOTAL
CODE				LOW		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 2007-2008

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	0.850	1,768.00	15.6700	15.6700	15.6702	27,705
99-51-990	DIRECTOR/SUPERVISOR	1.854	3,856.00	27.6200	18.8600	23.5853	90,945
TOTAL OF ACTIVITY 51		2.704					118,650
99-52-001	SICK LEAVE	0.000	0.00	0.0000	0.0000	0.0000	1,000
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.0000	0.0000	0.0000	43,550
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.0000	0.0000	0.0000	2,009
99-52-950	OPERATORS	13.705	28,492.61	16.7901	16.7900	16.7897	478,381
TOTAL OF ACTIVITY 52		13.705					524,940
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	19.7300	18.8800	19.3048	80,308
TOTAL OF ACTIVITY 53		2.000					80,508
PROGRAM TOTAL		18.409 3/					724,098

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

RUN OCT 11, 2007 @ 14:28

Object of Expenditure		(1) Actual 2005-2006	(2) % to Total	(3) Budget 2006-2007	(4) % to Total	(5) Budget 2007-2008	(6) % to Total
Debit Transfers	-0-	207,115	XXXXXX	233,330	XXXXXX	236,300	XXXXXX
Credit Transfers	-1- (207,115-)	XXXXXX (233,330)	XXXXXX (236,300)	XXXXXX
Certificated Salaries	-2-	15,505,009	46.89	16,326,038	44.49	18,037,344	44.47
Classified Salaries	-3-	5,447,159	16.47	5,604,648	15.27	6,047,323	14.91
Employ Benefits & Payroll Taxes	-4-	6,173,600	18.67	7,173,851	19.55	7,997,475	19.72
Supp, Inst Resr & Non-Cap Items	-5-	2,474,144	7.48	3,392,482	9.24	4,063,435	10.02
Purchased Services	-7-	2,841,817	8.59	3,212,341	8.75	3,250,679	8.01
Travel	-8-	98,186	0.30	86,832	0.24	76,383	0.19
Capital Outlay	-9-	523,850	1.58	900,343	2.45	1,091,997	2.69
TOTAL EXPENDITURES		33,063,769	100.00	36,696,535	100.00	40,564,636	100.00

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

RUN OCT 11, 2007 @ 14:28

Activity	Actual 2005-2006	% To Total	Budget 2006-2007	% To Total	Budget 2007-2008	% To Total
TEACHING ACTIVITIES						
27 Teaching	18,870,801	57.07	21,149,084	57.63	24,165,720	59.57
28 Extracurricular	1,008,319	3.05	1,101,524	3.00	1,173,942	2.89
29 Payments to School Dists	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	19,879,120	60.12	22,250,608	60.63	25,339,662	62.46
TEACHING SUPPORT						
22 Learning Resources	607,507	1.84	631,187	1.72	662,532	1.63
24 Guidance and Counseling	1,039,865	3.15	1,102,610	3.00	1,121,640	2.77
25 Pupil Management & Safety	40,268	0.12	41,707	0.11	41,236	0.10
26 Health Services	627,323	1.90	662,170	1.80	689,075	1.70
TOTAL TEACHING SUPPORT	2,314,964	7.01	2,437,674	6.63	2,514,483	6.20
OTHER SUPPORTIVE ACTIVITIES						
42 Food	660,473	2.00	624,700	1.70	714,500	1.76
44 Operations	581,359	1.76	636,393	1.73	656,015	1.62
49 Transfers	65,196-	0.19-	59,200-	0.15-	60,000-	0.14-
52 Operations	850,171	2.57	894,901	2.44	984,647	2.43
53 Maintenance	187,170	0.57	221,570	0.60	232,667	0.57
56 Insurance	15,970	0.05	28,000	0.08	22,000	0.05
59 Transfers	141,919-	0.42-	174,130-	0.46-	176,300-	0.42-
62 Grounds Maintenance	346,269	1.05	442,202	1.21	489,548	1.21
63 Operation of Buildings	1,394,939	4.22	1,473,900	4.02	1,580,089	3.90
64 Maintenance	578,594	1.75	594,448	1.62	602,088	1.48
65 Utilities	1,060,739	3.21	1,121,250	3.06	1,201,000	2.96
67 Building Security	24,079	0.07	25,000	0.07	50,000	0.12
68 Insurance	216,504	0.65	250,000	0.68	265,000	0.65

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

RUN OCT 11, 2007 @ 14:28

Activity	Actual 2005-2006	% To Total	Budget 2006-2007	% To Total	Budget 2007-2008	% To Total
OTHER SUPPORTIVE ACTIVITIES (cont.)						
72 Information Systems	652,508	1.97	676,000	1.84	717,000	1.77
73 Printing	146,908	0.44	150,000	0.41	158,465	0.39
74 Warehousing & Distribution	48,589	0.15	52,221	0.14	54,396	0.13
75 Motor Pool	108,956	0.33	47,900	0.13	57,000	0.14
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	65,196	0.20	594,200	1.62	660,000	1.63
TOTAL OTHER SUPPORT ACTIVITIES	6,731,313	20.38	7,599,355	20.74	8,208,115	20.25
UNIT ADMINISTRATION						
23 Principal's Office	2,184,620	6.61	2,308,202	6.29	2,370,423	5.84
CENTRAL ADMINISTRATION						
11 Board of Directors	153,064	0.46	160,675	0.44	156,724	0.39
12 Superintendent's Office	186,788	0.56	197,542	0.54	236,089	0.58
13 Business Office	518,410	1.57	536,477	1.46	534,530	1.32
14 Human Resources	215,967	0.65	232,640	0.63	272,676	0.67
15 Public Relations	XXXXXX	XXXXXX	35,000	0.10	7,000	0.02
21 Supervision-Instruction	444,535	1.34	485,087	1.32	447,858	1.10
41 Super.-Nutrition Services	145,864	0.44	151,551	0.41	162,589	0.40
51 Supervision-Transportation	166,585	0.50	172,426	0.47	179,583	0.44
61 Supervision-Building	122,535	0.37	129,298	0.35	134,904	0.33
TOTAL CENTRAL ADMINISTRATION	1,953,750	5.89	2,100,696	5.72	2,131,953	5.25
TOTAL EXPENDITURES	33,063,769	100.00	36,696,535	100.00	40,564,636	100.00

WEST VALLEY SCHOOL DISTRICT No. 208
SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS
BY ACTIVITY FOR FY 2007-2008

RUN OCT 11, 2007 @ 14:28

(CALCULATED TO THREE DECIMAL PLACES)

