

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, 2008 through August 31, 2009

ESD Superintendent or Designee

OSPI Representative

Date

Date

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WEST VALLEY SCHOOL DISTRICT No. 208
 BUDGET AND EXCESS LEVY SUMMARY - FISCAL YEAR 2008-2009

RUN DEC 04, 2008 @ 15:49

| 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 | \$ 43,681,796 | \$ 818,965 | \$ 9,520,000 | \$ 21,750,000 | \$ 388,000 |
| Total Appropriation (Exp) | 44,505,742 | 875,926 | 9,777,471 | 37,050,000 | 390,000 |
| Otr Fin U-Trns Out(G.L.536) | 150,000 | XXXXXX | 0 | 5,250,000 | 0 |
| Otr Financing Uses(G.L.535) | 0 | XXXXXX | 0 | 0 | 0 |
| Excess of Revenues/Other Fin. Sources Over/(Under) Exp. and Other Fin. Uses | 973,946- | 56,961- | 257,471- | 20,550,000- | 2,000- |
| Beginning Total Fund Bal. | 2,506,500 | 201,593 | 2,052,105 | 32,550,000 | 17,448 |
| Ending Total Fund Balance | 1,532,554 | 144,632 | 1,794,634 | 12,000,000 | 15,448 |

SECTION B: EXCESS LEVIES FOR 2009 COLLECTION

| | | | | | |
|--|-------------|-----------|-------------|-------------|-----------|
| Excess levy approved by voters for 2009 collection | 5,875,000 | | | | |
| Rollback mandated by school district Board of Directors 1/ | 0 | | | | |
| Net excess levy amount for 2009 collection after rollback | 5,875,000 | XXXXXX | 4,325,000 | 0 | 0 |
| CHECK FIGURE BY FUND | 364,321,057 | 4,844,236 | 346,858,802 | 191,400,000 | 1,619,792 |

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 2008-2009

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| ENROLLMENT and STAFFING SUMMARY | Actual 2006-2007 | % of Total | Budget 2007-2008 | % of Total | Budget 2008-2009 | % of Total |
|--|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| ----- | | | | | | |
| Total K-12 FTE Enrollment Counts | 4,569.12 | | 4,585.00 | | 4,707.00 | |
| FTE Certificated Employees | 265.670 | | 274.970 | | 288.086 | |
| FTE Classified Employees | 168.457 | | 172.247 | | 178.981 | |
| FINANCIAL SUMMARY | | | | | | |
| ----- | | | | | | |
| Total Rev. and Other Financing Srces | 36,422,258 | | 39,740,319 | | 43,681,796 | |
| Total Expenditures | 35,752,091 | | 40,564,636 | | 44,505,742 | |
| Total Beginning Fund Balance | 2,134,257 | | 2,140,005 | | 2,506,500 | |
| Total Ending Fund Balance | 2,324,424 | | 1,215,688 | | 1,532,554 | |
| Expenditure Summary By Program Groups: | | | | | | |
| ----- | | | | | | |
| Regular Instruction | 20,473,128 | 57.26 | 22,918,464 | 56.50 | 25,254,328 | 56.74 |
| Special Education Instruction | 2,969,694 | 8.31 | 3,807,998 | 9.39 | 4,251,539 | 9.55 |
| Vocational Instruction | 1,072,036 | 3.00 | 1,103,906 | 2.72 | 1,174,778 | 2.64 |
| Skills Center Instruction | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Compensatory Education | 2,311,834 | 6.47 | 2,622,694 | 6.47 | 2,965,609 | 6.66 |
| Other Instructional Programs | 211,185 | 0.59 | 219,364 | 0.54 | 287,693 | 0.65 |
| Community Services | 109,506 | 0.31 | 660,000 | 1.63 | 710,000 | 1.60 |
| Support Services | 8,604,712 | 24.07 | 9,232,210 | 22.76 | 9,861,795 | 22.16 |
| Total - Program Groups | 35,752,091 | 100.00 | 40,564,636 | 100.00 | 44,505,742 | 100.00 |
| Expenditure Summary By Activity Groups: | | | | | | |
| ----- | | | | | | |
| Teaching Activities | 21,852,838 | 61.12 | 25,339,662 | 62.46 | 28,090,752 | 63.11 |
| Teaching Support | 2,543,266 | 7.11 | 2,514,483 | 6.20 | 2,748,678 | 6.18 |
| Other Supportive Activities | 7,067,709 | 19.78 | 8,208,115 | 20.25 | 8,786,806 | 19.76 |
| Building Administration | 2,227,302 | 6.23 | 2,370,423 | 5.84 | 2,574,586 | 5.78 |
| Central Administration | 2,060,974 | 5.75 | 2,131,953 | 5.25 | 2,304,920 | 5.17 |
| Total - Activity Groups | 35,752,091 | 100.00 | 40,564,636 | 100.00 | 44,505,742 | 100.00 |
| Expenditure Summary By Objects | | | | | | |
| ----- | | | | | | |
| Certificated Salaries | 16,326,854 | 45.67 | 18,037,344 | 44.47 | 19,731,694 | 44.34 |
| Classified Salaries | 5,776,194 | 16.16 | 6,047,323 | 14.91 | 6,762,905 | 15.20 |
| Employee Benefits & Payroll Taxes | 7,101,357 | 19.86 | 7,997,475 | 19.72 | 9,154,972 | 20.57 |
| Supplies, Instructional Resources & Non-Capitalized Items | 2,880,908 | 8.06 | 4,063,435 | 10.02 | 4,257,349 | 9.57 |
| Purchased Services | 3,092,780 | 8.65 | 3,250,679 | 8.01 | 3,326,797 | 7.47 |
| Travel | 113,180 | 0.32 | 76,383 | 0.19 | 96,903 | 0.22 |
| Capital Outlay | 460,816 | 1.29 | 1,091,997 | 2.69 | 1,175,122 | 2.64 |
| Total Objects | 35,752,091 | 100.00 | 40,564,636 | 100.00 | 44,505,742 | 100.00 |

WEST VALLEY SCHOOL DISTRICT No. 208
 ENROLLMENT AND STAFF COUNTS

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| | (1) Prior Year Actual 1/ 2006-2007 | (2) Current Year Budget 2/ 2007-2008 | (3) New Year Budget 3/ 2008-2009 |
|--|---|---|---|
| A. FTE ENROLLMENT COUNTS (Calculate to two decimal places) | | | |
| 1. Kindergarten | 170.50 | 161.00 | 181.00 |
| 2. Grade 1 | 323.14 | 365.00 | 376.00 |
| 3. Grade 2 | 380.00 | 334.00 | 380.00 |
| 4. Grade 3 | 343.84 | 389.00 | 357.00 |
| 5. Grade 4 | 323.17 | 354.00 | 413.00 |
| 6. Grade 5 | 358.01 | 337.00 | 367.00 |
| 7. Grade 6 | 390.17 | 380.00 | 350.00 |
| 8. Grade 7 | 406.12 | 403.00 | 380.00 |
| 9. Grade 8 | 400.41 | 423.00 | 422.00 |
| 10. Grade 9 | 420.26 | 398.00 | 420.00 |
| 11. Grade 10 | 388.44 | 402.00 | 380.00 |
| 12. Grade 11 (excluding Running Start) | 316.16 | 319.00 | 315.00 |
| 13. Grade 12 (excluding Running Start) | 305.77 | 275.00 | 319.00 |
| 14. SUBTOTAL | 4,525.99 | 4,540.00 | 4,660.00 |
| 15. Running Start | 43.13 | 45.00 | 47.00 |
| 16. TOTAL K-12 | 4,569.12 | 4,585.00 | 4,707.00 |
| B. STAFF COUNTS (Calculate to three decimal places) | | | |
| 1. General Fund FTE Certificated Employees 4/ | 265.670 | 274.970 | 288.086 |
| 2. General Fund FTE Classified Employees 4/ | 168.457 | 172.247 | 178.981 |

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 DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|--|----------------------------|----------------------------|----------------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | |
| 1000 Local Taxes | 4,676,151 | 5,096,274 | 5,600,306 |
| 2000 Local Support Nontax | 1,440,587 | 1,398,000 | 1,604,000 |
| 3000 State, General Purpose | 22,565,730 | 24,217,206 | 26,585,669 |
| 4000 State, Special Purpose | 5,400,401 | 6,728,097 | 7,267,960 |
| 5000 Federal, General Purpose | 150,891 | 150,000 | 150,000 |
| 6000 Federal, Special Purpose | 2,188,494 | 2,150,742 | 2,473,861 |
| 7000 Revenues from Other School Districts | 0 | 0 | 0 |
| 8000 Revenues from Other Entities | 0 | 0 | 0 |
| 9000 Other Financing Sources | 0 | 0 | 0 |
| A. Total REVENUES AND OTHER FINANCING SOURCES | 36,422,258 | 39,740,319 | 43,681,796 |
| EXPENDITURES | | | |
| 00 Regular Instruction | 20,473,127 | 22,918,464 | 25,254,328 |
| 20 Special Education Instruction | 2,969,694 | 3,807,998 | 4,251,539 |
| 30 Vocational Education Instruction | 1,072,036 | 1,103,906 | 1,174,778 |
| 40 Skills Center Instruction | 0 | 0 | 0 |
| 50&60 Compensatory Education Instruction | 2,311,834 | 2,622,694 | 2,965,609 |
| 70 Other Instructional Programs | 211,185 | 219,364 | 287,693 |
| 80 Community Services | 109,506 | 660,000 | 710,000 |
| 90 Support Services | 8,604,712 | 9,232,210 | 9,861,795 |
| B. Total EXPENDITURES | 35,752,091 | 40,564,636 | 44,505,742 |
| C. OTHER FINANCING USES-TRANSFERS OUT (G.L. 536) 1/ | 480,000 | 100,000 | 150,000 |
| D. OTHER FINANCING USES (G.L. 535) 2/ | 0 | 0 | 0 |
| E. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FIN. USES (A-B-C-D) | 190,167 | 924,317- | 973,946- |

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

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

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

RUN DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|---|----------------------------|----------------------------|----------------------------|
| BEGINNING FUND BALANCE | | | |
| G.L.810 Reserved for Other Items | 0 | 0 | 0 |
| G.L.830 Reserved for Debt Service | 0 | 0 | 0 |
| G.L.835 Reserved for Arbitrage Rebate | 0 | 0 | 0 |
| G.L.840 Reserved for Inventory | 32,123 | 35,210 | 65,000 |
| G.L.850 Reserved for Uninsured Risks | 0 | 0 | 0 |
| G.L.870 Unreserved, Designated for Other Items | 1,226,539 | 1,000,000 | 1,000,000 |
| G.L.875 Unreserved, Designated for Contingencies | 0 | 0 | 0 |
| G.L.890 Unreserved, Undesignated Fund Balance | 875,594 | 1,104,795 | 1,441,500 |
| F. Total BEGINNING FUND BALANCE | 2,134,257 | 2,140,005 | 2,506,500 |
| G. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -) | 0 | XXXXXX | XXXXXX |
| ENDING FUND BALANCE | | | |
| H.L.810 Reserved for Other Items | 0 | 0 | 0 |
| G.L.830 Reserved for Debt Service | 0 | 0 | 0 |
| G.L.835 Reserved for Arbitrage Rebate | 0 | 0 | 0 |
| G.L.840 Reserved for Inventory | 81,308 | 33,281 | 70,000 |
| G.L.850 Reserved for Uninsured Risks | 0 | 0 | 0 |
| G.L.870 Unreserved, Designated for Other Items | 1,079,924 | 0 | 0 |
| G.L.875 Unreserved, Designated for Contingencies | 0 | 0 | 0 |
| G.L.890 Unreserved, Undesignated Fund Balance | 1,163,191 | 1,182,407 | 1,462,554 |
| H. Total ENDING FUND BALANCE (E + F, + or - H) | 2,324,424 | 1,215,688 | 1,532,554 1/ |

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

GF3

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

RUN DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|---|----------------------------|----------------------------|----------------------------|
| LOCAL TAXES | | | |
| 1100 Local Property Taxes | 4,667,238 | 5,087,369 | 5,590,706 |
| 1300 Sale of Tax Title Property | 0 | 0 | 0 |
| 1400 Local In-Lieu-of Taxes | 0 | 0 | 0 |
| 1500 Timber Excise Tax | 8,913 | 8,905 | 9,600 |
| 1600 County Administered Forests | 0 | 0 | 0 |
| 1900 Other Local Taxes | 0 | 0 | 0 |
| 1000 Total LOCAL TAXES | 4,676,151 | 5,096,274 | 5,600,306 |
| LOCAL SUPPORT NONTAX | | | |
| 2100 Tuitions and Fees, Unassigned | 124,263 | 90,000 | 110,000 |
| 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 | 0 | 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 | 23,516 | 20,000 | 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 | 9,450 | 10,000 | 15,000 |
| 2289 Other Community Services | 105,346 | 50,000 | 100,000 |
| 2298 School Food Services | 809,927 | 825,000 | 925,000 |
| 2299 School Bus Revenue | 10,482 | 15,000 | 5,000 |
| 2300 Investment Earnings | 221,539 | 220,000 | 200,000 |
| 2400 Interfund Loan Interest Earnings | 0 | 0 | 0 |
| 2500 Gifts and Donations | 56,726 | 100,000 | 100,000 |
| 2600 Fines and Damages | 28,016 | 12,000 | 16,000 |
| 2700 Rentals and Leases | 9,065 | 8,000 | 40,000 |
| 2800 Insurance Recoveries | 0 | 5,000 | 5,000 |
| 2900 Local Support Nontax, Unassigned | 42,257 | 25,000 | 50,000 |
| 2910 E-Rate | 0 | 0 | 0 |
| 2000 Total LOCAL SUPPORT NONTAX | 1,440,587 | 1,398,000 | 1,604,000 |

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

RUN DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|--|----------------------------|----------------------------|----------------------------|
| STATE, GENERAL PURPOSE | | | |
| 3100 Apportionment | 21,223,874 | 21,894,120 | 23,915,910 |
| 3121 Special Ed-General Apport. | XXXXXX | 696,608 | 829,488 |
| 3300 Local Effort Assistance | 1,341,856 | 1,626,478 | 1,840,271 |
| 3600 State Forests | 0 | 0 | 0 |
| 3900 Other State General Purpose, Unassigned | 0 | 0 | 0 |
| 3000 Total STATE, GENERAL PURPOSE | 22,565,730 | 24,217,206 | 26,585,669 |
| STATE, SPECIAL PURPOSE | | | |
| 4100 Special Purpose, Unassigned | 555 | 0 | 0 |
| 4121 Special Education | 2,468,994 | 2,698,782 | 2,927,087 |
| 4126 State Institutions, Special Education | 0 | 0 | 0 |
| 4134 Middle School Career & Technical Ed. | XXXXXX | XXXXXX | 0 |
| 4155 Learning Assistance | 261,409 | 313,765 | 410,921 |
| 4156 State Institutions, Centers, and Homes - Delinquent | 0 | 0 | 0 |
| 4158 Special and Pilot Programs | 48,612 | 35,244 | 50,747 |
| 4163 Promoting Academic Success | 31,152 | 75,000 | 0 |
| 4165 Transitional Bilingual | 41,597 | 43,129 | 50,645 |
| 4166 Student Achievement | 1,693,669 | 2,052,450 | 2,146,199 |
| 4174 Highly Capable | 33,716 | 40,827 | 44,297 |
| 4175 Professional Development | XXXXXX | XXXXXX | 85,000 |
| 4188 Day Care | 0 | 600,000 | 600,000 |
| 4198 School Food Services | 25,068 | 31,525 | 37,073 |
| 4199 Transportation - Operations | 792,629 | 837,375 | 915,991 |
| 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 | 3,000 | 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 | 5,400,401 | 6,728,097 | 7,267,960 |
| FEDERAL, GENERAL PURPOSE | | | |
| 5200 General Purpose Direct Federal Grants, Unassigned | 181 | 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 | 150,710 | 150,000 | 150,000 |
| 5000 Total FEDERAL, GENERAL PURPOSE | 150,891 | 150,000 | 150,000 |

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

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|--|----------------------------|----------------------------|----------------------------|
| FEDERAL, SPECIAL PURPOSE | | | |
| 6100 Special Purpose, OSPI, Unassigned | 15,000 | 12,000 | 12,425 |
| 6121 Special Education, Medicaid Reimbursement | 56,646 | 0 | 0 |
| 6124 Special Education, Supplemental | 804,957 | 822,034 | 923,221 |
| 6138 Secondary Vocational Education | 18,184 | 21,287 | 21,259 |
| 6146 Skills Center | 0 | 0 | 0 |
| 6151 Disadvantaged (formerly Remediation) | 305,060 | 301,612 | 545,916 |
| 6152 School Improvement, Federal | 141,516 | 135,078 | 125,040 |
| 6153 Migrant | 49,793 | 48,016 | 46,000 |
| 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 | 597,538 | 610,000 | 640,000 |
| 6199 Transportation - Operations | 0 | 0 | 0 |
| 6200 Direct Special Purpose Grants | 58,670 | 56,500 | 60,000 |
| 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 | 24,215 | 24,215 | 0 |
| 6310 Medicaid Administrative Match | 0 | 0 | 0 |
| 6321 Special Education - Medicaid Reimbursement | 0 | 0 | 0 |
| 6324 Special Education - Supplemental | 0 | 0 | 0 |
| 6338 Secondary Vocational Education | 0 | 0 | 0 |
| 6346 Skills Center | 0 | 0 | 0 |

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

| | (1) | (2) | (3) |
|---|------------|------------|------------|
| | Actual | Budget | Budget |
| | 2006-2007 | 2007-2008 | 2008-2009 |
| 6351 Disadvantaged (formerly Remediation) | 0 | 0 | 0 |
| 6352 School Improvement, Federal | 0 | 0 | 0 |
| 6353 Migrant | 0 | 0 | 0 |
| 6354 Reading First, Federal | 0 | 0 | 0 |
| 6357 Institutions, Neglected and Delinquent | 0 | 0 | 0 |
| 6361 Head Start | 0 | 0 | 0 |
| 6362 Math & Science - Professional Development | 0 | 0 | 0 |
| 6364 Limited English Proficiency (formerly Bilingual) | 0 | 0 | 0 |
| 6367 Indian Education JOM | 0 | 0 | 0 |
| 6368 Indian Education, ED | 0 | 0 | 0 |
| 6376 Targeted Assistance | 0 | 0 | 0 |
| 6378 Youth Training | 0 | 0 | 0 |
| 6388 Day Care | 0 | 0 | 0 |
| 6389 Other Community Services | 0 | 0 | 0 |
| 6398 School Food Services | 0 | 0 | 0 |
| 6399 Transportation - Operations | 0 | 0 | 0 |
| 6998 USDA Commodities | 116,915 | 120,000 | 100,000 |
| 6000 Total FEDERAL, SPECIAL PURPOSE | 2,188,494 | 2,150,742 | 2,473,861 |
| 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 | 0 | 0 | 0 |
| 7197 Support Services | 0 | 0 | 0 |
| 7198 School Food Services | 0 | 0 | 0 |
| 7199 Transportation | 0 | 0 | 0 |
| 7301 Nonhigh Participation | 0 | 0 | 0 |
| 7000 Total REVENUES FROM OTHER SCHOOL DISTRICTS | 0 | 0 | 0 |
| REVENUES FROM OTHER ENTITIES | | | |
| 8100 Governmental Entities | 0 | 0 | 0 |
| 8188 Day Care | 0 | 0 | 0 |
| 8189 Community Services | 0 | 0 | 0 |
| 8198 School Food Services | 0 | 0 | 0 |
| 8199 Transportation | 0 | 0 | 0 |
| 8500 Nonfederal ESD | 0 | 0 | 0 |
| 8000 TOTAL REVENUES FROM OTHER ENTITIES | 0 | 0 | 0 |
| OTHER FINANCING SOURCES | | | |
| 9100 Sale of Bonds | 0 | 0 | 0 |
| 9300 Sale of Equipment | 0 | 0 | 0 |
| 9400 Compensated Loss of Fixed Assets | 0 | 0 | 0 |
| 9500 Long-Term Financing | 0 | 0 | 0 |
| 9900 Transfers | 0 | 0 | 0 |
| 9000 Total OTHER FINANCING SOURCES | 0 | 0 | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 36,422,258 | 39,740,319 | 43,681,796 |

WEST VALLEY SCHOOL DISTRICT No. 208
EXPENDITURE BY PROGRAM

RUN DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|---|----------------------------|----------------------------|----------------------------|
| REGULAR INSTRUCTION | | | |
| 01 Basic Education | 20,473,127 | 22,918,464 | 25,254,328 |
| 00 Total REGULAR INSTRUCTION | 20,473,127 | 22,918,464 | 25,254,328 |
| SPECIAL EDUCATION BASIC, STATE | | | |
| 21 Special Ed, Basic, State | 2,214,574 | 3,034,934 | 3,367,481 |
| 24 Special Ed, Supplemental, Federal | 755,120 | 773,064 | 884,058 |
| 26 Special Ed, Institutions, State | 0 | 0 | 0 |
| 29 Special Ed, Other Categorical | 0 | 0 | 0 |
| 20 Total SPECIAL EDUCATION INSTRUCTION | 2,969,694 | 3,807,998 | 4,251,539 |
| VOCATIONAL EDUCATION INSTRUCTION | | | |
| 31 Vocational, Basic, State | 1,054,865 | 1,083,918 | 1,154,491 |
| 34 Middle School Career & Technical Edu | XXXXXX | XXXXXX | 0 |
| 38 Vocational, Federal | 17,171 | 19,988 | 20,287 |
| 39 Vocational, Other Categorical | 0 | 0 | 0 |
| 30 Total VOCATIONAL EDUCATION INSTRUCTION | 1,072,036 | 1,103,906 | 1,174,778 |
| SKILLS CENTER INSTRUCTION | | | |
| 45 Skills Center, Basic, State | 0 | 0 | 0 |
| 46 Skills Center, Federal | 0 | 0 | 0 |
| 40 Total SKILLS CENTER INSTRUCTION | 0 | 0 | 0 |

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

RUN DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|--|----------------------------|----------------------------|----------------------------|
| COMPENSATORY EDUCATION INSTRUCTION | | | |
| 51 Disadvantaged, Fed (fm Remediation) | 298,398 | 283,204 | 520,962 |
| 52 School Improvement, Federal | 140,927 | 139,823 | 119,455 |
| 53 Migrant, Federal | 47,881 | 50,716 | 54,759 |
| 54 Reading First, Federal | 0 | 0 | 0 |
| 55 Learning Assistance, State | 262,046 | 294,615 | 392,138 |
| 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 | 46,482 | 33,387 | 50,747 |
| 61 Head Start, Federal | 0 | 0 | 0 |
| 62 Math & Science-Professional Development | 0 | 0 | 0 |
| 63 Promoting Academic Success | 10,650 | 70,357 | 0 |
| 64 L E P, Federal (fm Bilingual) | 0 | 0 | 0 |
| 65 Transitional Bilingual, State | 34,810 | 34,725 | 41,845 |
| 66 Student Achievement, State | 1,455,561 | 1,704,599 | 1,773,278 |
| 67 Indian Education, JOM, Federal | 0 | 0 | 0 |
| 68 Indian Education, ED, Federal | 0 | 0 | 0 |
| 69 Compensatory, Other | 15,079 | 11,268 | 12,425 |
| 50&60 TOTAL COMPENSATORY EDUCATION INSTRUCTION | 2,311,834 | 2,622,694 | 2,965,609 |
| OTHER INSTRUCTIONAL PROGRAMS | | | |
| 71 Traffic Safety Education | 0 | 0 | 0 |
| 73 Summer School | 0 | 0 | 0 |
| 74 Highly Capable | 28,452 | 32,872 | 36,600 |
| 75 Professional Development | XXXXXX | XXXXXX | 85,000 |
| 76 Targeted Assistance, Federal | 0 | 0 | 0 |
| 78 Youth Training Programs, Federal | 0 | 0 | 0 |
| 79 Instructional Programs, Other | 182,733 | 186,492 | 166,093 |
| 70 Total OTHER INSTRUCTIONAL PROGRAMS | 211,185 | 219,364 | 287,693 |

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

RUN DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|-----------------------------|----------------------------|----------------------------|----------------------------|
| COMMUNITY SERVICES | | | |
| 81 Public Radio/Television | 0 | 0 | 0 |
| 86 Community Schools | 0 | 0 | 0 |
| 88 Day Care | 7,787 | 610,000 | 610,000 |
| 89 Other Community Services | 101,719 | 50,000 | 100,000 |
| 80 Total COMMUNITY SERVICES | 109,506 | 660,000 | 710,000 |
| SUPPORT SERVICES | | | |
| 97 Districtwide Support | 6,118,478 | 6,516,509 | 6,887,116 |
| 98 School Food Services | 1,354,335 | 1,473,104 | 1,590,412 |
| 99 Pupil Transportation | 1,131,899 | 1,242,597 | 1,384,267 |
| 90 Total SUPPORT SERVICES | 8,604,712 | 9,232,210 | 9,861,795 |
| TOTAL PROGRAM EXPENDITURES | 35,752,091 | 40,564,636 | 44,505,742 |

WEST VALLEY SCHOOL DISTRICT No. 208
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE
FOR FISCAL YEAR 2008-2009
OBJECTS OF EXPENDITURE

RUN DEC 04, 2008 @ 15:49

| 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 | 25254,328 | 126,125 | | 15440,594 | 1268,986 | 5419,078 | 1881,107 | 491,867 | 69,623 | 556,948 |
| 21 Sp Ed Bas | 3367,481 | | | 1554,499 | 646,964 | 894,318 | 51,500 | 219,000 | 1,200 | |
| 24 Sp Ed Sup | 884,058 | | | 413,768 | 217,723 | 252,567 | | | | |
| 26 Sp Ed Ins | | | | | | | | | | |
| 29 Sp Ed Oth | | | | | | | | | | |
| TOT Sp Ed | 4251,539 | | | 1968,267 | 864,687 | 1146,885 | 51,500 | 219,000 | 1,200 | |
| 31 Voc, Bas | 1154,491 | | | 630,321 | 30,461 | 221,675 | 231,581 | 40,453 | | |
| 34 MSC&T Edu | | | | | | | | | | |
| 38 Voc, Fed | 20,287 | | | | | | 20,287 | | | |
| 39 Voc, Oth | | | | | | | | | | |
| TOTAL VOC | 1174,778 | | | 630,321 | 30,461 | 221,675 | 251,868 | 40,453 | | |
| 45 Skills St | | | | | | | | | | |
| 46 Skills Fd | | | | | | | | | | |
| TOT SKILL | | | | | | | | | | |
| 51 Disad, Fe | 520,962 | | | | 370,417 | 130,583 | 19,962 | | | |
| 52 Schl Impr | 119,455 | | | 86,835 | | 27,810 | 4,810 | | | |
| 53 Migrt,Fed | 54,759 | | | 17,678 | 18,442 | 18,639 | | | | |
| 54 Read Frst | | | | | | | | | | |
| 55 Lrng Asst | 392,138 | | | 44,911 | 219,437 | 113,874 | 13,916 | | | |
| 56 State Ins | | | | | | | | | | |
| 57 Inst, Fed | | | | | | | | | | |
| 58 Spcl. Plt | 50,747 | | | | | | 50,747 | | | |
| 61 Head Strt | | | | | | | | | | |
| 62 Math/Scnc | | | | | | | | | | |
| 63 PAS | | | | | | | | | | |
| 64 LEP | | | | | | | | | | |
| 65 Trans Bil | 41,845 | | | 12,435 | 12,037 | 12,449 | 4,924 | | | |
| 66 S Achvmnt | 1773,278 | 20,000 | | 1226,106 | 88,162 | 402,375 | 36,635 | | | |
| 67 IndianFed | | | | | | | | | | |
| 68 IndianFed | | | | | | | | | | |
| 69 Comp,Othr | 12,425 | | | | | | | 12,425 | | |
| TOT COMPT | 2965,609 | 20,000 | | 1387,965 | 708,495 | 705,730 | 130,994 | 12,425 | | |

WEST VALLEY SCHOOL DISTRICT No. 208
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE
FOR FISCAL YEAR 2008-2009
OBJECTS OF EXPENDITURE (continued)

RUN DEC 04, 2008 @ 15:49

| 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 | 36,600 | | | | | | 36,600 | | | |
| 75 Prof Dvlp | 85,000 | | | 73,207 | | 11,793 | | | | |
| 76 Targ Asst | | | | | | | | | | |
| 78 Youth Tr | | | | | | | | | | |
| 79 Instr Prg | 166,093 | | | | 126,468 | 39,625 | | | | |
| TOTAL OTH | 287,693 | | | 73,207 | 126,468 | 51,418 | 36,600 | | | |
| 81 Radio/TV | | | | | | | | | | |
| 86 Cmnty Sch | | | | | | | | | | |
| 88 Day Care | 610,000 | 10,000 | | | | | 243,000 | 178,000 | | 179,000 |
| 89 Other Cmn | 100,000 | 100,000 | | | | | | | | |
| TOT COMM. | 710,000 | 110,000 | | | | | 243,000 | 178,000 | | 179,000 |
| 97 Dist Supp | 6887,116 | 4,000 | | 231,340 | 2484,300 | 1056,390 | 445,280 | 2246,052 | 21,580 | 398,174 |
| 98 Food Serv | 1590,412 | | 100,000 | | 513,017 | 198,395 | 870,000 | 81,000 | 2,000 | 26,000 |
| 99 Pupil Trn | 1384,267 | | 160,125 | | 766,491 | 355,401 | 347,000 | 58,000 | 2,500 | 15,000 |
| TOTAL SUP | 9861,795 | 4,000 | 260,125 | 231,340 | 3763,808 | 1610,186 | 1662,280 | 2385,052 | 26,080 | 439,174 |
| OBJ TOT | 44,505,742 | 260,125 | 260,125 | 19,731,694 | 6,762,905 | 9,154,972 | 4,257,349 | 3,326,797 | 96,903 | 1,175,122 |