ACTIVITY	(1) NO. OF FTE CERTIFICATED STAFF	(2) % TO TOTAL	(3) NO. OF FTE CLASSIFIED STAFF	(4) % TO TOTAL
TEACHING ACTIVITIES				
27 Teaching	233.970	85.089	50.996	29.606
28 Extracurricular	3.500	1.272	0.000	0.000

TOTAL TEACHING ACTIVITIES	237.470	86.361	50.996	29.606
TEACHING SUPPORT				
22 Learning Resources	3.000	1.091	6.239	3.622
24 Guidance and Counseling	12.000	4.364	3.521	2.044
25 Pupil Management & Safety	0.000	0.000	0.678	0.393
26 Health Services	5.500	2.000	2.394	1.389

TOTAL TEACHING SUPPORT	20.500	7.455	12.832	7.448
OTHER SUPPORTIVE ACTIVITIES				
44 Operations	XXXXXX	XXXXXX	12.910	7.495
52 Operations	XXXXXX	XXXXXX	13.705	7.956
53 Maintenance	XXXXXX	XXXXXX	2.000	1.161
62 Grounds Maintenance	XXXXXX	XXXXXX	5.700	3.309
63 Operation of Buildings	XXXXXX	XXXXXX	29.911	17.365
64 Maintenance	XXXXXX	XXXXXX	5.000	2.902
65 Utilities	XXXXXX	XXXXXX	0.000	0.000
67 Building Security	XXXXXX	XXXXXX	0.000	0.000
72 Information Systems	0.000	0.000	3.500	2.031
73 Printing	0.000	0.000	1.000	0.580
74 Warehousing & Distribution	0.000	0.000	1.000	0.580
75 Motor Pool	0.000	0.000	0.000	0.000
91 Public Activites	0.000	0.000	0.000	0.000

TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.000	74.726	43.379

WEST VALLEY SCHOOL DISTRICT No. 208
 SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS
 BY ACTIVITY FOR FY 2007-2008

RUN OCT 11, 2007 @ 14:28

(CALCULATED TO THREE DECIMAL PLACES)

ACTIVITY	(1) NO. OF FTE CERTIFICATED STAFF	(2) % TO TOTAL	(3) NO. OF FTE CLASSIFIED STAFF	(4) % TO TOTAL
UNIT ADMINISTRATION				
23 Principal's Office	12.667	4.606	13.852	8.041
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.363	1.000	0.580
13 Business Office	1.000	0.363	6.000	3.483
14 Human Resources	0.000	0.000	3.000	1.741
15 Public Relations	0.000	0.000	0.000	0.000
21 Supervision-Instruction	2.333	0.848	2.715	1.576
41 Super.-Nutrition Services	0.000	0.000	2.422	1.406
51 Supervision-Transportation	0.000	0.000	2.704	1.569
61 Supervision-Building	0.000	0.000	2.000	1.161

TOTAL CENTRAL ADMINISTRATION	4.333	1.574	19.841	11.516
TOTAL FTE STAFF	274.970	100.000	172.247	100.000

NOTE: ACTIVITIES 29, 42, 43, 49, 56, 59, 68, 83, 84, AND 85 ARE NOT INCLUDED BECAUSE THERE SHOULD NOT BE PERSONNEL CHARGED TO THESE ACTIVITIES.
 FORM SPI F-195 (Rev. 9/07)

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

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

	(1) EXCESS LEVY AMOUNT	(2) EST. TIMBER LEVY	(3) NET LEVY AMOUNT (Col 1 - Col 2)	(4) 1/ COLLECTION %	(5) AMOUNT BUDGETED (Col 3 x Col 4)
FALL 2007	\$4,900,000	\$8,282	\$4,891,718	44.00	\$2,152,356
SPRING 2008	\$5,250,000	\$8,905	\$5,241,095	56.00	\$2,935,013
				1100 TOTAL LOCAL TAXES	\$5,087,369

PART II - TIMBER EXCISE TAX

	(1) 3/ TIMBER ASSESSED VALUATION	(2) 2/ \$ PER THOUSAND	(3) EST. TIMBER LEVY (Col 1 x Col 2)	(4) COLLECTION %	(5) AMOUNT BUDGETED (Col 3 x Col 4)
FALL 2007	\$3,312,699	2.500	\$8,282	0%	XXXXXX
SPRING 2008	\$3,425,184	2.600	\$8,905	100%	\$8,905
				1500 TIMBER EXCISE TAXES	\$8,905

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

RUN OCT 11, 2007 @ 14:28

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, 2007	PRINCIPLE PAYMENTS IN FY 2007-2008	INTEREST PAYMENTS IN FY 2007-2008	OUTSTANDING BALANCE AT AUG. 31, 2008 (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 2007-2008	INTEREST PAYMENTS IN FY 2007-2008	LONG-TERM FINANCING Rev Acct. 9500 (COL3 - COL4)
B. TOTAL		\$0 2/	\$0	\$0	\$0 4/
C. TOTAL for both sections (A + B)				\$0 3/	\$0

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

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principle, as appropriate.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on Page GF7.

SUMMARY OF ASSOCIATED STUDENT FUND BUDGET

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
REVENUES			
100 General Student Body	187,847	313,400	381,300
200 Athletics	68,769	74,400	79,380
300 Classes	29,942	26,650	21,450
400 Clubs	146,832	276,773	267,198
600 Private Moneys	1,651	1,900	1,900
A. Total REVENUES	435,043	693,123	751,228
EXPENDITURES			
100 General Student Body	159,560	320,250	380,350
200 Athletics	79,132	100,090	112,537
300 Classes	33,047	25,300	22,450
400 Clubs	151,254	290,324	272,926
600 Private Moneys	1,202	1,900	1,900
B. Total EXPENDITURES	424,198	737,864	790,163
C. EXCESS of REVENUES OVER (UNDER) EXPENDITURES (A - B)	10,845	44,741-	38,935-
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	212,702	197,483	219,592
D. Total BEGINNING FUND BALANCE	212,702	197,483	219,592
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	223,547	152,742	180,657
F. Total ENDING FUND BALANCE (C + D, + or - E)	223,547	152,742	180,657 1/

1/ Amount on Line F should be equal to or greater than all reserved fund balances.
FORM SPI F-195 (Rev. 9/07)