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

RUN DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|--------------|-------------------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | 224,079 | | 114,267 | 39,354 | 48,558 | 8,000 | 12,400 | 1,500 | |
| 22 Lrn Resrc | 679,564 | | 198,523 | 175,535 | 172,663 | 105,413 | 18,703 | 670 | 8,057 |
| 23 Principal | 2574,586 | | 1298,194 | 535,143 | 627,590 | 66,583 | 31,032 | 11,044 | 5,000 |
| 24 Guid/Coun | 799,759 | | 497,469 | 91,434 | 197,149 | 11,671 | 1,200 | 836 | |
| 25 Man/Safe | 20,401 | | 9,090 | 5,338 | 5,473 | | 500 | | |
| 26 Hlth Serv | 80,637 | | | 40,250 | 28,987 | 5,800 | 4,600 | 1,000 | |
| 27 Teaching | 19640,910 | 18,125 | 12514,811 | 375,932 | 4175,006 | 1657,440 | 339,132 | 16,573 | 543,891 |
| 28 Extracur | 1234,392 | 108,000 | 808,240 | 6,000 | 163,652 | 26,200 | 84,300 | 38,000 | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 25254,328 | 126,125 | 15440,594 | 1268,986 | 5419,078 | 1881,107 | 491,867 | 69,623 | 556,948 |
| | FTE Program Staff | | 225.806 | 38.457 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME | Basic Education | No. 01 | ANNUAL SALARY RATES | | | TOTAL ANNUAL SALARY 2/ |
|----------------------|---|--------------|-----------------|---------|---------------------|------------|-----------|---------------------------|
| | | | | | * * * | * * * | * * * | |
| | | | FTE 1/ | HIGH | LOW | AVERAGE | | |
| 01-21-005 | OTHER SALARY ITEMS | | 0.000 | | | 0.00 | 10,000 | |
| 01-21-120 | DEPUTY/ASSISTANT SUPERINTENDENT | | 1.000 | 102,767 | 102,767 | 102,767.00 | 102,767 | |
| 01-21-121 | DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NO | | 0.000 | | | 0.00 | 1,500 | |
| TOTAL OF ACTIVITY 21 | | | 1.000 | | | | 114,267 | |
| 01-22-410 | LIBRARY MEDIA SPECIALIST | | 2.750 | 64,887 | 60,911 | 63,441.45 | 174,464 | |
| 01-22-412 | LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HO | | 0.000 | | | 0.00 | 24,059 | |
| TOTAL OF ACTIVITY 22 | | | 2.750 | | | | 198,523 | |
| 01-23-005 | OTHER SALARY ITEMS | | 0.000 | | | 0.00 | 32,000 | |
| 01-23-210 | ELEMENTARY PRINCIPAL | | 8.000 | 103,331 | 96,425 | 97,288.25 | 778,306 | |
| 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 | 110,191 | 103,331 | 107,446.31 | 179,113 | |
| 01-23-231 | SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME | | 0.000 | | | 0.00 | 1,500 | |
| 01-23-240 | SECONDARY VICE PRINCIPAL | | 3.000 | 96,425 | 96,425 | 96,425.00 | 289,275 | |
| 01-23-241 | SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME | | 0.000 | | | 0.00 | 6,000 | |
| TOTAL OF ACTIVITY 23 | | | 12.667 | | | | 1,298,194 | |
| 01-24-420 | COUNSELOR | | 7.450 | 64,887 | 42,531 | 58,682.15 | 437,182 | |
| 01-24-422 | COUNSELOR SUPPLEMENTAL DAYS & HOURS | | 0.000 | | | 0.00 | 60,287 | |
| TOTAL OF ACTIVITY 24 | | | 7.450 | | | | 497,469 | |
| 01-25-005 | OTHER SALARY ITEMS | | 0.000 | | | 0.00 | 9,090 | |

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 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME | Basic Education | | No. 01 | | | TOTAL ANNUAL SALARY 2/ |
|----------------------|--|--------------|-----------------|--|-------------|----------------------|------------------|---------------------------|
| | | | FTE 1/ | | *** HIGH | ANNUAL SALARY LOW | RATES AVERAGE | |
| TOTAL OF ACTIVITY 25 | | | 0.000 | | | | | 9,090 |
| 01-27-001 | SICK LEAVE | | 0.000 | | | | 0.00 | 90,000 |
| 01-27-002 | SUBSTITUTE PAY | | 0.000 | | | | 0.00 | 217,180 |
| 01-27-005 | OTHER SALARY ITEMS | | 0.000 | | | | 0.00 | 427,566 |
| 01-27-310 | ELEMENTARY TEACHER | | 113.930 | | 64,887 | 34,889 | 55,374.91 | 6,308,863 |
| 01-27-312 | ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS | | 0.000 | | | | 0.00 | 483,731 |
| 01-27-320 | SECONDARY TEACHER | | 81.509 | | 64,887 | 35,786 | 53,978.00 | 4,399,693 |
| 01-27-322 | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS | | 0.000 | | | | 0.00 | 395,897 |
| 01-27-330 | OTHER TEACHER | | 3.000 | | 62,129 | 48,784 | 57,680.67 | 173,042 |
| 01-27-332 | OTHER TEACHER SUPPLEMENTAL DAYS & HOURS | | 0.000 | | | | 0.00 | 18,839 |
| TOTAL OF ACTIVITY 27 | | | 198.439 | | | | | 12,514,811 |
| 01-28-005 | OTHER SALARY ITEMS | | 0.000 | | | | 0.00 | 586,461 |
| 01-28-510 | EXTRACURRICULAR | | 3.500 | | 64,887 | 47,291 | 55,686.86 | 194,904 |
| 01-28-512 | EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS | | 0.000 | | | | 0.00 | 26,875 |
| TOTAL OF ACTIVITY 28 | | | 3.500 | | | | | 808,240 |
| PROGRAM TOTAL | | | 225.806 3/ | | | | | 15,440,594 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME | Basic Education | | No. 01 | | TOTAL ANNUAL SALARY 2/ |
|------------------|----------------------|--------------|-----------------|--------------------|----------------------|-----------------------------------|---------------------------|
| | | | FTE 1/ | NUMBER OF HOURS | * * * HOURLY HIGH | RATES OF PAY * * * LOW AVERAGE | |
| 01-21-940 | OFFICE/CLERICAL | | 1.000 | 2,080.00 | 18.9200 | 18.9200 | 39,354 |
| | TOTAL OF ACTIVITY 21 | | 1.000 | | | | 39,354 |
| 01-22-002 | SUBSTITUTE PAY | | 0.000 | 0.00 | 0.0000 | 0.0000 | 5,950 |
| 01-22-005 | OTHER SALARY ITEMS | | 0.000 | 0.00 | 0.0000 | 0.0000 | 1,175 |
| 01-22-910 | AIDES | | 6.111 | 12,719.57 | 13.2400 | 13.2395 | 168,410 |
| | TOTAL OF ACTIVITY 22 | | 6.111 | | | | 175,535 |
| 01-23-002 | SUBSTITUTE PAY | | 0.000 | 0.00 | 0.0000 | 0.0000 | 16,780 |
| 01-23-005 | OTHER SALARY ITEMS | | 0.000 | 0.00 | 0.0000 | 0.0000 | 75 |
| 01-23-910 | AIDES | | 3.199 | 6,659.37 | 13.2400 | 13.2401 | 88,171 |
| 01-23-940 | OFFICE/CLERICAL | | 12.490 | 25,981.00 | 17.3800 | 13.2400 | 430,117 |
| | TOTAL OF ACTIVITY 23 | | 15.689 | | | | 535,143 |
| 01-24-940 | OFFICE/CLERICAL | | 2.575 | 5,356.14 | 18.1000 | 16.3900 | 91,434 |
| | TOTAL OF ACTIVITY 24 | | 2.575 | | | | 91,434 |
| 01-25-005 | OTHER SALARY ITEMS | | 0.000 | 0.00 | 0.0000 | 0.0000 | 9 |
| 01-25-910 | AIDES | | 0.194 | 402.50 | 13.2400 | 13.2398 | 5,329 |
| | TOTAL OF ACTIVITY 25 | | 0.194 | | | | 5,338 |
| 01-26-960 | PROFESSIONAL | | 0.765 | 1,591.00 | 25.5900 | 24.9900 | 40,250 |
| | TOTAL OF ACTIVITY 26 | | 0.765 | | | | 40,250 |
| 01-27-001 | SICK LEAVE | | 0.000 | 0.00 | 0.0000 | 0.0000 | 6,090 |

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 2008-2009

| 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 | 24,900 |
| 01-27-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 10,834 |
| 01-27-910 | AIDES | 12.123 | 25,234.59 | 13.2418 | 13.2399 | 13.2401 | 334,108 |
| TOTAL OF ACTIVITY 27 | | 12.123 | | | | | 375,932 |
| 01-28-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 6,000 |
| TOTAL OF ACTIVITY 28 | | 0.000 | | | | | 6,000 |
| PROGRAM TOTAL | | 38.457 | 3/ | | | | 1,268,986 |

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

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

3/ Use three decimal places.

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

RUN DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|----------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | 180,586 | | 101,921 | 30,538 | 42,927 | 1,000 | 4,000 | 200 | |
| 22 Lrn Resrc | | | | | | | | | |
| 23 Principal | | | | | | | | | |
| 24 Guid/Coun | 348,952 | | 265,806 | | 82,646 | 500 | | | |
| 25 Man/Safe | 22,077 | | | 13,201 | 8,876 | | | | |
| 26 Hlth Serv | 218,062 | | 300 | 46,395 | 31,367 | | 140,000 | | |
| 27 Teaching | 2597,804 | | 1186,472 | 556,830 | 728,502 | 50,000 | 75,000 | 1,000 | |
| 28 Extracur | | | | | | | | | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 3367,481 | | 1554,499 | 646,964 | 894,318 | 51,500 | 219,000 | 1,200 | |
| FTE Program Staff | | | 25.800 | 21.806 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

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 | 94,284 | 94,284 | 94,284.00 | 94,284 |
| 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 | 6,137 |
| TOTAL OF ACTIVITY 21 | | 1.000 | | | | 101,921 |
| 21-24-420 | COUNSELOR | 4.000 | 64,887 | 45,316 | 58,399.25 | 233,597 |
| 21-24-422 | COUNSELOR SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 32,209 |
| TOTAL OF ACTIVITY 24 | | 4.000 | | | | 265,806 |
| 21-26-005 | OTHER SALARY ITEMS | 0.000 | | | 0.00 | 300 |
| TOTAL OF ACTIVITY 26 | | 0.000 | | | | 300 |
| 21-27-005 | OTHER SALARY ITEMS | 0.000 | | | 0.00 | 28,500 |
| 21-27-320 | SECONDARY TEACHER | 1.000 | 38,354 | 38,354 | 38,354.00 | 38,354 |
| 21-27-322 | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 3,182 |
| 21-27-330 | OTHER TEACHER | 19.800 | 64,887 | 35,331 | 51,864.70 | 1,026,921 |
| 21-27-332 | OTHER TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 89,515 |
| TOTAL OF ACTIVITY 27 | | 20.800 | | | | 1,186,472 |
| PROGRAM TOTAL | | 25.800 3/ | | | | 1,554,499 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | PROGRAM NAME _____ Special Ed, Basic, State | No. 21 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 | 16.5600 | 16.5600 | 16.5600 | 30,338 |
| TOTAL OF ACTIVITY 21 | | 0.881 | | | | | | 30,538 |
| 21-25-910 | AIDES | 0.479 | | 997.00 | 13.2400 | 13.2400 | 13.2407 | 13,201 |
| TOTAL OF ACTIVITY 25 | | 0.479 | | | | | | 13,201 |
| 21-26-005 | OTHER SALARY ITEMS | 0.000 | | 0.00 | 0.0000 | 0.0000 | 0.0000 | 67 |
| 21-26-910 | AIDES | 0.670 | | 1,393.00 | 13.2400 | 13.2400 | 13.2391 | 18,442 |
| 21-26-940 | OFFICE/CLERICAL | 1.014 | | 2,106.09 | 13.2409 | 13.2381 | 13.2406 | 27,886 |
| TOTAL OF ACTIVITY 26 | | 1.684 | | | | | | 46,395 |
| 21-27-005 | OTHER SALARY ITEMS | 0.000 | | 0.00 | 0.0000 | 0.0000 | 0.0000 | 39,845 |
| 21-27-910 | AIDES | 18.762 | | 39,046.45 | 13.2400 | 13.2400 | 13.2403 | 516,985 |
| TOTAL OF ACTIVITY 27 | | 18.762 | | | | | | 556,830 |
| PROGRAM TOTAL | | 21.806 | 3/ | | | | | 646,964 |

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 DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|---------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | 472,037 | | 369,605 | | 102,432 | | | | |
| 27 Teaching | 412,021 | | 44,163 | 217,723 | 150,135 | | | | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 884,058 | | 413,768 | 217,723 | 252,567 | | | | |
| FTE Program Staff | | | 6.100 | 7.291 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME ___Special Ed, Supplemental, Federal___ No. 24

| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | * * * ANNUAL SALARY RATES * * * | | | TOTAL |
|----------------------|--|----------|---------------------------------|--------|-----------|------------------|
| | | | HIGH | LOW | AVERAGE | ANNUAL SALARY 2/ |
| 24-26-005 | OTHER SALARY ITEMS | 0.000 | | | 0.00 | 5,000 |
| 24-26-450 | COMMUNICATIONS DISORDER SPECIALIST | 5.500 | 64,952 | 49,264 | 61,214.00 | 336,677 |
| 24-26-452 | COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS | 0.000 | | | 0.00 | 27,928 |
| TOTAL OF ACTIVITY 26 | | 5.500 | | | | 369,605 |
| 24-27-005 | OTHER SALARY ITEMS | 0.000 | | | 0.00 | 2,000 |
| 24-27-330 | OTHER TEACHER | 0.600 | 64,887 | 64,887 | 64,888.33 | 38,933 |
| 24-27-332 | OTHER TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 3,230 |
| TOTAL OF ACTIVITY 27 | | 0.600 | | | | 44,163 |
| PROGRAM TOTAL | | 6.100 3/ | | | | 413,768 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME ___Special Ed, Supplemental, Federal___ No. 24

| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * HIGH | LOW | AVERAGE | TOTAL ANNUAL SALARY 2/ |
|----------------------|--------------------|----------|-----------------|---|---------|---------|------------------------|
| 24-27-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 16,750 |
| 24-27-910 | AIDES | 7.291 | 15,178.80 | 13.2400 | 13.2400 | 13.2404 | 200,973 |
| TOTAL OF ACTIVITY 27 | | 7.291 | | | | | 217,723 |
| PROGRAM TOTAL | | 7.291 3/ | | | | | 217,723 |

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 DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|----------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | 69,684 | | 34,409 | 17,649 | 17,626 | | | | |
| 22 Lrn Resrc | 30,898 | | 18,455 | 4,173 | 8,270 | | | | |
| 24 Guid/Coun | 60,841 | | 36,785 | 8,639 | 15,417 | | | | |
| 25 Man/Safe | | | | | | | | | |
| 27 Teaching | 993,068 | | 540,672 | | 180,362 | 231,581 | 40,453 | | |
| 28 Extracur | | | | | | | | | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 1154,491 | | 630,321 | 30,461 | 221,675 | 231,581 | 40,453 | | |
| FTE Program Staff | | | 10.499 | 0.904 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