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,401,184	3,362,449	4,145,000
2000 Local Support Nontax	0	0	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
9000 Other Financing Sources	618,956	1,588,340	5,270,000
A. Total REVENUES, OTHER FINANCING SOURCES	3,020,139	4,950,789	9,415,000
EXPENDITURES			
Matured Bond Expenditures	1,980,000	2,135,000	7,285,000
Interest on Bonds	384,388	1,950,000	3,054,998
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	2,364,388	4,085,000	10,339,998
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 OVER (UNDER) EXPENDITURES (A-B-C-D-E)	655,750	865,789	924,998-
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	1,453,910	2,109,661	2,973,133
G. Total BEGINNING FUND BALANCE	1,453,910	2,109,661	2,973,133
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	2,109,661	2,975,450	2,048,135
I. Total ENDING FUND BALANCE (F + G, + OR - H)	2,109,661	2,975,450	2,048,135

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

RUN OCT 11, 2007 @ 14:28

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
LOCAL TAXES			
1100 Local Property Taxes	2,392,876	3,347,674	4,131,000
1300 Sale of Tax Title Property	0	0	0
1400 Local In-Lieu-of Taxes	0	0	0
1500 Timber Excise Tax	8,308	14,775	14,000
1600 County Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 Total LOCAL TAXES	2,401,184	3,362,449	4,145,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 Total LOCAL SUPPORT NONTAX	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 Total STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal In-Lieu-of Taxes	0	0	0
5500 Federal Forests	0	0	0
5000 Total FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	618,956	1,588,340	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	5,270,000
9000 Total OTHER FINANCING SOURCES	618,956	1,588,340	5,270,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,020,139	4,950,789	9,415,000

DEBT SERVICE FUND BUDGET
DETAIL OF OUTSTANDING BONDS
FOR BUDGET YEAR 2007-2008

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1, 2007
A. VOTED BONDS			
03-01-1996		6,420,000	1,290,000
11-01-2001		3,005,000	2,230,000
05-15-2002		4,820,000	2,790,000
07-15-2006		24,500,000	24,500,000
01-01-2007		27,800,000	27,800,000
	TOTAL VOTED BONDS	\$ 66,545,000	\$ 58,610,000
B. NONVOTED BONDS			
05-29-2007		5,000,000	5,000,000
	TOTAL NONVOTED BONDS	\$ 5,000,000	\$ 5,000,000
	TOTAL ALL BONDS	\$ 71,545,000	\$ 63,610,000 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 (COL 1 - COL 2)	COLLECTION %	AMOUNT BUDGETED (COL 3 X COL 4)
FALL 2007	\$4,075,000	\$14,000	\$4,061,000	44.00	\$1,786,840
SPRING 2008	\$4,200,000	\$14,000	\$4,186,000	56.00	\$2,344,160
				1100 TOTAL LOCAL TAXES	\$4,131,000

PART II - TIMBER EXCISE TAX

	(1)	(2)	(3)	(4)	(5)
	100% TIMBER ASSESSED VALUATION	2/ \$ PER THOUSAND	EST. TIMBER LEVY (COL 1 X COL 2)	COLLECTION %	AMOUNT BUDGETED (COL 3 X COL 4)
FALL 2007	\$6,511,627	2.150	\$14,000	0%	XXXXXX
SPRING 2008	\$6,511,627	2.150	\$14,000	100%	\$14,000
				1500 TIMBER EXCISE TAXES	\$14,000

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

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

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Support Nontax	211,131	1,000,000	1,400,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	10,000,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	24,893,583	0	0
A. Total REVENUES AND OTHER FINANCING SOURCES	25,104,714	1,000,000	11,400,000
EXPENDITURES			
10 Sites	1,408,841	1,500,000	500,000
20 Buildings	76,235	18,075,000	39,000,000
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	181	0	0
60 Bond Issuance Expenditures	221,789	0	0
90 Debt Expenditures	0	0	0
B. Total EXPENDITURES	1,707,048	19,575,000	39,500,000
C. Other Financing Uses (G.L. 905) 1/	XXXXXX	0	5,270,000
D. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES & OTHER FIN. USES (A - B - C)	23,397,666	18,575,000-	33,370,000-

1/ G.L. 905 is a budgetary account that is used to summarize budgetary actions for estimating other financing uses such as transfers out, long-term financing, and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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

RUN OCT 11, 2007 @ 14:28

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
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	944,714	23,575,000	52,200,000
E. Total BEGINNING FUND BALANCE	944,714	23,575,000	52,200,000
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	24,342,380	5,000,000	18,830,000
G. Total ENDING FUND BALANCE (D + E, + or - F)	24,342,380	5,000,000	18,830,000 1/

1/ Line G must be equal to or greater than all reserved fund balances.
FORM SPI F-195 (Rev. 9/07)

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

RUN OCT 11, 2007 @ 14:28

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
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	211,131	1,000,000	1,400,000
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	211,131	1,000,000	1,400,000
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	10,000,000
4166 Student Achievement	0	0	0
4230 State Matching, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching - Other	0	0	0
4000 Total STATE, SPECIAL PURPOSE	0	0	10,000,000

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

RUN OCT 11, 2007 @ 14:28

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
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	24,721,560	0	0
9200 Sale of Real Property	172,023	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	24,893,583	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	25,104,714	1,000,000	11,400,000

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) EXCESS LEVY AMOUNT	(2) EST. TIMBER LEVY	(3) NET LEVY AMOUNT (COL 1 - COL 2)	(4) 1/ COLLECTION %	(5) AMOUNT BUDGETED (COL 3 X COL 4)
FALL 2007	\$0	\$0	\$0	0.00	\$0
SPRING 2008	\$0	\$0	\$0	0.00	\$0
				1100 TOTAL LOCAL TAXES	\$0

PART II - TIMBER EXCISE TAX

	(1) 100% TIMBER ASSESSED VALUATION	(2) 2/ \$ PER THOUSAND	(3) EST. TIMBER LEVY (COL 1 X COL 2)	(4) COLLECTION %	(5) AMOUNT BUDGETED (COL 3 X COL 4)
FALL 2007	\$0	0.000	\$0	0%	XXXXXX
SPRING 2008	\$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

RUN OCT 11, 2007 @ 14:28

CAPITAL PROJECTS FUND - DESCRIPTION OF PROJECTS FOR FISCAL YEAR 2007-2008

PROJECT DESCRIPTION	Total	Sites (10)	Buildings (20)	Equipment (30)	Energy (40)	Sales & Lease Expend. (50)	Bond Issuance Expend. (60)	Debt Principle (91)	Debt Interest (92)	Arbitrage Rebate (93)
WV HIGH SCHOOL	\$39,000,000	\$0	\$39,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SITE IMPROVEMENT	500,000	500,000	0	0	0	0	0	0	0	0