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 | 103,331 | 103,331 | 103,330.33 | 34,409 |
| TOTAL OF ACTIVITY 21 | | 0.333 | | | | 34,409 |
| 31-22-410 | LIBRARY MEDIA SPECIALIST | 0.250 | 64,887 | 64,887 | 64,888.00 | 16,222 |
| 31-22-412 | LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HO | 0.000 | | | 0.00 | 2,233 |
| TOTAL OF ACTIVITY 22 | | 0.250 | | | | 18,455 |
| 31-24-420 | COUNSELOR | 0.550 | 64,887 | 42,531 | 58,790.91 | 32,335 |
| 31-24-422 | COUNSELOR SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 4,450 |
| TOTAL OF ACTIVITY 24 | | 0.550 | | | | 36,785 |
| 31-27-001 | SICK LEAVE | 0.000 | | | 0.00 | 2,000 |
| 31-27-002 | SUBSTITUTE PAY | 0.000 | | | 0.00 | 5,420 |
| 31-27-005 | OTHER SALARY ITEMS | 0.000 | | | 0.00 | 1,500 |
| 31-27-320 | SECONDARY TEACHER | 9.366 | 64,887 | 36,747 | 49,763.72 | 466,087 |
| 31-27-322 | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 65,665 |
| TOTAL OF ACTIVITY 27 | | 9.366 | | | | 540,672 |
| PROGRAM TOTAL | | 10.499 3/ | | | | 630,321 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | PROGRAM NAME _____ Vocational, Basic, State _____ No. 31 | | | AVERAGE | TOTAL ANNUAL SALARY 2/ |
|------------------|----------------------|----------|--|----------------------|-----------------|---------|---------------------------|
| | | | NUMBER OF HOURS | * * * HOURLY HIGH | RATES OF LOW | | |
| 31-21-940 | OFFICE/CLERICAL | 0.501 | 1,040.00 | 17.3800 | 16.5600 | 16.9702 | 17,649 |
| | TOTAL OF ACTIVITY 21 | 0.501 | | | | | 17,649 |
| 31-22-910 | AIDES | 0.152 | 315.18 | 13.2418 | 13.2400 | 13.2401 | 4,173 |
| | TOTAL OF ACTIVITY 22 | 0.152 | | | | | 4,173 |
| 31-24-940 | OFFICE/CLERICAL | 0.251 | 523.86 | 16.5600 | 16.3900 | 16.4910 | 8,639 |
| | TOTAL OF ACTIVITY 24 | 0.251 | | | | | 8,639 |
| | PROGRAM TOTAL | 0.904 3/ | | | | | 30,461 |

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 DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|--------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 27 Teaching | 20,287 | | | | | 20,287 | | | |
| 29 Pay Schl | | | | | | | | | |
| 63 Oper Bldg | | | | | | | | | |
| TOTALS | 20,287 | | | | | 20,287 | | | |
| FTE Program Staff | | | 0.000 | 0.000 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ Vocational, Federal _____ No. 38

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

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ Vocational, Federal _____ No. 38

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

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

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

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

3/ Use three decimal places.

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

RUN DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|---------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 15 Pblc Rltn | | | | | | | | | |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | | | | | | | | | |
| 27 Teaching | 520,962 | | | 370,417 | 130,583 | 19,962 | | | |
| 29 Pay Schl | | | | | | | | | |
| 63 Oper Bldg | | | | | | | | | |
| 64 Maint | | | | | | | | | |
| 65 Utilities | | | | | | | | | |
| TOTALS | 520,962 | | | 370,417 | 130,583 | 19,962 | | | |
| FTE Program Staff | | | 0.000 | 6.453 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

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/ |
|------------------|-------------------|--------|---------------|----------------------|------------------|------------------------------------|
|------------------|-------------------|--------|---------------|----------------------|------------------|------------------------------------|

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME __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 | 192,561 |
| 51-27-910 | AIDES | 6.453 | 13,433.00 | 13.2400 | 13.2400 | 13.2402 | 177,856 |
| TOTAL OF ACTIVITY 27 | | 6.453 | | | | | 370,417 |
| PROGRAM TOTAL | | 6.453 3/ | | | | | 370,417 |

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 DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|---------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 15 Pblc Rltn | | | | | | | | | |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 23 Principal | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | | | | | | | | | |
| 27 Teaching | 119,455 | | 86,835 | | 27,810 | 4,810 | | | |
| 29 Pay Schl | | | | | | | | | |
| 63 Oper Bldg | | | | | | | | | |
| 64 Maint | | | | | | | | | |
| 65 Utilities | | | | | | | | | |
| 91 Pub Activ | | | | | | | | | |
| TOTALS | 119,455 | | 86,835 | | 27,810 | 4,810 | | | |
| FTE Program Staff | | | 1.388 | 0.000 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ School Improvement, Federal _____ No. 52

| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | * * * ANNUAL SALARY RATES * * * | | | TOTAL ANNUAL SALARY 2/ |
|----------------------|--|----------|---------------------------------|--------|-----------|---------------------------|
| | | | HIGH | LOW | AVERAGE | |
| 52-27-310 | ELEMENTARY TEACHER | 1.388 | 58,334 | 57,550 | 57,769.45 | 80,184 |
| 52-27-312 | ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 6,651 |
| TOTAL OF ACTIVITY 27 | | 1.388 | | | | 86,835 |
| PROGRAM TOTAL | | 1.388 3/ | | | | 86,835 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____School Improvement, Federal_____ No. 52

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

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

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

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

3/ Use three decimal places.

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

RUN DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|--------|--------------------------|-------------------------|--|--|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | OBJECTS OF Class Salaries (3) | EXPENDITURE Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | 15,451 | | | 9,221 | 6,230 | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 24 Guid/Coun | 15,450 | | | 9,221 | 6,229 | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | | | | | | | | | |
| 27 Teaching | 23,858 | | 17,678 | | 6,180 | | | | |
| 29 Pay Schl | | | | | | | | | |
| 63 Oper Bldg | | | | | | | | | |
| 64 Maint | | | | | | | | | |
| 65 Utilities | | | | | | | | | |
| 68 Insurance | | | | | | | | | |
| TOTALS | 54,759 | | 17,678 | 18,442 | 18,639 | | | | |
| FTE Program Staff | | | 0.335 | 0.670 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME | Migrant, Federal | No. 53 | ANNUAL SALARY RATES | | | TOTAL |
|----------------------|---|--------------|------------------|--------|---------------------|--------|-----------|---------|
| | | | | | * * * | HIGH | LOW | AVERAGE |
| 53-27-320 | SECONDARY TEACHER | | | | 48,784 | 48,784 | 48,785.07 | 16,343 |
| 53-27-322 | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS | | | | | | 0.00 | 1,335 |
| TOTAL OF ACTIVITY 27 | | | | | | | | 17,678 |
| PROGRAM TOTAL | | | | | | | | 17,678 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME _____ Migrant, Federal _____ No. 53 | | * * * HOURLY RATES OF PAY * * * | | | TOTAL ANNUAL SALARY 2/ |
|------------------|----------------------|--|--------------------|---------------------------------|---------|---------|---------------------------|
| | | FTE 1/ | NUMBER OF HOURS | HIGH | LOW | AVERAGE | |
| 53-21-940 | OFFICE/CLERICAL | 0.335 | 696.50 | 13.2400 | 13.2400 | 13.2391 | 9,221 |
| | TOTAL OF ACTIVITY 21 | 0.335 | | | | | 9,221 |
| 53-24-940 | OFFICE/CLERICAL | 0.335 | 696.50 | 13.2400 | 13.2400 | 13.2391 | 9,221 |
| | TOTAL OF ACTIVITY 24 | 0.335 | | | | | 9,221 |
| | PROGRAM TOTAL | 0.670 | 3/ | | | | 18,442 |

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 DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|---------|--------------------------|-------------------------|---|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | OBJECTS OF EXPENDITURE Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | 40,131 | | | 26,288 | 13,843 | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | | | | | | | | | |
| 27 Teaching | 352,007 | | 44,911 | 193,149 | 100,031 | 13,916 | | | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 392,138 | | 44,911 | 219,437 | 113,874 | 13,916 | | | |
| FTE Program Staff | | | 0.711 | 5.243 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ Learning Assistance, State _____ No. 55

| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | * * * ANNUAL SALARY RATES * * * | | | TOTAL ANNUAL SALARY 2/ |
|----------------------|---|----------|---------------------------------|--------|-----------|---------------------------|
| | | | HIGH | LOW | AVERAGE | |
| 55-27-320 | SECONDARY TEACHER | 0.711 | 58,334 | 58,334 | 58,333.33 | 41,475 |
| 55-27-322 | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 3,436 |
| TOTAL OF ACTIVITY 27 | | 0.711 | | | | 44,911 |
| PROGRAM TOTAL | | 0.711 3/ | | | | 44,911 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| PROGRAM NAME _____ Learning Assistance, State _____ No. 55 | | | | | | | TOTAL |
|--|--------------------|----------|-----------------|---|---------|---------|------------------|
| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * HIGH | LOW | AVERAGE | ANNUAL SALARY 2/ |
| 55-21-940 | OFFICE/CLERICAL | 0.820 | 1,707.00 | 15.4000 | 15.4000 | 15.4001 | 26,288 |
| TOTAL OF ACTIVITY 21 | | 0.820 | | | | | 26,288 |
| 55-27-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 71,267 |
| 55-27-910 | AIDES | 4.423 | 9,205.50 | 13.2400 | 13.2400 | 13.2401 | 121,882 |
| TOTAL OF ACTIVITY 27 | | 4.423 | | | | | 193,149 |
| PROGRAM TOTAL | | 5.243 3/ | | | | | 219,437 |

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 DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|--------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 23 Principal | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | | | | | | | | | |
| 27 Teaching | 50,747 | | | | | 50,747 | | | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 50,747 | | | | | 50,747 | | | |
| FTE Program Staff | | | 0.000 | 0.000 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME ___Special and Pilot Programs, State___ No. 58

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

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

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 65 - Transitional Bilingual, State

RUN DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|--------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 27 Teaching | 41,845 | | 12,435 | 12,037 | 12,449 | 4,924 | | | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 41,845 | | 12,435 | 12,037 | 12,449 | 4,924 | | | |
| FTE Program Staff | | | 0.235 | 0.435 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____Transitional Bilingual, State_____ No. 65

| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | * * * ANNUAL SALARY RATES * * * | | | TOTAL ANNUAL SALARY 2/ |
|----------------------|---|----------|---------------------------------|--------|-----------|---------------------------|
| | | | HIGH | LOW | AVERAGE | |
| 65-27-320 | SECONDARY TEACHER | 0.235 | 48,784 | 48,784 | 48,782.98 | 11,464 |
| 65-27-322 | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 971 |
| TOTAL OF ACTIVITY 27 | | 0.235 | | | | 12,435 |
| PROGRAM TOTAL | | 0.235 3/ | | | | 12,435 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| PROGRAM NAME _____ | | Transitional Bilingual, State _____ | | No. 65 | | | | |
|----------------------|--------------------|-------------------------------------|-----------------|---------------------------------|---------|---------|---------|------------------------|
| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | 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 | 0.0000 | 49 |
| 65-27-910 | AIDES | 0.435 | 905.45 | 13.2400 | 13.2396 | 13.2398 | 13.2398 | 11,988 |
| TOTAL OF ACTIVITY 27 | | 0.435 | | | | | | 12,037 |
| PROGRAM TOTAL | | 0.435 3/ | | | | | | 12,037 |

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 DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|----------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 23 Principal | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | | | | | | | | | |
| 27 Teaching | 1773,278 | 20,000 | 1226,106 | 88,162 | 402,375 | 36,635 | | | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 1773,278 | 20,000 | 1226,106 | 88,162 | 402,375 | 36,635 | | | |
| FTE Program Staff | | | 15.212 | 2.593 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ Student Achievement, State _____ No. 66

| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | ANNUAL SALARY RATES * * * | | | TOTAL ANNUAL SALARY 2/ |
|----------------------|--|-----------|---------------------------|--------|-----------|---------------------------|
| | | | HIGH | LOW | AVERAGE | |
| 66-27-001 | SICK LEAVE | 0.000 | | | 0.00 | 1,000 |
| 66-27-002 | SUBSTITUTE PAY | 0.000 | | | 0.00 | 10,440 |
| 66-27-005 | OTHER SALARY ITEMS | 0.000 | | | 0.00 | 210,000 |
| 66-27-310 | ELEMENTARY TEACHER | 14.212 | 64,887 | 39,000 | 60,711.16 | 862,827 |
| 66-27-312 | ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 71,570 |
| 66-27-320 | SECONDARY TEACHER | 1.000 | 64,887 | 64,887 | 64,887.00 | 64,887 |
| 66-27-322 | SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS | 0.000 | | | 0.00 | 5,382 |
| TOTAL OF ACTIVITY 27 | | 15.212 | | | | 1,226,106 |
| PROGRAM TOTAL | | 15.212 3/ | | | | 1,226,106 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| PROGRAM NAME _____ Student Achievement, State _____ No. 66 | | NUMBER * * * HOURLY RATES OF PAY * * * | | | | | TOTAL |
|--|---------------------|--|----------|---------|---------|---------|------------------|
| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | OF HOURS | HIGH | LOW | AVERAGE | ANNUAL SALARY 2/ |
| 66-27-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 125 |
| 66-27-910 | AIDES | 1.872 | 3,897.05 | 13.2400 | 12.6800 | 13.0373 | 50,807 |
| 66-27-990 | DIRECTOR/SUPERVISOR | 0.721 | 1,500.00 | 24.8200 | 24.8200 | 24.8200 | 37,230 |
| TOTAL OF ACTIVITY 27 | | 2.593 | | | | | 88,162 |
| PROGRAM TOTAL | | 2.593 3/ | | | | | 88,162 |

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 DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|--------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 23 Principal | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | | | | | | | | | |
| 27 Teaching | 12,425 | | | | | 12,425 | | | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 12,425 | | | | | 12,425 | | | |
| FTE Program Staff | | | 0.000 | 0.000 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____Compensatory, Other_____ No. 69

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

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

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 DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|--------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | | | | | | | | | |
| 27 Teaching | 36,600 | | | | | 36,600 | | | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 36,600 | | | | | 36,600 | | | |
| FTE Program Staff | | | 0.000 | 0.000 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ Highly Capable _____ No. 74

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

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ Highly Capable _____ No. 74

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

| NUMBER | * * * | HOURLY RATES OF PAY * * * |
|--------|-------|---------------------------|
|--------|-------|---------------------------|

**** 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 75 - Professional Development

RUN DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|--------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 23 Principal | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | | | | | | | | | |
| 27 Teaching | 85,000 | | 73,207 | | 11,793 | | | | |
| 29 Pay Schl | | | | | | | | | |
| TOTALS | 85,000 | | 73,207 | | 11,793 | | | | |
| FTE Program Staff | | | 0.000 | 0.000 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME _____ Professional Development_____ | FTE 1/ | ANNUAL SALARY RATES * * * | | | TOTAL ANNUAL SALARY 2/ |
|------------------|----------------------|---|----------|---------------------------|-----|---------|---------------------------|
| | | | | HIGH | LOW | AVERAGE | |
| 75-27-005 | OTHER SALARY ITEMS | | 0.000 | | | 0.00 | 73,207 |
| | TOTAL OF ACTIVITY 27 | | 0.000 | | | | 73,207 |
| | PROGRAM TOTAL | | 0.000 3/ | | | | 73,207 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ Professional Development _____ No. 75

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

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

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

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

3/ Use three decimal places.

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

RUN DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|---------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 22 Lrn Resrc | | | | | | | | | |
| 23 Principal | | | | | | | | | |
| 24 Guid/Coun | | | | | | | | | |
| 25 Man/Safe | | | | | | | | | |
| 26 Hlth Serv | | | | | | | | | |
| 27 Teaching | 166,093 | | | 126,468 | 39,625 | | | | |
| 28 Extracur | | | | | | | | | |
| 29 Pay Schl | | | | | | | | | |
| 62 Grnds Mai | | | | | | | | | |
| 63 Oper Bldg | | | | | | | | | |
| 64 Maint | | | | | | | | | |
| 65 Utilities | | | | | | | | | |
| 68 Insurance | | | | | | | | | |
| 91 Pub Activ | | | | | | | | | |
| TOTALS | 166,093 | | | 126,468 | 39,625 | | | | |
| FTE Program Staff | | | 0.000 | 2.000 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____Instructional Programs, Other_____ No. 79

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

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME | Instructional Programs, Other | | No. 79 | | | TOTAL ANNUAL SALARY 2/ |
|------------------|-----------------------|--------------|-------------------------------|--------------------|----------------------|-----------------|----------------------|---------------------------|
| | | | FTE 1/ | NUMBER OF HOURS | * * * HOURLY HIGH | RATES OF LOW | PAY * * * AVERAGE | |
| 79-27-960 | PROFESSIONAL | | 2.000 | 4,160.00 | 28.5700 | 27.9400 | 28.2550 | 117,541 |
| 79-27-963 | PROFESSIONAL NOT TIME | | 0.000 | 320.00 | 27.9400 | 27.8570 | 27.8570 | 8,927 |
| | TOTAL OF ACTIVITY 27 | | 2.000 | | | | | 126,468 |
| | PROGRAM TOTAL | | 2.000 | 3/ | | | | 126,468 |

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 DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|---------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 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 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME | Day Care | | | ANNUAL SALARY LOW | RATES AVERAGE | TOTAL ANNUAL SALARY 2/ |
|------------------|-------------------|--------------|----------|------|--------|----------------------|------------------|---------------------------|
| | | | FTE 1/ | HIGH | No. 88 | | | |

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME | Day Care | | No. 88 | | | TOTAL ANNUAL SALARY 2/ |
|------------------|-------------------|--------------|----------|--------------------|---------------|------------------------------|---------|---------------------------|
| | | | FTE 1/ | NUMBER OF HOURS | * * * HIGH | HOURLY RATES OF PAY * * * | AVERAGE | |

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

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

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

3/ Use three decimal places.

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

RUN DEC 04, 2008 @ 15:49

| Activity | Total | FY 2008-2009 | | | | | | | |
|-------------------|---------|--------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 21 Sup Inst | | | | | | | | | |
| 27 Teaching | 10,000 | 10,000 | | | | | | | |
| 28 Extracur | | | | | | | | | |
| 29 Pay Schl | | | | | | | | | |
| 42 Food | | | | | | | | | |
| 44 Food Srvs | | | | | | | | | |
| 63 Oper Bldg | | | | | | | | | |
| 65 Utilities | | | | | | | | | |
| 68 Insurance | | | | | | | | | |
| 91 Pub Activ | 90,000 | 90,000 | | | | | | | |
| TOTALS | 100,000 | 100,000 | | | | | | | |
| FTE Program Staff | | | 0.000 | 0.000 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ Other Community Services _____ No. 89

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

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

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 2008-2009

RUN DEC 04, 2008 @ 15:49

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 | 152,571 | | | | 14,000 | 1,071 | 21,000 | 114,000 | 2,500 | |
| 12 Sup Offic | 249,997 | | | 131,728 | 45,968 | 52,801 | 5,000 | 5,000 | 7,500 | 2,000 |
| 13 Bus Offic | 577,736 | | | 99,612 | 289,890 | 141,234 | 19,000 | 24,000 | 4,000 | |
| 14 Hmn Rsrce | 276,394 | | | | 158,915 | 59,599 | 3,300 | 47,000 | 5,580 | 2,000 |
| 15 Pblc Rltn | 10,000 | | | | | | | 10,000 | | |
| 25 Man/Safe | | | | | | | | | | |
| 61 Sup Bldg | 143,397 | | | | 102,399 | 37,498 | 2,000 | 1,500 | | |
| 62 Grnds Mai | 395,610 | | | | 220,058 | 94,172 | 44,780 | 28,000 | 500 | 8,100 |
| 63 Oper Bldg | 1669,323 | | | | 1111,551 | 471,772 | 75,000 | 4,000 | | 7,000 |
| 64 Maint | 782,396 | | | | 233,325 | 86,248 | 119,000 | 100,000 | 1,500 | 242,323 |
| 65 Utilities | 1224,000 | | | | | | | 1224,000 | | |
| 67 Bldg Secu | 112,000 | | | | | | | 112,000 | | |
| 68 Insurance | 275,000 | | | | | | | 275,000 | | |
| 72 Info Sys | 732,000 | | | | 232,963 | 80,286 | 50,000 | 232,000 | | 136,751 |
| 73 Printing | 162,034 | | | | 34,330 | 15,352 | 43,000 | 69,352 | | |
| 74 Warehouse | 57,658 | | | | 40,901 | 16,357 | 200 | 200 | | |
| 75 Mtr Pool | 67,000 | 4,000 | | | | | 63,000 | | | |
| 83 Interest | | | | | | | | | | |
| 84 Principal | | | | | | | | | | |
| 85 Debt Expn | | | | | | | | | | |
| TOTALS | 6887,116 | 4,000 | | 231,340 | 2484,300 | 1056,390 | 445,280 | 2246,052 | 21,580 | 398,174 |
| FTE Program Staff | | | | 2.000 | 59.260 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME | FTE 1/ | ANNUAL SALARY RATES * * * | | | TOTAL ANNUAL SALARY 2/ |
|----------------------|---|--------------|----------|---------------------------|---------|------------|---------------------------|
| | | | | Districtwide Support | High | Low | |
| 97-12-110 | SUPERINTENDENT | | 1.000 | 126,928 | 126,928 | 126,928.00 | 126,928 |
| 97-12-121 | DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NO | | 0.000 | | | 0.00 | 4,800 |
| TOTAL OF ACTIVITY 12 | | | 1.000 | | | | 131,728 |
| 97-13-120 | DEPUTY/ASSISTANT SUPERINTENDENT | | 1.000 | 98,112 | 98,112 | 98,112.00 | 98,112 |
| 97-13-121 | DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NO | | 0.000 | | | 0.00 | 1,500 |
| TOTAL OF ACTIVITY 13 | | | 1.000 | | | | 99,612 |
| PROGRAM TOTAL | | | 2.000 3/ | | | | 231,340 |

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME _____ Districtwide Support _____ No. 97 | | * * * HOURLY RATES OF PAY * * * | | | TOTAL ANNUAL SALARY 2/ |
|------------------|------------------------------|--|--------------------|---------------------------------|---------|---------|---------------------------|
| | | FTE 1/ | NUMBER OF HOURS | HIGH | LOW | AVERAGE | |
| 97-11-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 14,000 |
| | TOTAL OF ACTIVITY 11 | 0.000 | | | | | 14,000 |
| 97-12-940 | OFFICE/CLERICAL | 1.000 | 2,080.00 | 22.1000 | 22.1000 | 22.1000 | 45,968 |
| | TOTAL OF ACTIVITY 12 | 1.000 | | | | | 45,968 |
| 97-13-940 | OFFICE/CLERICAL | 5.000 | 10,400.00 | 22.8400 | 18.2100 | 21.4220 | 222,789 |
| 97-13-990 | DIRECTOR/SUPERVISOR | 1.000 | 2,080.00 | 32.2600 | 32.2600 | 32.2601 | 67,101 |
| | TOTAL OF ACTIVITY 13 | 6.000 | | | | | 289,890 |
| 97-14-940 | OFFICE/CLERICAL | 2.000 | 4,160.00 | 21.9600 | 18.2100 | 20.0851 | 83,554 |
| 97-14-990 | DIRECTOR/SUPERVISOR | 1.000 | 2,080.00 | 35.5100 | 35.5100 | 35.5101 | 73,861 |
| 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 | | | | | 158,915 |
| 97-61-940 | OFFICE/CLERICAL | 1.000 | 2,080.00 | 16.5600 | 16.5600 | 16.5601 | 34,445 |
| 97-61-990 | DIRECTOR/SUPERVISOR | 1.000 | 2,080.00 | 32.6700 | 32.6700 | 32.6702 | 67,954 |
| | TOTAL OF ACTIVITY 61 | 2.000 | | | | | 102,399 |
| 97-62-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 400 |
| 97-62-920 | CRAFTS/TRADES | 1.000 | 2,080.00 | 19.5800 | 19.5800 | 19.5798 | 40,726 |
| 97-62-930 | LABORERS | 0.742 | 1,544.00 | 18.1400 | 18.1400 | 18.1399 | 28,008 |
| 97-62-970 | SERVICE WORKERS | 4.000 | 8,320.00 | 18.1400 | 18.1400 | 18.1399 | 150,924 |

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 2008-2009

| PROGRAM NAME _____ Districtwide Support _____ | | No. 97 | | * * * HOURLY RATES OF PAY * * * | | | TOTAL |
|---|---------------------|--------|-----------------|---------------------------------|---------|---------|------------------|
| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | NUMBER OF HOURS | HIGH | LOW | AVERAGE | ANNUAL SALARY 2/ |
| TOTAL OF ACTIVITY 62 | | 5.742 | | | | | 220,058 |
| 97-63-001 | SICK LEAVE | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 7,000 |
| 97-63-002 | SUBSTITUTE PAY | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 78,300 |
| 97-63-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 4,225 |
| 97-63-970 | SERVICE WORKERS | 29.918 | 62,228.40 | 17.1200 | 16.0600 | 16.4238 | 1,022,026 |
| TOTAL OF ACTIVITY 63 | | 29.918 | | | | | 1,111,551 |
| 97-64-002 | SUBSTITUTE PAY | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 7,310 |
| 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 | 23.0200 | 19.5800 | 21.6721 | 225,390 |
| TOTAL OF ACTIVITY 64 | | 5.000 | | | | | 233,325 |
| 97-72-980 | TECHNICAL | 3.600 | 7,488.00 | 21.8800 | 19.5800 | 21.0060 | 157,293 |
| 97-72-990 | DIRECTOR/SUPERVISOR | 1.000 | 2,080.00 | 36.3800 | 36.3800 | 36.3798 | 75,670 |
| TOTAL OF ACTIVITY 72 | | 4.600 | | | | | 232,963 |
| 97-73-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 6,250 |
| 97-73-980 | TECHNICAL | 1.000 | 2,080.00 | 13.5000 | 13.5000 | 13.5000 | 28,080 |
| TOTAL OF ACTIVITY 73 | | 1.000 | | | | | 34,330 |
| 97-74-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 175 |
| 97-74-970 | SERVICE WORKERS | 1.000 | 2,080.00 | 19.5800 | 19.5800 | 19.5798 | 40,726 |

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 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME | Districtwide Support | | No. 97 | | | TOTAL ANNUAL SALARY 2/ |
|------------------|----------------------|--------------|----------------------|--------------------|---------------|------------------------------|---------|---------------------------|
| | | | FTE 1/ | NUMBER OF HOURS | * * * HIGH | HOURLY RATES OF PAY * * * | AVERAGE | |
| | TOTAL OF ACTIVITY 74 | | 1.000 | | | | | 40,901 |
| | PROGRAM TOTAL | | 59.260 3/ | | | | | 2,484,300 |

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 DEC 04, 2008 @ 15:49

FY 2008-2009

| ACTIVITY | Total | OBJECTS OF EXPENDITURE | | | | | | | | |
|-------------------|----------|--------------------------|---------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Credit Transfer (1) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 25 Man/Safe | | | | | | | | | | |
| 29 Pay Schl | | | | | | | | | | |
| 41 Sup Nutr | 172,541 | | | | 108,415 | 48,126 | 6,500 | 8,000 | 1,500 | |
| 42 Food | 824,500 | | | | | | 769,500 | 55,000 | | |
| 44 Food Srvs | 693,371 | | | | 404,602 | 150,269 | 94,000 | 18,000 | 500 | 26,000 |
| 49 Transfers | 100,000 | | 100,000 | | | | | | | |
| TOTALS | 1590,412 | | 100,000 | | 513,017 | 198,395 | 870,000 | 81,000 | 2,000 | 26,000 |
| FTE Program Staff | | | | 0.000 | 15.473 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ School Food Services _____ No. 98

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

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| PROGRAM NAME _____ School Food Services _____ No. 98 | | | | | | | TOTAL |
|--|---------------------|-----------|-----------------|--------------------------------------|---------|---------|------------------|
| ACTIVITY CODE | TITLE OF POSITION | FTE 1/ | NUMBER OF HOURS | * * * HOURLY RATES OF PAY * * * 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 | 1.432 | 2,977.00 | 16.5600 | 16.5600 | 16.5603 | 49,300 |
| 98-41-990 | DIRECTOR/SUPERVISOR | 1.000 | 2,080.00 | 27.9400 | 27.9400 | 27.9399 | 58,115 |
| TOTAL OF ACTIVITY 41 | | 2.432 | | | | | 108,415 |
| 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 | 20,880 |
| 98-44-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 10,721 |
| 98-44-970 | SERVICE WORKERS | 13.041 | 27,117.25 | 19.5800 | 7.2000 | 13.7182 | 372,001 |
| TOTAL OF ACTIVITY 44 | | 13.041 | | | | | 404,602 |
| PROGRAM TOTAL | | 15.473 3/ | | | | | 513,017 |

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 DEC 04, 2008 @ 15:49

FY 2008-2009

| ACTIVITY | Total | OBJECTS OF EXPENDITURE | | | | | | | | |
|-------------------|----------|--------------------------|---------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--------------------------|
| | | Debit Transfer (0) | Credit Transfer (1) | Cert Salaries (2) | Class Salaries (3) | Employee Benefits (4) | Supplies & Mat'ls (5) | Contract Services (7) | Travel (8) | Capital Outlay (9) |
| 25 Man/Save | | | | | | | | | | |
| 29 Pay Schl | | | | | | | | | | |
| 51 Sup Trans | 192,353 | | | | 126,543 | 52,810 | 2,500 | 8,000 | 2,500 | |
| 52 Operation | 1079,800 | | | | 555,354 | 269,446 | 252,000 | 3,000 | | |
| 53 Maint | 250,239 | | | | 84,594 | 33,145 | 92,500 | 25,000 | | 15,000 |
| 56 Insurance | 22,000 | | | | | | | 22,000 | | |
| 59 Transfers | 160,125 | | 160,125 | | | | | | | |
| TOTALS | 1384,267 | | 160,125 | | 766,491 | 355,401 | 347,000 | 58,000 | 2,500 | 15,000 |
| FTE Program Staff | | | | 0.000 | 18.396 | | | | | |