TOTAL EXPENDITURES	\$39,500,000	\$500,000	\$39,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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SALARY EXHIBIT - CERTIFICATED EMPLOYEES 1/
FOR FISCAL YEAR 2007-2008

ACTIVITY CODE	TITLE OF POSITION	FTE	* * * HIGH	ANNUAL LOW	SALARY AVERAGE	RATES * * *	TOTAL ANNUAL SALARY 2/
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*** 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 2007-2008

RUN OCT 11, 2007 @ 14:28

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

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

1/ Salaries can be charged to the Capital Projects Fund, but only in accordance with Chapter 9 of the Accounting Manual for School

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

WEST VALLEY SCHOOL DISTRICT No. 208

RUN OCT 11, 2007 @ 14:28

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, 2007	PRINCIPLE PAYMENTS IN FY 2007-2008	INTEREST PAYMENTS IN FY 2007-2008	OUTSTANDING BALANCE AT AUG. 31, 2008 (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 2007-2008	INTEREST PAYMENTS IN FY 2007-2008	LONG-TERM FINANCING Rev Acct. 9500 (COL3 - COL4)
B. TOTAL			\$0	\$0	\$0	\$0 4/
C. TOTAL for both sections (A + B)					\$0 3/	\$0

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

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

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

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

TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
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	951	0	0
2299 School Bus Revenue	0	0	0
2300 Investment Earnings	9,965	10,000	8,000
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	135,510	109,003	130,000
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)	146,426	119,003	138,000
B. 9900 TRANSFERS IN (from the General Fund)	0	30,000	100,000
C. Total REVENUES AND OTHER FINANCING SOURCES	146,426	149,003	238,000

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

RUN OCT 11, 2007 @ 14:28

	(1) Actual 2005-2006	(2) Budget 2006-2007	(3) Budget 2007-2008
EXPENDITURES			
Program 97 Districtwide Support			
Act. 83 Interest 1/	0	0	0
Act. 84 Principal	0	0	0
Act. 85 Debt - Related Expenditures	0	0	0
Program 99 Pupil Transportation			
Act. 57 Cash Purchases/Rebuilding of Transportation Equipment	150,916	210,000	220,000
Act. 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
D. Total EXPENDITURES	150,916	210,000	220,000
E. Other Financing Uses (G.L. 905) 3/	0	0	0
F. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES (C - D - E)	4,490-	60,997-	18,000
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	129,426	119,660	85,100
G. Total BEGINNING FUND BALANCE	129,426	119,660	85,100
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	124,936	58,663	103,100
I. Total ENDING FUND BALANCE (F + G, + or - H)	124,936	58,663	103,100 2/

1/ Includes interest portion of purchase contracts.

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

3/ G.L. 905 is a budgetary account that is used to summarize budgetary actions for estimating other financing uses such as transfers out, long-term financing, and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

	(1) EXCESS LEVY AMOUNT	(2) EST. TIMBER LEVY	(3) NET LEVY AMOUNT (COL 1 - COL 2)	(4) 1/ COLLECTION %	(5) AMOUNT BUDGETED (COL 3 X COL 4)
FALL 2007	\$0	\$0	\$0	0.00	\$0
SPRING 2008	\$0	\$0	\$0	0.00	\$0
				1100 TOTAL LOCAL TAXES	\$0

PART II - TIMBER EXCISE TAX

	(1) 100% TIMBER ASSESSED VALUATION	(2) 2/ \$ PER THOUSAND	(3) EST. TIMBER LEVY (COL 1 X COL 2)	(4) COLLECTION %	(5) AMOUNT BUDGETED (COL 3 X COL 4)
FALL 2007	\$0	0.000	\$0	0%	XXXXXX
SPRING 2008	\$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, 2007	PRINCIPLE PAYMENTS IN FY 2007-2008	INTEREST PAYMENTS IN FY 2007-2008	OUTSTANDING BALANCE AT AUG. 31, 2008	(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 2007-2008	INTEREST PAYMENTS IN FY 2007-2008	LONG-TERM FINANCING Rev Acct. 9500	(COL3 - COL4)
B. TOTAL		\$0 2/	\$0	\$0	\$0 4/	
C. TOTAL for both sections (A + B)				\$0 3/	\$0	

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, Section 8, page 3 for further information.
 2/ Budget expenditure(s) 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 2007-2008

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

***** GENERAL FUND *** 329,047,657*****

INFO 1.724 GF5 REV ACCT 4165+4365 TRANS BDGT 43,129.00 GF8B PRG 65,TRANS BIL BDGT'D AS 34,725.00
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

***** ASB FUND *** 4,595,573*****

CLEARED ALL ASSOCIATED STUDENT BODY FUND BUDGET EDITS: GOOD JOB

***** DEBT SERVICE FUND *** 342,608,091*****

CLEARED ALL DEBT SERVICES FUND BUDGET EDITS: GOOD JOB

***** CAPITAL PROJECTS FUND *** 215,760,000*****

CLEARED ALL CAPITAL PROJECTS FUND BUDGET EDITS: GOOD JOB

**** TRANSPORTATION VEHICLE FUND *** 1,310,400*****

INFO 9.901 PLEASE REMEMBER TO SUBMIT TVF TRANSFER 100,000.00 RESOLUTION TO YOUR COUNTY TREASURER
CLEARED ALL TRANSPORTATION VEHICLE FUND BUDGET EDITS: GOOD JOB

** 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	21,795,661.07	21,894,120.00	98,458.92-
3600	0.00	0.00	0.00
4121	2,698,782.15	2,698,782.00	0.15
4155	313,764.55	313,765.00	0.44-
4165	43,128.66	43,129.00	0.34-
4166	2,052,450.00	2,052,450.00	0.00
4174	40,827.14	40,827.00	0.14
4198	31,525.00	31,525.00	0.00
4199	837,375.00	837,375.00	0.00
4499	130,000.00	130,000.00	0.00
5400	0.00	0.00	0.00
5500	150,000.00	150,000.00	0.00
TOTAL	28,093,513.57	28,191,973.00	98,459.41-

INFO 112 F-203 REV ACCT 3100, APPORTIONMENT 21,795,661.07 NOT=F-195; ACCT 3100 (GF5) 21,894,120.00

** 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
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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 *
* 2007-2008 F-203 OUTPUT REPORTS *