SALARY EXHIBIT - CERTIFICATED EMPLOYEES
FOR FISCAL YEAR 2008-2009

PROGRAM NAME _____ Pupil Transportation _____ No. 99

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

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

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

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

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES
FOR FISCAL YEAR 2008-2009

| ACTIVITY CODE | TITLE OF POSITION | PROGRAM NAME _____ Pupil Transportation _____ No. 99 | | * * * HOURLY RATES OF PAY * * * | | | TOTAL ANNUAL SALARY 2/ |
|----------------------|---------------------|--|--------------------|---------------------------------|---------|---------|---------------------------|
| | | FTE 1/ | NUMBER OF HOURS | HIGH | LOW | AVERAGE | |
| 99-51-940 | OFFICE/CLERICAL | 0.850 | 1,768.00 | 16.3900 | 16.3900 | 16.3903 | 28,978 |
| 99-51-990 | DIRECTOR/SUPERVISOR | 1.854 | 3,856.00 | 30.0000 | 19.8000 | 25.3021 | 97,565 |
| TOTAL OF ACTIVITY 51 | | 2.704 | | | | | 126,543 |
| 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 | 50,110 |
| 99-52-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 2,237 |
| 99-52-950 | OPERATORS | 13.692 | 28,474.73 | 17.6300 | 17.6300 | 17.6299 | 502,007 |
| TOTAL OF ACTIVITY 52 | | 13.692 | | | | | 555,354 |
| 99-53-005 | OTHER SALARY ITEMS | 0.000 | 0.00 | 0.0000 | 0.0000 | 0.0000 | 250 |
| 99-53-920 | CRAFTS/TRADES | 2.000 | 4,160.00 | 20.7200 | 19.8300 | 20.2750 | 84,344 |
| TOTAL OF ACTIVITY 53 | | 2.000 | | | | | 84,594 |
| PROGRAM TOTAL | | 18.396 3/ | | | | | 766,491 |

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 DEC 04, 2008 @ 15:49

| Object of Expenditure | | (1) Actual 2006-2007 | (2) % to Total | (3) Budget 2007-2008 | (4) % to Total | (5) Budget 2008-2009 | (6) % to Total |
|---------------------------------|-------|----------------------------|----------------------|----------------------------|----------------------|----------------------------|----------------------|
| Debit Transfers | -0- | 297,597 | XXXXXX | 236,300 | XXXXXX | 260,125 | XXXXXX |
| Credit Transfers | -1- (| 297,597-) | XXXXXX (| 236,300) | XXXXXX (| 260,125) | XXXXXX |
| Certificated Salaries | -2- | 16,326,854 | 45.67 | 18,037,344 | 44.47 | 19,731,694 | 44.34 |
| Classified Salaries | -3- | 5,776,194 | 16.16 | 6,047,323 | 14.91 | 6,762,905 | 15.20 |
| Employ Benefits & Payroll Taxes | -4- | 7,101,357 | 19.86 | 7,997,475 | 19.72 | 9,154,972 | 20.57 |
| Supp, Inst Resr & Non-Cap Items | -5- | 2,880,908 | 8.06 | 4,063,435 | 10.02 | 4,257,349 | 9.57 |
| Purchased Services | -7- | 3,092,780 | 8.65 | 3,250,679 | 8.01 | 3,326,797 | 7.47 |
| Travel | -8- | 113,180 | 0.32 | 76,383 | 0.19 | 96,903 | 0.22 |
| Capital Outlay | -9- | 460,816 | 1.29 | 1,091,997 | 2.69 | 1,175,122 | 2.64 |
| TOTAL EXPENDITURES | | 35,752,091 | 100.00 | 40,564,636 | 100.00 | 44,505,742 | 100.00 |

WEST VALLEY SCHOOL DISTRICT No. 208

RUN DEC 04, 2008 @ 15:49

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

| Activity | Actual | % To | Budget | % To | Budget | % To |
|------------------------------|------------|-------|------------|-------|------------|-------|
| | 2006-2007 | Total | 2007-2008 | Total | 2008-2009 | Total |
| TEACHING ACTIVITIES | | | | | | |
| 27 Teaching | 20,743,289 | 58.02 | 24,165,720 | 59.57 | 26,856,360 | 60.34 |
| 28 Extracurricular | 1,109,549 | 3.10 | 1,173,942 | 2.89 | 1,234,392 | 2.77 |
| 29 Payments to School Dists | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL TEACHING ACTIVITIES | 21,852,838 | 61.12 | 25,339,662 | 62.46 | 28,090,752 | 63.11 |
| TEACHING SUPPORT | | | | | | |
| 22 Learning Resources | 621,670 | 1.74 | 662,532 | 1.63 | 710,462 | 1.60 |
| 24 Guidance and Counseling | 1,138,618 | 3.18 | 1,121,640 | 2.77 | 1,225,002 | 2.75 |
| 25 Pupil Management & Safety | 35,449 | 0.10 | 41,236 | 0.10 | 42,478 | 0.10 |
| 26 Health Services | 747,528 | 2.09 | 689,075 | 1.70 | 770,736 | 1.73 |
| TOTAL TEACHING SUPPORT | 2,543,266 | 7.11 | 2,514,483 | 6.20 | 2,748,678 | 6.18 |
| OTHER SUPPORTIVE ACTIVITIES | | | | | | |
| 42 Food | 655,884 | 1.83 | 714,500 | 1.76 | 824,500 | 1.85 |
| 44 Operations | 648,992 | 1.82 | 656,015 | 1.62 | 693,371 | 1.56 |
| 49 Transfers | 109,505- | 0.30- | 60,000- | 0.14- | 100,000- | 0.21- |
| 52 Operations | 922,154 | 2.58 | 984,647 | 2.43 | 1,079,800 | 2.43 |
| 53 Maintenance | 201,472 | 0.56 | 232,667 | 0.57 | 250,239 | 0.56 |
| 56 Insurance | 17,904 | 0.05 | 22,000 | 0.05 | 22,000 | 0.05 |
| 59 Transfers | 188,092- | 0.52- | 176,300- | 0.42- | 160,125- | 0.35- |
| 62 Grounds Maintenance | 444,005 | 1.24 | 489,548 | 1.21 | 395,610 | 0.89 |
| 63 Operation of Buildings | 1,443,546 | 4.04 | 1,580,089 | 3.90 | 1,669,323 | 3.75 |
| 64 Maintenance | 613,044 | 1.71 | 602,088 | 1.48 | 782,396 | 1.76 |
| 65 Utilities | 1,083,300 | 3.03 | 1,201,000 | 2.96 | 1,224,000 | 2.75 |
| 67 Building Security | 34,821 | 0.10 | 50,000 | 0.12 | 112,000 | 0.25 |
| 68 Insurance | 224,770 | 0.63 | 265,000 | 0.65 | 275,000 | 0.62 |

WEST VALLEY SCHOOL DISTRICT No. 208

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SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

| Activity | Actual | % To | Budget | % To | Budget | % To |
|-------------------------------------|------------|--------|------------|--------|------------|--------|
| | 2006-2007 | Total | 2007-2008 | Total | 2008-2009 | Total |
| OTHER SUPPORTIVE ACTIVITIES (cont.) | | | | | | |
| 72 Information Systems | 694,089 | 1.94 | 717,000 | 1.77 | 732,000 | 1.64 |
| 73 Printing | 156,237 | 0.44 | 158,465 | 0.39 | 162,034 | 0.36 |
| 74 Warehousing & Distribution | 51,119 | 0.14 | 54,396 | 0.13 | 57,658 | 0.13 |
| 75 Motor Pool | 64,457 | 0.18 | 57,000 | 0.14 | 67,000 | 0.15 |
| 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 | 109,505 | 0.31 | 660,000 | 1.63 | 700,000 | 1.57 |
| TOTAL OTHER SUPPORT ACTIVITIES | 7,067,709 | 19.78 | 8,208,115 | 20.25 | 8,786,806 | 19.76 |
| UNIT ADMINISTRATION | | | | | | |
| 23 Principal's Office | 2,227,302 | 6.23 | 2,370,423 | 5.84 | 2,574,586 | 5.78 |
| CENTRAL ADMINISTRATION | | | | | | |
| 11 Board of Directors | 121,282 | 0.34 | 156,724 | 0.39 | 152,571 | 0.34 |
| 12 Superintendent's Office | 226,759 | 0.63 | 236,089 | 0.58 | 249,997 | 0.56 |
| 13 Business Office | 538,004 | 1.50 | 534,530 | 1.32 | 577,736 | 1.30 |
| 14 Human Resources | 286,441 | 0.80 | 272,676 | 0.67 | 276,394 | 0.62 |
| 15 Public Relations | 4,785 | 0.01 | 7,000 | 0.02 | 10,000 | 0.02 |
| 21 Supervision-Instruction | 414,466 | 1.16 | 447,858 | 1.10 | 529,931 | 1.19 |
| 41 Super.-Nutrition Services | 158,961 | 0.44 | 162,589 | 0.40 | 172,541 | 0.39 |
| 51 Supervision-Transportation | 178,459 | 0.50 | 179,583 | 0.44 | 192,353 | 0.43 |
| 61 Supervision-Building | 131,814 | 0.37 | 134,904 | 0.33 | 143,397 | 0.32 |
| TOTAL CENTRAL ADMINISTRATION | 2,060,974 | 5.75 | 2,131,953 | 5.25 | 2,304,920 | 5.17 |
| TOTAL EXPENDITURES | 35,752,091 | 100.00 | 40,564,636 | 100.00 | 44,505,742 | 100.00 |

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

(CALCULATED TO THREE DECIMAL PLACES)

| ACTIVITY | (1) NO. OF FTE CERTIFICATED STAFF | (2) % TO TOTAL | (3) NO. OF FTE CLASSIFIED STAFF | (4) % TO TOTAL |
|--------------------------------|--|----------------------|--|----------------------|
| TEACHING ACTIVITIES | | | | |
| 27 Teaching | 247.086 | 85.768 | 54.080 | 30.215 |
| 28 Extracurricular | 3.500 | 1.214 | 0.000 | 0.000 |
| ----- | | | | |
| TOTAL TEACHING ACTIVITIES | 250.586 | 86.982 | 54.080 | 30.215 |
| TEACHING SUPPORT | | | | |
| 22 Learning Resources | 3.000 | 1.041 | 6.263 | 3.499 |
| 24 Guidance and Counseling | 12.000 | 4.165 | 3.161 | 1.766 |
| 25 Pupil Management & Safety | 0.000 | 0.000 | 0.673 | 0.376 |
| 26 Health Services | 5.500 | 1.909 | 2.449 | 1.368 |
| ----- | | | | |
| TOTAL TEACHING SUPPORT | 20.500 | 7.115 | 12.546 | 7.009 |
| OTHER SUPPORTIVE ACTIVITIES | | | | |
| 44 Operations | XXXXXX | XXXXXX | 13.041 | 7.286 |
| 52 Operations | XXXXXX | XXXXXX | 13.692 | 7.649 |
| 53 Maintenance | XXXXXX | XXXXXX | 2.000 | 1.117 |
| 62 Grounds Maintenance | XXXXXX | XXXXXX | 5.742 | 3.208 |
| 63 Operation of Buildings | XXXXXX | XXXXXX | 29.918 | 16.715 |
| 64 Maintenance | XXXXXX | XXXXXX | 5.000 | 2.793 |
| 65 Utilities | XXXXXX | XXXXXX | 0.000 | 0.000 |
| 67 Building Security | XXXXXX | XXXXXX | 0.000 | 0.000 |
| 72 Information Systems | 0.000 | 0.000 | 4.600 | 2.570 |
| 73 Printing | 0.000 | 0.000 | 1.000 | 0.558 |
| 74 Warehousing & Distribution | 0.000 | 0.000 | 1.000 | 0.558 |
| 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 | 75.993 | 42.454 |

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

(CALCULATED TO THREE DECIMAL PLACES)

| ACTIVITY | (1) NO. OF FTE CERTIFICATED STAFF | (2) % TO TOTAL | (3) NO. OF FTE CLASSIFIED STAFF | (4) % TO TOTAL |
|-------------------------------|--|----------------------|--|----------------------|
| UNIT ADMINISTRATION | | | | |
| 23 Principal's Office | 12.667 | 4.396 | 15.689 | 8.765 |
| CENTRAL ADMINISTRATION | | | | |
| 12 Superintendent's Office | 1.000 | 0.347 | 1.000 | 0.558 |
| 13 Business Office | 1.000 | 0.347 | 6.000 | 3.352 |
| 14 Human Resources | 0.000 | 0.000 | 3.000 | 1.676 |
| 15 Public Relations | 0.000 | 0.000 | 0.000 | 0.000 |
| 21 Supervision-Instruction | 2.333 | 0.809 | 3.537 | 1.976 |
| 41 Super.-Nutrition Services | 0.000 | 0.000 | 2.432 | 1.358 |
| 51 Supervision-Transportation | 0.000 | 0.000 | 2.704 | 1.510 |
| 61 Supervision-Building | 0.000 | 0.000 | 2.000 | 1.117 |
| ----- | | | | |
| TOTAL CENTRAL ADMINISTRATION | 4.333 | 1.503 | 20.673 | 11.547 |
| TOTAL FTE STAFF | 288.086 | 100.000 | 178.981 | 100.000 |

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

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

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

| | (1) | (2) | (3) | (4) 1/ | (5) |
|-------------|--------------------|------------------|-----------------|------------------------|-----------------|
| | EXCESS LEVY AMOUNT | EST. TIMBER LEVY | NET LEVY AMOUNT | COLLECTION % | AMOUNT BUDGETED |
| | | | (Col 1 - Col 2) | | (Col 3 x Col 4) |
| FALL 2008 | \$5,250,000 | \$8,905 | \$5,241,095 | 44.00 | \$2,306,082 |
| SPRING 2009 | \$5,875,000 | \$9,600 | \$5,865,400 | 56.00 | \$3,284,624 |
| | | | | 1100 TOTAL LOCAL TAXES | \$5,590,706 |

PART II - TIMBER EXCISE TAX

| | (1) | (2) 2/ | (3) | (4) | (5) |
|-------------|---------------------------|-----------------|------------------|--------------------------|-----------------|
| | TIMBER ASSESSED VALUATION | \$ PER THOUSAND | EST. TIMBER LEVY | COLLECTION % | AMOUNT BUDGETED |
| | | | (Col 1 x Col 2) | | (Col 3 x Col 4) |
| FALL 2008 | \$3,425,184 | 2.600 | \$8,905 | 0% | XXXXXX |
| SPRING 2009 | \$3,692,308 | 2.600 | \$9,600 | 100% | \$9,600 |
| | | | | 1500 TIMBER EXCISE TAXES | \$9,600 |