C

ACCOUNT #	ACCOUNT TITLE	AMOUNT
1400	LOCAL IN-LIEU-OF TAXES (A24)	\$ 0.00
1600	COUNTY ADMINISTERED FORESTS (A25)	\$ 0.00
3100	APPORTIONMENT (M52)	\$ 21,795,661.07
3121	SPECIAL EDUCATION, GEN APPORTIONMENT(N11)	\$ 696,607.90
3600	STATE FORESTS (A26)	\$ 0.00
4121	SPECIAL EDUCATION (N7)	\$ 2,698,782.15
4155	LEARNING ASSISTANCE PROGRAM (O6)	\$ 313,764.55
4165	TRANSITIONAL BILINGUAL (P1)	\$ 43,128.66
4166	STUDENT ACHIEVEMENT (Q1)	\$ 2,052,450.00
4174	HIGHLY CAPABLE (R1)	\$ 40,827.14
4198	SCHOOL FOOD SERVICE (S5)	\$ 31,525.00
4199	TRANSPORTATION - OPERATIONS (I4)	\$ 837,375.00
4499	TRANSPORTATION REIMBURSEMENT (J1)	\$ 130,000.00
5400	FEDERAL IN-LIEU-OF TAXES (A27)	\$ 0.00
5500	FEDERAL FORESTS (A28)	\$ 150,000.00

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 - 2007-08						
KINDERGARTEN - HALF YEAR	150	0.00	(A1)	154	161.00	(A2)
KINDERGARTEN - FULL YEAR	151	0.00	(A3)	155	0.00	(A4)
GRADES 1-3 - PUBLIC SCHOOL FTE	152	0.00	(A5a)	156	1,088.00	(A6a)
- PRIVATE SCHOOL AND HOME BASED FTE				157	0.00	(A6b)
GRADE 4 - PUBLIC SCHOOL FTE	335	0.00	(A5b)	336	354.00	(A7a)
- PRIVATE SCHOOL AND HOME BASED FTE				337	0.00	(A7b)
GRADES 5-6 - PUBLIC SCHOOL FTE	340	0.00	(A5c)	158	717.00	(A8)
- PRIVATE SCHOOL AND HOME BASED FTE				159	0.00	(A9)
GRADES 7-8 - PUBLIC SCHOOL FTE	153	0.00	(A10)	160	826.00	(A11)
- PRIVATE SCHOOL AND HOME BASED FTE				161	0.00	(A12)
GRADES 9-12 (INCLUDING VOCATIONAL-SECONDARY)						
- PUBLIC SCHOOL FTE				162	1,394.00	(A13)
- PRIVATE SCHOOL AND HOME BASED FTE				163	0.00	(A14)
RUNNING START (COMMUNITY AND TECHNICAL COLLEGE FTE)						
- NONVOCATIONAL FTE				182	40.00	(A15)
- VOCATIONAL FTE				183	5.00	(A16)
TOTAL BASE ENROLLMENT (COLUMN 2, A2 THROUGH A16)				167	4,585.00	(A17)
GRADES 9-12 VOCATIONAL-SECONDARY						
REGULAR VOCATIONAL-SECONDARY				164	230.00	(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 2007 BUILDING HEADCOUNT FOR FIRE PROTECTION DISTRICT PAYMENT	170	4,787.00	(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	150,000.00	(A28)
ADDITIONAL BEA CERTIFICATED UNITS (APPLIES ONLY TO SELECTED SCHOOL DISTRICTS)			
INSTRUCTIONAL.	178	0.000	(A30)
ADMINISTRATIVE			

ITM
NO. ITEM
CODE

ESTIMATED FUNDING RATIO OF BEA CERTIFICATED INSTRUCTIONAL STAFF IN GRADES K-4

TO FTE ENROLLMENT IN GRADES K-4 180 0.0532 (A32)

NOTE: If A32 > 0.0532 then 0.0532 will be used.

AVERAGE CERTIFICATED INSTRUCTIONAL MIX FACTOR OBTAINED BY PLACING

2007-08 ALL PROGRAMS FTE INSTRUCTIONAL STAFF ON LEAP DOCUMENT 1. 181 1.59927 (A33)

REDUCTION OR DELAY IN BEA ALLOCATION 341 0.00 (A34)

SKILLS CENTER SUMMER PROGRAM DOLLAR ALLOCATIONS (JULY & AUGUST 2008) 176 0.00 (A35)

LEARNING IMPROVEMENT DAYS IN EXCESS OF 180 DAY BASE CONTRACT (A MAXIMUM OF 2) 187 2.00 (A36)

VOCATIONAL (PROGRAM 31) CERTIFICATED INSTRUCTIONAL MIX FACTOR USING LEAP 1 185 1.48977 (A37)

FULL DAY KINDERGARTEN ALLOCATION 188 0.00 (A38)

B. ACCOUNT 4121 - SPECIAL EDUCATION

2007-08 RESIDENT SPECIAL EDUCATION ENROLLMENT AGES 0 - PRE K 201 55.00 (B1)

2007-08 RESIDENT SPECIAL EDUCATION ENROLLMENT AGES K - 21 202 544.00 (B2)

ADJUSTMENT TO CONVERT TOTAL BEA ENROLLMENT (A17) TO TOTAL BEA RESIDENT ENROLLMENT 203 0.00 (B3)

STATE SAFETY NET AWARDS 204 0.00 (B4)

PROGRAM ALLOCATION - HOME AND HOSPITAL, AND HOSPITAL CARE. 205 0.00 (B5)

PROGRAM ALLOCATION - FOSTER CARE 206 0.00 (B6)

AGGREGATE BASIC EDUCATION ALLOCATION RATE (APPLIES ONLY TO SELECTED COOPS OF AT LEAST 15 DISTRICTS) 207 0.00 (B7)

PERCENT STUDENT FULL TIME EQUIVALENCY IN SPECIAL EDUCATION INSTRUCTION 208 32.60 (B8)

C. ACCOUNT 4155 - LEARNING ASSISTANCE PROGRAM

2006-07 ESTIMATED GRADES K THROUGH 12 FTE ENROLLMENT.209 4,465.00 (C1)

D. ACCOUNT 4165 - TRANSITIONAL BILINGUAL

ESTIMATED NUMBER OF ELIGIBLE STUDENTS 213 51.00 (D1)

E. ACCOUNT 4166 - STUDENT ACHIEVEMENT

2006-2007 AAFTE USED FOR STUDENT ACHIEVEMENT ALLOCATIONS 262 4,561.00 (E1)

F. ACCOUNT 4174 - HIGHLY CAPABLE

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

	ITM		ITEM
	NO.		CODE
H. ACCOUNT 4198 - SCHOOL FOOD SERVICE			
ESTIMATED NUMBER OF 2007-08 REIMBURSABLE STUDENT LUNCHES SERVED	217	450,000.00	(H1)
ESTIMATED NUMBER OF 2007-08 FREE AND REDUCED PRICE STUDENT BREAKFASTS SERVED.	376	45,000.00	(H2)
ESTIMATED NUMBER OF 2007-08 REDUCED PRICE ONLY STUDENT BREAKFASTS SERVED.	375	9,500.00	(H3)
ESTIMATED NUMBER OF 2007-08 GRADES K-3 REDUCED PRICE ONLY STUDENT LUNCHES SERVED.	374	16,000.00	(H4)
I. ACCOUNT 4199 - TRANSPORTATION - OPERATIONS			
2007-08 TRANSPORTATION OPERATIONS ALLOCATION, EXCLUDING IN-LIEU-OF			
DEPRECIATION FOR CONTRACTING DISTRICTS	218	802,895.00	(I1)
2007-08 IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS	377	0.00	(I2)
ALLOCATION FOR TRANSPORTATION ASSISTANCE BASED ON JLARC STUDY.	378	34,480.00	(I3)
J. ACCOUNT 4499 - TRANSPORTATION REIMBURSEMENT - DEPRECIATION			
2007-08 PROGRAM ALLOCATION.	219	130,000.00	(J1)
K. OPTIONAL - 2008 EXCESS LEVY AUTHORITY			
FEDERAL GRANTS FOR ELEMENTARY AND SECONDARY PROGRAMS FOR 2006-07 FROM REPORT 1197	381	1,909,327.65	(K1)
PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONRESIDENT PUPILS.	382	38,194.00	(K2)
PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONHIGH PUPILS.	383	0.00	(K3)
DISTRICT 2006 ADJUSTED ASSESSED VALUATION FOR 2007 LEVIES	384	2,095,688,244	(K4)
STATEWIDE AVERAGE TWELVE PERCENT LEVY RATE FOR 2008	385	1.070	(K5)
ANTICIPATED 2008 M&O LEVY AMOUNT	387	5,250,000.00	(K6)
REDUCTION FOR REVENUES IN THE LEVY BASE RECEIVED AS A FISCAL AGENT	388	0.00	(K7)
L. OPTIONAL - 2009 EXCESS LEVY AUTHORITY			

FEDERAL GRANTS FOR ELEMENTARY AND SECONDARY PROGRAMS FOR 2007-08 FROM REPORT 1197	481	1,909,327.65	(L1)
PERCENT INCREASE IN BEA PER PUPIL 2007-08 TO 2008-2009	482	5.100	(L2)
PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONRESIDENT PUPILS.	483	38,194.00	(L3)
PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONHIGH PUPILS.	484	0.00	(L4)
DISTRICT 2007 ADJUSTED ASSESSED VALUATION FOR 2008 LEVIES	485	2,095,688,244	(L5)
STATEWIDE AVERAGE TWELVE PERCENT LEVY RATE FOR 2009	486	1.070	(L6)
ANTICIPATED 2009 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 2007	489	1.8	(L9)
FEDERAL REVENUES FOR ELEMENTARY & SECONDARY PROGRAMS FOR 2006-07 FROM REPORT F-196	490	182,988.80	(L10)
ADDITIONAL ORIGINAL INITIATIVE 728 FUNDING PER SHB 2812 (\$24 PER PUPIL)	471	109,692.48	(L11)
ADDITIONAL ORIGINAL INITIATIVE 732 FUNDING PER SHB 2812 (2% + 1.6% - .5% SALARY INCREASE)	472	558,256.00	(L12)
REDUCTION FOR REVENUES IN THE LEVY BASE RECEIVED AS A FISCAL AGENT	473	0.00	(L13)
PROMOTING ACADEMIC SUCCESS (PAS) ALLOCATION & FULL DAY KINDERGARTEN FOR 2007-08	474	85,160.69	(L14)

M. APPORTIONMENT - ACCOUNT 3100

CALCULATION OF 100% BEA CERTIFICATED AND CLASSIFIED STAFF UNITS - 2007-08

MINIMUM ALLOCATED K-4 CIS RATIO

$$(((A2 + A4 + A6a + A6b) * .049) + (A7a + A7b) * .046) / (A2 + A4 + A6a + A6b + A7a + A7b) \dots 0.0483 (M1a)$$

GREATER OF ACTUAL OR MINIMUM ALLOCATED K-4 CIS RATIO

$$\text{IF } A32 \text{ IS GREATER THAN } M1a \text{ USE } A32, \text{ OTHERWISE USE } M1a \dots 0.0532 (M1b)$$

BASIC CERTIFICATED STAFF UNITS

$$\text{INSTRUCTIONAL GRADES K-4 } (A2 + A4 + A6a + A6b + A7a + A7b + (A21 * 1.1) * M1b) \dots 85.280 (M1)$$

$$\text{INSTRUCTIONAL GRADES 5-12 } (A8+A9+A11+A12+A13+A14-A18-A19+((A22-A21) * 1.1) * 0.046) \dots 124.522 (M2)$$

$$\text{ADMINISTRATIVE } (A17 - A15 - A16 - A18 - A19 + (A22 * 1.1) * 0.004) \dots 17.240 (M3)$$

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

5 OR FEWER FTE

$$\text{INSTRUCTIONAL} = (1.76 \text{ IF } A10 \text{ OR } A11 = 0, 1.68 \text{ IF } A10 \text{ OR } A11 \text{ IS GREATER}$$

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

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

$$\text{ADMINISTRATIVE} = (.24 \text{ IF } A10 \text{ OR } A11 = 0, .32 \text{ IF } A10 \text{ OR } A11 \text{ IS GREATER}$$

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

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

BETWEEN 5 AND 25 FTE AND:

K-6 ONLY:

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

$$- ((A1 + A3 + A5a + A5b) * M1b) - (A5c * 0.046) \text{ OR } (A2 + A4 + A6a + A6b$$

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

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

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

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

K-7 OR 8:

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

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

$(A11 + A12 - 5) * (.1) - ((A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9) * M1b) - ((A11 + A12) * 0.046)$ 0.000 (M8)
 ADMINISTRATIVE = $.32 - ((A1 + A3 + A5a + A5b + A5c + A10) * 0.004 \text{ OR } (A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9 + A11 + A12) * 0.004)$ 0.000 (M9)

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

GRADES K-6 LESS THAN 60 FTE: _1
 INSTRUCTIONAL = $2.76 - ((A1 + A3 + A5a + A5b) * M1b + (A5c * 0.046) \text{ OR } (A2 + A4 + A6a + A6b + A7a + A7b) * M1b + ((A8 + A9) * 0.046))$ 0.000 (M10)
 ADMINISTRATIVE = $.24 - ((A1 + A3 + A5a + A5b + A5c) * 0.004 \text{ OR } (A2 + A4 + A6a + A6b + A7a + A7b + A8 + A9) * 0.004)$ 0.000 (M11)

GRADES 7-8 LESS THAN 20 FTE:
 INSTRUCTIONAL = $.92 - (A10 * 0.046 \text{ OR } (A11 + A12) * 0.046)$ 0.000 (M12)
 ADMINISTRATIVE = $.08 - (A10 * 0.004 \text{ OR } (A11 + A12) * 0.004)$ 0.000 (M13)

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

INSTRUCTIONAL _2:
 $(A13 + A14) = 60 \text{ OR LESS: } 9 - ((A13 + A14) * 0.046);$
 $(A13 + A14) \text{ GREATER THAN } 60: 9 + (((A13 + A14 - 60) / 43.5 * .8732 - (A13 + A14) * 0.046)$ 0.000 (M14)
 ADMINISTRATIVE:
 $(A13 + A14) = 60 \text{ OR LESS: } .5 - ((A13 + A14) * 0.004);$
 $(A13 + A14) \text{ GREATER THAN } 60: .5 + (((A13 + A14 - 60) / 43.5 * .1268) - (A13 + A14) * 0.004)$ 0.000 (M15)

NOTE_1: If M10 + M11 is less than zero the Basic Allocation provides more units. Enter zero in M10 and M11.

NOTE_2: The small high formula for R&N **PAGE 5**

M. APPORTIONMENT - ACCOUNT 3100 (CONT)

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

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

ENROLLMENT (A17) GREATER THAN 70,

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

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

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

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

K-12 CERTIFICATED (EXCLUDES VOC.) (M1 THROUGH M18) 227.042 (M19)

VOCATIONAL UNITS

INSTRUCTIONAL (A18 / 19.500 * 0.920) 10.851 (M20)

ADMINISTRATIVE (A18 / 19.500 * 0.080) 0.944 (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) 220.653 (M24)

TOTAL BEA CERTIFICATED ADMINISTRATIVE UNITS (M3 + M5 + M7 + M9 + M11 +
M13 + M15 + M18 + M21 + M23) 18.184 (M25)

CLASSIFIED STAFF UNITS (see note)

BASIC CLASSIFIED STAFF UNITS (A17 - A16 - A15 + (A22 * 1.1)) / 59 + (M4 THRU M18 ^) / 2.95 76.949 (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) 76.949 (M28)

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

ADDITIONAL DAYS ITEM 187 IN A36 (1 - (2 - A36) * .00549) * \$32,746.00 32,746.00 (M29)

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

DERIVED BASE SALARY \$31,386.00 * 2007-08 LEAP 1 CIS AVERAGE MIX FACTOR (A33) 11,075,608.53 (M32)

CERT. INSTR. STAFF ALLOCATION - INCR.: FORM UNITS (M24) * LEAP 2 2007-08 CERT. INSTR. STAFF

DERIVED BASE SALARY \$32,746.00 (M29) * 2007-08 LEAP 1 CIS AVERAGE

MIX FACTOR (A33) * 1.0000 - M32 479,921.86 (M33)

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

#2 2006-07 ADMINISTRATIVE AVERAGE SALARY \$52,741.00 * 1.000 959,042.34 (M34)

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

#2 2007-08 ADMINISTRATIVE AVERAGE SALARY \$54,692.00 * 1.0000 * 1.0000 - M34. 35,476.98 (M35)

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

AVERAGE SALARY \$28,738.00 2,211,360.36 (M36)

CLASS. STAFF ALLOCATION - INCR.: FORM UNITS (M28) * LEAP DOCUMENT #2 2007-08 CLASSIFIED

AVERAGE SALARY \$30,111.00 * 1.0000 - M36 105,650.97 (M37)

INSURANCE BENEFITS : CERT. : FORM UNITS (M24 + M25) * \$8,484.00 2,026,293.10 (M38)

INSURANCE BENEFITS : CLASS. : FORM UNITS (M28) * 1.1520 * \$8,484.00 752,066.28 (M39)

MANDATED BENEFITS : CERT. MAINT.: (M32 + M34) * 0.1413 1,700,496.16 (M40)

MANDATED BENEFITS : CERT. INCR.: (M33 + M35) * 0.1349 69,527.30 (M41)

MANDATED BENEFITS : CLASS. MAINT.: (M36 * 0.1706) 377,258.07 (M42)

MANDATED BENEFITS : CLASS. INCR.: (M37 * 0.1356) 14,326.27 (M43)

NONEMPLOYEE - RELATED COSTS : K12 UNITS (M19 * \$9,703.00) 2,202,988.52 (M44)

NONEMPLOYEE - RELATED COSTS : VOC UNITS (M20 + M21) * \$23,831.00 281,086.64 (M45)

NONEMPLOYEE - RELATED COSTS : SKILLS UNITS (M22 + M23) * \$18,489.00 0.00 (M46)

SUBSTITUTE TEACHER ALLOCATION : CERT INSTR. UNITS (M24) * \$578.52 * 0.9170 117,057.04 (M47)

ALLOCATION FOR RUNNING START STUDENTS: (A15 * \$4,617.00 + A16 * \$5,440.00) 211,880.00 (M48)