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

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

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

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

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

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

SUMMARY OF ASSOCIATED STUDENT FUND BUDGET

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|---|----------------------------|----------------------------|----------------------------|
| REVENUES | | | |
| 100 General Student Body | 199,487 | 381,300 | 384,600 |
| 200 Athletics | 67,088 | 79,380 | 273,135 |
| 300 Classes | 34,602 | 21,450 | 42,850 |
| 400 Clubs | 186,409 | 267,198 | 105,480 |
| 600 Private Moneys | 1,987 | 1,900 | 12,900 |
| A. Total REVENUES | 489,576 | 751,228 | 818,965 |
| EXPENDITURES | | | |
| 100 General Student Body | 165,977 | 380,350 | 400,850 |
| 200 Athletics | 90,260 | 112,537 | 297,596 |
| 300 Classes | 27,829 | 22,450 | 45,350 |
| 400 Clubs | 190,090 | 272,926 | 119,230 |
| 600 Private Moneys | 1,125 | 1,900 | 12,900 |
| B. Total EXPENDITURES | 475,281 | 790,163 | 875,926 |
| C. EXCESS of REVENUES OVER (UNDER) EXPENDITURES (A - B) | 14,294 | 38,935- | 56,961- |
| 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 | 223,547 | 219,592 | 201,593 |
| D. Total BEGINNING FUND BALANCE | 223,547 | 219,592 | 201,593 |
| 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 | 237,841 | 180,657 | 144,632 |
| F. Total ENDING FUND BALANCE (C + D, + or - E) | 237,841 | 180,657 | 144,632 1/ |

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

SUMMARY OF DEBT SERVICE FUND BUDGET

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|--|----------------------------|----------------------------|----------------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | |
| 1000 Local Taxes | 3,328,810 | 4,145,000 | 4,270,000 |
| 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 | 1,588,340 | 5,270,000 | 5,250,000 |
| A. Total REVENUES, OTHER FINANCING SOURCES | 4,917,149 | 9,415,000 | 9,520,000 |
| EXPENDITURES | | | |
| Matured Bond Expenditures | 2,125,000 | 7,285,000 | 6,825,000 |
| Interest on Bonds | 1,937,868 | 3,054,998 | 2,952,471 |
| 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 | 4,062,868 | 10,339,998 | 9,777,471 |
| C. OTHER FINANCING USES-TRANSFERS OUT (G.L. 536) | 0 | 0 | 0 |
| D. OTHER FINANCING USES (G.L. 535) | 0 | 0 | 0 |
| E. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D) | 854,280 | 924,998- | 257,471- |
| 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 | 2,109,661 | 2,973,133 | 2,052,105 |
| F. Total BEGINNING FUND BALANCE | 2,109,661 | 2,973,133 | 2,052,105 |
| 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 | 2,963,942 | 2,048,135 | 1,794,634 |
| I. Total ENDING FUND BALANCE (E + F, + OR - G) | 2,963,942 | 2,048,135 | 1,794,634 |

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

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| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|---|----------------------------|----------------------------|----------------------------|
| LOCAL TAXES | | | |
| 1100 Local Property Taxes | 3,314,060 | 4,131,000 | 4,245,894 |
| 1300 Sale of Tax Title Property | 0 | 0 | 0 |
| 1400 Local In-Lieu-of Taxes | 0 | 0 | 0 |
| 1500 Timber Excise Tax | 14,750 | 14,000 | 24,106 |
| 1600 County Administered Forests | 0 | 0 | 0 |
| 1900 Other Local Taxes | 0 | 0 | 0 |
| 1000 Total LOCAL TAXES | 3,328,810 | 4,145,000 | 4,270,000 |
| 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 | 1,588,340 | 0 | 0 |
| 9200 Sale of Real Property | 0 | 0 | 0 |
| 9600 Sale of Refunding Bonds | 0 | 0 | 0 |
| 9900 Transfers | 0 | 5,270,000 | 5,250,000 |
| 9000 Total OTHER FINANCING SOURCES | 1,588,340 | 5,270,000 | 5,250,000 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 4,917,149 | 9,415,000 | 9,520,000 |

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

| Date of Issue | 1/ | Amount of Original Issue | Estimated Amount Outstanding September 1, 2008 |
|--------------------------|----|-----------------------------|--|
| A. VOTED BONDS | | | |
| 03-01-1996 | | 6,420,000 | 485,000 |
| 11-01-2001 | | 3,005,000 | 1,405,000 |
| 05-15-2002 | | 4,820,000 | 2,135,000 |
| 07-15-2006 | | 24,500,000 | 24,500,000 |
| 01-01-2007 | | 27,800,000 | 27,800,000 |
| TOTAL VOTED BONDS | | \$ 66,545,000 | \$ 56,325,000 |
| 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 | \$ 61,325,000 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 2008 | \$4,200,000 | \$24,106 | \$4,175,894 | 44.00 | \$1,837,393 |
| SPRING 2009 | \$4,325,000 | \$24,106 | \$4,300,894 | 56.00 | \$2,408,501 |
| | | | | 1100 TOTAL LOCAL TAXES | \$4,245,894 |

PART II - TIMBER EXCISE TAX

| | (1) | (2) | (3) | (4) | (5) |
|-------------|-----------------------------------|-----------------------|-------------------------------------|--------------------------|------------------------------------|
| | 100% TIMBER ASSESSED VALUATION | 2/ \$ PER THOUSAND | EST. TIMBER LEVY (COL 1 X COL 2) | COLLECTION % | AMOUNT BUDGETED (COL 3 X COL 4) |
| FALL 2008 | \$12,053,000 | 2.000 | \$24,106 | 0% | XXXXXX |
| SPRING 2009 | \$12,053,000 | 2.000 | \$24,106 | 100% | \$24,106 |
| | | | | 1500 TIMBER EXCISE TAXES | \$24,106 |

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

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

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|---|----------------------------|----------------------------|----------------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | |
| 1000 Local Taxes | 0 | 0 | 0 |
| 2000 Local Support Nontax | 2,023,443 | 1,400,000 | 1,750,000 |
| 3000 State, General Purpose | 0 | 0 | 0 |
| 4000 State, Special Purpose | 17,002 | 10,000,000 | 20,000,000 |
| 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 | 34,091,067 | 0 | 0 |
| A. Total REVENUES AND OTHER FINANCING SOURCES | 36,131,512 | 11,400,000 | 21,750,000 |
| EXPENDITURES | | | |
| 10 Sites | 250,232 | 500,000 | 1,000,000 |
| 20 Buildings | 4,764,357 | 39,000,000 | 36,050,000 |
| 30 Equipment | 236,924 | 0 | 0 |
| 40 Energy | 491,794 | 0 | 0 |
| 50 Sales and Lease Expenditures | 0 | 0 | 0 |
| 60 Bond Issuance Expenditures | 191,066 | 0 | 0 |
| 90 Debt Expenditures | 0 | 0 | 0 |
| B. Total EXPENDITURES | 5,934,374 | 39,500,000 | 37,050,000 |
| C. OTHER FINANCING USES-TRANSFERS OUT (G.L. 536) 1/ | 0 | 5,270,000 | 5,250,000 |
| D. OTHER FINANCING USES (G.L. 535) 2/ | 0 | 0 | 0 |
| E. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES & OTHER FIN. USES (A - B - C - D) | 30,197,137 | 33,370,000- | 20,550,000- |

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

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

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

RUN DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|---|----------------------------|----------------------------|----------------------------|
| BEGINNING FUND BALANCE | | | |
| G.L.810 Reserved for Other Items | 0 | 0 | 0 |
| G.L.830 Reserved for Debt Service | 0 | 0 | 0 |
| G.L.835 Reserved for Arbitrage Rebate | 0 | 0 | 0 |
| G.L.850 Reserved for Uninsured Risks | 0 | 0 | 0 |
| G.L.861 Reserve of Bond Proceeds | 0 | 0 | 0 |
| G.L.862 Reserve of Levy Proceeds | 0 | 0 | 0 |
| G.L.863 Reserve of State Proceeds | 0 | 0 | 0 |
| G.L.864 Reserve of Federal Proceeds | 0 | 0 | 0 |
| G.L.865 Reserve of Other Proceeds | 0 | 0 | 0 |
| G.L.870 Unreserved, Designated for Other Items | 0 | 0 | 0 |
| G.L.890 Unreserved, Undesignated Fund Balance | 24,342,380 | 52,200,000 | 32,550,000 |
| F. Total BEGINNING FUND BALANCE | 24,342,380 | 52,200,000 | 32,550,000 |
| G. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -) | 0 | XXXXXX | XXXXXX |
| ENDING FUND BALANCE | | | |
| G.L.810 Reserved for Other Items | 0 | 0 | 0 |
| G.L.830 Reserved for Debt Service | 0 | 0 | 0 |
| G.L.835 Reserved for Arbitrage Rebate | 0 | 0 | 0 |
| G.L.850 Reserved for Uninsured Risks | 0 | 0 | 0 |
| G.L.861 Reserve of Bond Proceeds | 0 | 0 | 0 |
| G.L.862 Reserve of Levy Proceeds | 0 | 0 | 0 |
| G.L.863 Reserve of State Proceeds | 0 | 0 | 0 |
| G.L.864 Reserve of Federal Proceeds | 0 | 0 | 0 |
| G.L.865 Reserve of Other Proceeds | 0 | 0 | 0 |
| G.L.870 Unreserved, Designated for Other Items | 0 | 0 | 0 |
| G.L.890 Unreserved, Undesignated Fund Balance | 54,539,517 | 18,830,000 | 12,000,000 |
| H. Total ENDING FUND BALANCE (E + F, + or - G) | 54,539,517 | 18,830,000 | 12,000,000 1/ |

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

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

RUN DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|---|----------------------------|----------------------------|----------------------------|
| LOCAL TAXES | | | |
| 1100 Local Property Taxes | 0 | 0 | 0 |
| 1300 Sale of Tax Title Property | 0 | 0 | 0 |
| 1400 Local In-Lieu-of Taxes | 0 | 0 | 0 |
| 1500 Timber Excise Tax | 0 | 0 | 0 |
| 1600 County Administered Forests | 0 | 0 | 0 |
| 1900 Other Local Taxes | 0 | 0 | 0 |
| 1000 Total LOCAL TAXES | 0 | 0 | 0 |
| LOCAL SUPPORT NONTAX | | | |
| 2200 Sales of Goods, Supplies, and Services, Unassigned | 0 | 0 | 0 |
| 2300 Investment Earnings | 2,023,443 | 1,400,000 | 1,750,000 |
| 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 | 2,023,443 | 1,400,000 | 1,750,000 |
| 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 | 17,002 | 10,000,000 | 20,000,000 |
| 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 | 17,002 | 10,000,000 | 20,000,000 |

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

RUN DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|--|----------------------------|----------------------------|----------------------------|
| FEDERAL, GENERAL PURPOSE | | | |
| 5200 General Purpose Direct Federal Grants | 0 | 0 | 0 |
| 5300 Impact Aid, Maintenance and Operation | 0 | 0 | 0 |
| 5400 Federal In-Lieu-of Taxes | 0 | 0 | 0 |
| 5500 Federal Forests | 0 | 0 | 0 |
| 5000 Total FEDERAL, GENERAL PURPOSE | 0 | 0 | 0 |
| FEDERAL, SPECIAL PURPOSE | | | |
| 6200 Direct Special Purpose Grants | 0 | 0 | 0 |
| 6240 Impact Aid | 0 | 0 | 0 |
| 6300 Federal Grants Through Other Agencies, Unassigned | 0 | 0 | 0 |
| 6000 Total FEDERAL, SPECIAL PURPOSE | 0 | 0 | 0 |
| REVENUES FROM OTHER SCHOOL DISTRICTS | | | |
| 7100 Program Participation, Unassigned | 0 | 0 | 0 |
| 7000 Total REVENUES FROM OTHER SCHOOL DISTRICTS | 0 | 0 | 0 |
| REVENUES FROM OTHER ENTITIES | | | |
| 8100 Governmental Entities | 0 | 0 | 0 |
| 8500 Nonfederal ESD | 0 | 0 | 0 |
| 8000 Total REVENUES FROM OTHER ENTITIES | 0 | 0 | 0 |
| OTHER FINANCING SOURCES | | | |
| 9100 Sale of Bonds | 33,641,067 | 0 | 0 |
| 9200 Sale of Real Property | 0 | 0 | 0 |
| 9300 Sale of Equipment | 0 | 0 | 0 |
| 9400 Compensated Loss of Fixed Assets | 0 | 0 | 0 |
| 9500 Long-Term Financing | 0 | 0 | 0 |
| 9900 Transfers | 450,000 | 0 | 0 |
| 9000 Total OTHER FINANCING SOURCES | 34,091,067 | 0 | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 36,131,512 | 11,400,000 | 21,750,000 |

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

PART II - TIMBER EXCISE TAX

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

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

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

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

| PROJECT DESCRIPTION | Total | Sites (10) | Buildings (20) | Equipment (30) | Energy (40) | Sales & Lease | | Bond | | Debt | | Arbitrage Rebate (93) |
|---------------------|--------------|---------------|-------------------|-------------------|----------------|-----------------|-----------------|-------------------|------------------|------|-----|-----------------------------|
| | | | | | | Expend. (50) | Expend. (60) | Principle (91) | Interest (92) | | | |
| WV HIGH SCHOOL | \$36,050,000 | \$0 | \$36,050,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SITE IMPROVEMENT | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | |
|--------------------|--------------|-------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| TOTAL EXPENDITURES | \$37,050,000 | \$1,000,000 | \$36,050,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|--------------------|--------------|-------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|

SALARY EXHIBIT - CERTIFICATED EMPLOYEES 1/
FOR FISCAL YEAR 2008-2009

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

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

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

WEST VALLEY SCHOOL DISTRICT No. 208
SALARY EXHIBIT - CLASSIFIED EMPLOYEES 1/
FOR FISCAL YEAR 2008-2009

RUN DEC 04, 2008 @ 15:49

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

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

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

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

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

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

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

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

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

TRANSPORTATION VEHICLE FUND BUDGET

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|---|----------------------------|----------------------------|----------------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | |
| 1100 Local Property Taxes | 0 | 0 | 0 |
| 1300 Sale of Tax Title Property | 0 | 0 | 0 |
| 1400 Local In-Lieu-of Taxes | 0 | 0 | 0 |
| 1500 Timber Excise Tax | 0 | 0 | 0 |
| 1600 County Administered Forests | 0 | 0 | 0 |
| 1900 Other Local Taxes | 0 | 0 | 0 |
| 2200 Sales of Goods, Supplies, and Services, Unassigned | 0 | 0 | 0 |
| 2299 School Bus Revenue | 0 | 0 | 0 |
| 2300 Investment Earnings | 11,781 | 10,487 | 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 | 132,007 | 172,017 | 230,000 |
| 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) | 143,788 | 182,504 | 238,000 |
| B. 9900 TRANSFERS IN (from the General Fund) | 30,000 | 100,000 | 150,000 |
| C. Total REVENUES AND OTHER FINANCING SOURCES | 173,787 | 282,504 | 388,000 |

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

RUN DEC 04, 2008 @ 15:49

| | (1) Actual 2006-2007 | (2) Budget 2007-2008 | (3) Budget 2008-2009 |
|--|----------------------------|----------------------------|----------------------------|
| EXPENDITURES | | | |
| Program 97 Districtwide Support | | | |
| Act. 83 Interest 1/ | 0 | 0 | 0 |
| Act. 84 Principal | 0 | 0 | 0 |
| Act. 85 Debt - Related Expenditures | 0 | 0 | 0 |
| Program 99 Pupil Transportation | | | |
| Act. 57 Cash Purchases/Rebuilding of Transportation Equipment | 205,891 | 365,000 | 390,000 |
| Act. 58 Contract Purchases/Rebuilding of Transportation Equipment | 0 | 0 | 0 |
| D. Total EXPENDITURES | 205,891 | 365,000 | 390,000 |
| E. OTHER FINANCING USES-TRANSFERS OUT (G.L. 536) 2/ | 0 | 0 | 0 |
| F. OTHER FINANCING USES (G.L. 535) 3/ | 0 | 0 | 0 |
| G. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES (C - D - E - F) | 32,104- | 82,496- | 2,000- |
| 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 | 124,936 | 92,832 | 17,448 |
| H. Total BEGINNING FUND BALANCE | 124,936 | 92,832 | 17,448 |
| I. GL 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -) | 0 | XXXXXX | XXXXXX |
| ENDING FUND BALANCE | | | |
| G.L.810 Reserved for Other Items | 0 | 0 | 0 |
| G.L.830 Reserved for Debt Service | 0 | 0 | 0 |
| G.L.835 Reserved for Arbitrage Rebate | 0 | 0 | 0 |
| G.L.850 Reserved for Uninsured Risks | 0 | 0 | 0 |
| G.L.890 Unreserved, Undesignated Fund Balance | 92,832 | 10,336 | 15,448 |
| J. Total ENDING FUND BALANCE (G + H, + or - I) | 92,832 | 10,336 | 15,448 4/ |

1/ Includes interest portion of purchase contracts.