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

AVERAGE BASIC EDUCATION ALLOCATION (BEA) PER FTE STUDENT

(INCLUDES VOC, K-4, AND SMALL SCHOOL ENHANCEMENT FACTORS) (M49/A17)	4,933.48	
AVERAGE VOCATIONAL ALLOCATION PER VOC FTE STUDENT.	5,326.71	(M54)
ESTIMATED MINIMUM VOCATIONAL EXPENDITURES ((M54 * A18) * .85 + (A16 * \$5,440.00 * .93) + M55).	1,083,917.88	
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.	4,759.16	(M53)
MINUS LOCAL DEDUCTIBLE REVENUES (A24 THROUGH A28).	150,000.00	(M50)
PLUS FIRE DISTRICT PAYMENT (A23 * 1.0400).	4,978.48	(M51)
VOCATIONAL EQUIPMENT ALLOCATION (A18 * \$75.00).	17,250.00	(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 2008)	0.00	(A35)
FULL DAY KINDERGARTEN ALLOCATION (A38)	0.00	(A38)
GENERAL APPORTIONMENT ALLOCATED FOR SPECIAL EDUCATION ACCOUNT 3121 (N10 * B8).	696,607.90	(N11)

TOTAL AMOUNT TO BE PAID SEPT. 2007 - AUG. 2008 IN ACCOUNT 3100

(M49 - M50 + M51+ M55 + M56 - A34 + A35 + A38 - N11).	21,795,661.07	(M52)
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NOTE_3: If M4, M6, M8 OR M10 is greater than zero, add ((A1 + A3 + A5a + A5b) * (M1b - 0.046)

or (A2 + A4 + A6 + A7) * (M1b - 0.046)) to (M4 through M18).

N. SPECIAL EDUCATION - ACCOUNT 4121 AND ACCOUNT 3121

ACCOUNT 4121

2007-08 AGE K-21 RESIDENT SPECIAL EDUCATION PERCENTAGE (B2)/(A17+B3)	% 11.86	(N1)
2007-08 AGGREGATE COOPERATIVE SPECIAL EDUCATION ALLOCATION RATE (B7)	0.00	(B7)
2007-08 FUNDED K-21 RESIDENT SPECIAL EDUCATION ENROLLMENT PERCENT:		
IF B7 IS GREATER THAN ZERO, N1, ELSE		
IF N1 IS LESS THAN OR EQUAL TO 12.70, N1, ELSE 12.70	% 11.86	(N2)

2007-08 FUNDED K-21 RESIDENT SPECIAL EDUCATION ENROLLMENT (N2 * (A17+B3)).	543.78	(N3)
AGES 0-PRE K ALLOCATION		
BEA W/O ENHANCEMENTS (M53, OR B7, IF B7 > 0) * 0-PRE K FACTOR % 1.150 * B1.	301,017.46	(N4)
AGES K-21 ALLOCATION		
BEA W/O ENHANCEMENTS (((M53, OR B7, IF B7 > 0) * K-21 FACTOR % 0.9309) - 20.88) * N3	2,397,764.68	(N5)
TOTAL 0-21 ALLOCATION (N4+N5)	2,698,782.15	(N6)
STATE SAFETY NET AWARD (B4).	0.00	(B4)
HOME AND HOSPITAL, AND HOSPITAL CARE (B5)	0.00	(B5)
FOSTER CARE (B6)	0.00	(B6)
TOTAL SPECIAL EDUCATION ALLOCATION ACCOUNT 4121 (N6 + B4 + B5 + B6).	2,698,782.15	(N7)
ACCOUNT 3121		
GENERAL APPORTIONMENT GENERATED BY SPECIAL EDUCATION ENROLLMENT (M53, OR B7, IF B7>0) * B2	2,588,988.15	(N8)
ALLOWANCE FOR DISTRICTWIDE EXPENDITURES - STATE RECOVERY RATE.	% 21.16	(N9)
GENERAL APPORTIONMENT FUNDING AVAILABLE FOR INSTRUCTIONAL PROGRAMS (N8 / (1 + N9))	2,136,834.06	(N10)
PERCENT STUDENT AVERAGE FULL TIME EQUIVALENCY IN SPECIAL EDUCATION INSTRUCTION.	% 32.60	(B8)
GENERAL APPORTIONMENT ALLOCATED FOR SPECIAL EDUCATION ACCOUNT 3121 (N10 * B8).	PAGE 7	

O. LEARNING ASSISTANCE PROGRAM - ACCOUNT 4155

2006-07 TOTAL FTE STUDENTS (C1) * DISTRICT POVERTY% 30.79% * 228.23	313,764.55	(O1)
IF DISTRICT POVERTY% 30.79% IS GREATER THAN 40.00%:		
2006-07 TOTAL FTE STUDENTS (C1) * (DISTRICT POVERTY% 30.79% - 40.00%) * 228.23	0.00	(O2)
TOTAL ALLOCATION (O1 + O2)	313,764.55	(O3)
2004 - 2005 LEARNING ASSISTANCE PROGRAM ALLOCATION	166,806.31	(O4)
ADDITIONAL HOLD HARMLESS ALLOCATION (O4 - O3 IF GREATER THAN ZERO, ELSE ZERO).	0.00	(O5)
TOTAL LEARNING ASSISTANCE PROGRAM ALLOCATION (O3 + O5).	313,764.55	(O6)

P. TRANSITIONAL BILINGUAL - ACCOUNT 4165

ELIGIBLE STUDENTS (D1) * \$845.66	43,128.66	(P1)
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Q. STUDENT ACHIEVEMENT ALLOCATION - ACCOUNT 4166

STUDENT ACHIEVEMENT ALLOCATION (E1 * RATE \$450.00).	2,052,450.00	(Q1)
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R. HIGHLY CAPABLE - ACCOUNT 4174

TOTAL STUDENTS (A17) * 0.02314 * \$384.81	40,827.14	(R1)
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S. SCHOOL FOOD SERVICE - ACCOUNT 4198

TOTAL TYPE A LUNCHES SERVED (H1) * \$0.0345	15,525.00	(S1)
TOTAL FREE AND REDUCED PRICE BREAKFASTS SERVED (H2) * \$0.1500	6,750.00	(S2)
TOTAL REDUCED PRICE BREAKFASTS SERVED (H3) * \$0.3000	2,850.00	(S3)
TOTAL REDUCED PRICE GRADE K-3 LUNCHES SERVED (H4) * \$0.4000.	6,400.00	(S4)
TOTAL SCHOOL FOOD SERVICE ALLOCATION (S1 + S2 + S3 + S4)	31,525.00	(S5)

I. TRANSPORTATION - OPERATIONS - ACCOUNT 4199

TRANSPORTATION OPERATIONS EXCLUDING IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS.	802,895.00	(I1)
IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS (I2)	0.00	(I2)
ALLOCATION FOR TRANSPORTATION ASSISTANCE BASED ON JLARC STUDY (I3)	34,480.00	(I3)
TOTAL TRANSPORTATION OPERATIONS (I1+I2+I3).	837,375.00	(I4)