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

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

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

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

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

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

PART I - LOCAL PROPERTY TAX COLLECTIONS

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

PART II - TIMBER EXCISE TAX

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

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

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

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

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

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, Section 8, page 3 for further information.
 2/ Budget expenditure(s) on page TVF2, under Activity 58 - Contract Purchases/Rebuilding of Transportation Equipment.
 3/ Budget as part of Program 97, Districtwide Support, activity 83, Other Interest, or Activity 84, Debt Principle, as appropriate.
 4/ Budget as Other Financing Source in Revenue Account No. 9500 on Page TVF1.

FISCAL YEAR 2008-2009

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

***** GENERAL FUND *** 364,321,057*****

INFO 1.724 GF5 REV ACCT 4165+4365 TRANS BDGT 50,645.00 GF8B PRG 65,TRANS BIL BDGT'D AS 41,845.00
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 *** 4,844,236*****

CLEARED ALL ASSOCIATED STUDENT BODY FUND BUDGET EDITS: GOOD JOB

***** DEBT SERVICE FUND *** 346,858,802*****

CLEARED ALL DEBT SERVICES FUND BUDGET EDITS: GOOD JOB

***** CAPITAL PROJECTS FUND *** 191,400,000*****

CLEARED ALL CAPITAL PROJECTS FUND BUDGET EDITS: GOOD JOB

**** TRANSPORTATION VEHICLE FUND *** 1,619,792*****

INFO 9.901 PLEASE REMEMBER TO SUBMIT TVF TRANSFER 150,000.00 RESOLUTION TO YOUR COUNTY TREASURER
CLEARED ALL TRANSPORTATION VEHICLE FUND BUDGET EDITS: GOOD JOB

REVENUE EDIT REPORT

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

E.S.D. 105 COUNTY 39 YAKIMA

DISTRICT 208 WEST VALLEY

SPIFIN

DEC 04, 2008 15:49

FISCAL YEAR 2008-2009

** 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 | 23,915,910.32 | 23,915,910.00 | 0.32 |
| 3121 | 829,488.37 | 829,488.00 | 0.37 |
| 3600 | 0.00 | 0.00 | 0.00 |
| 4121 | 2,927,086.69 | 2,927,087.00 | 0.30- |
| 4155 | 410,921.01 | 410,921.00 | 0.01 |
| 4165 | 50,644.72 | 50,645.00 | 0.28- |
| 4166 | 2,146,198.50 | 2,146,199.00 | 0.50- |
| 4174 | 44,296.66 | 44,297.00 | 0.33- |
| 4198 | 37,072.50 | 37,073.00 | 0.50- |
| 4199 | 915,991.00 | 915,991.00 | 0.00 |
| 4499 | 230,000.00 | 230,000.00 | 0.00 |
| 5400 | 0.00 | 0.00 | 0.00 |
| 5500 | 150,000.00 | 150,000.00 | 0.00 |
| TOTAL | 31,657,609.77 | 31,657,611.00 | 1.21- |

*** **

*** CLEARED ALL REVENUE EDITS -- GOOD JOB! ***

*** **

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

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

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

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

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

| F-203 INPUT ITEM DESCRIPTION | F-203 DATA | EDIT MESSAGE | EDIT DATA | REF |
|--------------------------------------|-------------|-----------------------------|-------------|------|
| ----- | ----- | ----- | ----- | --- |
| WHY IS J1 ACCT 4499 TRANS DEPR ALLOC | 230,000.000 | SO DIFFERENT FROM FY 07-08? | 172,017.080 | W-32 |

* BUDGET AND SCHOOL BUSINESS SERVICES *
* STATE OF WASHINGTON SCHOOL APPORTIONMENT & FINANCIAL SERVICES *
* OLD CAPITOL BUILDING, PO BOX 47200 *
* SUPERINTENDENT OF PUBLIC INSTRUCTION OLYMPIA, WA 98504 *
* 2008-2009 F-203 OUTPUT REPORTS *

| ACCOUNT # | ACCOUNT TITLE | AMOUNT |
|-----------|---|------------------|
| 1400 | LOCAL IN-LIEU-OF TAXES (A24) | \$ 0.00 |
| 1600 | COUNTY ADMINISTERED FORESTS (A25) | \$ 0.00 |
| 3100 | APPORTIONMENT (M52) | \$ 23,915,910.32 |
| 3121 | SPECIAL EDUCATION, GEN APPORTIONMENT(N11) | \$ 829,488.37 |
| 3600 | STATE FORESTS (A26) | \$ 0.00 |
| 4121 | SPECIAL EDUCATION (N7) | \$ 2,927,086.69 |
| 4155 | LEARNING ASSISTANCE PROGRAM (O7) | \$ 410,921.01 |
| 4165 | TRANSITIONAL BILINGUAL (P1) | \$ 50,644.72 |
| 4166 | STUDENT ACHIEVEMENT (Q1) | \$ 2,146,198.50 |
| 4174 | HIGHLY CAPABLE (R1) | \$ 44,296.66 |
| 4198 | SCHOOL FOOD SERVICE (S5) | \$ 37,072.50 |
| 4199 | TRANSPORTATION - OPERATIONS (I4) | \$ 915,991.00 |
| 4499 | TRANSPORTATION REIMBURSEMENT (J1) | \$ 230,000.00 |
| 5400 | FEDERAL IN-LIEU-OF TAXES (A27) | \$ 0.00 |
| 5500 | FEDERAL FORESTS (A28) | \$ 150,000.00 |

| | ITM NO. | R & N PLANTS | ITEM CODE | ITM NO. | INCLUDING R & N PLANTS | ITEM CODE |
|--|------------|--------------|--------------|------------|---------------------------|--------------|
| A. ACCOUNT 3100 - APPORTIONMENT | | | | | | |
| BASE ENROLLMENT COUNTS - AVERAGE ANNUAL FTE - 2008-09 | | | | | | |
| KINDERGARTEN - HALF YEAR | 150 | 0.00 | (A1) | 154 | 181.00 | (A2) |
| KINDERGARTEN - FULL YEAR | 151 | 0.00 | (A3) | 155 | 0.00 | (A4) |
| GRADES 1-3 - PUBLIC SCHOOL FTE | 152 | 0.00 | (A5a) | 156 | 1,113.00 | (A6a) |
| - PRIVATE SCHOOL AND HOME BASED FTE | | | | 157 | 0.00 | (A6b) |
| GRADE 4 - PUBLIC SCHOOL FTE | 335 | 0.00 | (A5b) | 336 | 413.00 | (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 | 802.00 | (A11) |
| - PRIVATE SCHOOL AND HOME BASED FTE | | | | 161 | 0.00 | (A12) |
| GRADES 9-12 (INCLUDING VOCATIONAL-SECONDARY) | | | | | | |
| - PUBLIC SCHOOL FTE | | | | 162 | 1,434.00 | (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 | 7.00 | (A16) |
| TOTAL BASE ENROLLMENT (COLUMN 2, A2 THROUGH A16) | | | | 167 | 4,707.00 | (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 2008 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

2008-09 ALL PROGRAMS FTE INSTRUCTIONAL STAFF ON LEAP DOCUMENT 1. 181 1.60172 (A33)

REDUCTION OR DELAY IN BEA ALLOCATION 341 0.00 (A34)

SKILLS CENTER SUMMER PROGRAM DOLLAR ALLOCATIONS (JULY & AUGUST 2009) 176 0.00 (A35)

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

VOCATIONAL (PROGRAM 31) CERTIFICATED INSTRUCTIONAL MIX FACTOR USING LEAP 1 185 1.47052 (A37)

FULL DAY KINDERGARTEN ALLOCATION 188 0.00 (A38)

B. ACCOUNT 4121 - SPECIAL EDUCATION

2008-09 RESIDENT SPECIAL EDUCATION ENROLLMENT AGES 0 - PRE K 201 45.00 (B1)

2008-09 RESIDENT SPECIAL EDUCATION ENROLLMENT AGES K - 21 202 565.00 (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 34.81 (B8)

C. ACCOUNT 4155 - LEARNING ASSISTANCE PROGRAM

| | | | |
|--|------|----------|------|
| 2007-08 ESTIMATED GRADES K THROUGH 12 FTE ENROLLMENT. | .209 | 4,465.00 | (C1) |
| 2007-08 BILINGUAL PERCENT: (OCT & MAY AVERAGE BILINGUAL/OCTOBER HEADCOUNT) * 100 | .210 | 1.13 | (C2) |

D. ACCOUNT 4165 - TRANSITIONAL BILINGUAL

| | | | |
|---|-----|-------|------|
| ESTIMATED NUMBER OF ELIGIBLE STUDENTS | 213 | 56.00 | (D1) |
|---|-----|-------|------|

E. ACCOUNT 4166 - STUDENT ACHIEVEMENT

| | | | |
|--|-----|----------|------|
| 2007-2008 AAFTE USED FOR STUDENT ACHIEVEMENT ALLOCATIONS | 262 | 4,685.00 | (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 2008-09 REIMBURSABLE STUDENT LUNCHES SERVED | 217 | 505,000.00 | (H1) |
| ESTIMATED NUMBER OF 2008-09 FREE AND REDUCED PRICE STUDENT BREAKFASTS SERVED. | 376 | 50,000.00 | (H2) |
| ESTIMATED NUMBER OF 2008-09 REDUCED PRICE ONLY STUDENT BREAKFASTS SERVED. | 375 | 12,500.00 | (H3) |
| ESTIMATED NUMBER OF 2008-09 GRADES K-3 REDUCED PRICE ONLY STUDENT LUNCHES SERVED. | 374 | 21,000.00 | (H4) |
| I. ACCOUNT 4199 - TRANSPORTATION - OPERATIONS | | | |
| 2008-09 TRANSPORTATION OPERATIONS ALLOCATION, EXCLUDING IN-LIEU-OF | | | |
| DEPRECIATION FOR CONTRACTING DISTRICTS | 218 | 881,512.00 | (I1) |
| 2008-09 IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS | 377 | 0.00 | (I2) |
| ALLOCATION FOR TRANSPORTATION ASSISTANCE BASED ON ACTUAL EXPENDITURES | 378 | 34,479.00 | (I3) |
| J. ACCOUNT 4499 - TRANSPORTATION REIMBURSEMENT - DEPRECIATION | | | |
| 2008-09 PROGRAM ALLOCATION. | 219 | 230,000.00 | (J1) |
| K. OPTIONAL - 2009 EXCESS LEVY AUTHORITY | | | |
| FEDERAL GRANTS FOR ELEMENTARY AND SECONDARY PROGRAMS FOR 2007-08 FROM REPORT 1197 | 381 | 1,136,762.00 | (K1) |
| PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONRESIDENT PUPILS. | 382 | 30,866.00 | (K2) |
| PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONHIGH PUPILS. | 383 | 0.00 | (K3) |
| DISTRICT 2007 ADJUSTED ASSESSED VALUATION FOR 2008 LEVIES | 384 | 2,337,854,354 | (K4) |
| STATEWIDE AVERAGE TWELVE PERCENT LEVY RATE FOR 2009 | 385 | 0.990 | (K5) |
| ANTICIPATED 2009 M&O LEVY AMOUNT | 387 | 5,875,000.00 | (K6) |
| REDUCTION FOR REVENUES IN THE LEVY BASE RECEIVED AS A FISCAL AGENT | 388 | 0.00 | (K7) |
| L. OPTIONAL - 2010 EXCESS LEVY AUTHORITY | | | |

| | | | |
|--|-----|---------------|-------|
| FEDERAL GRANTS FOR ELEMENTARY AND SECONDARY PROGRAMS FOR 2008-09 FROM REPORT 1197 | 481 | 1,136,762.00 | (L1) |
| PERCENT INCREASE IN BEA PER PUPIL 2008-09 TO 2009-2010 | 482 | 6.000 | (L2) |
| PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONRESIDENT PUPILS. | 483 | 30,866.00 | (L3) |
| PLUS OR MINUS NET TRANSFER OF EXCESS LEVY AUTHORITY FOR NONHIGH PUPILS. | 484 | 0.00 | (L4) |
| DISTRICT 2008 ADJUSTED ASSESSED VALUATION FOR 2009 LEVIES | 485 | 2,337,854,354 | (L5) |
| STATEWIDE AVERAGE TWELVE PERCENT LEVY RATE FOR 2010 | 486 | 0.990 | (L6) |
| ANTICIPATED 2010 M&O LEVY AMOUNT | 487 | 6,345,000.00 | (L7) |
| LOCAL EFFORT ASSISTANCE (LEA) PRORATION FACTOR | 488 | 100.0 | (L8) |
| PERCENTAGE CHANGE IN THE IMPLICIT PRICE DEFLATOR FOR 2008 | 489 | 1.8 | (L9) |
| FEDERAL REVENUES FOR ELEMENTARY & SECONDARY PROGRAMS FOR 2007-08 FROM REPORT F-196 | 490 | 214,981.69 | (L10) |
| ADDITIONAL ORIGINAL INITIATIVE 728 FUNDING PER SHB 2812 (\$24 PER PUPIL) | 471 | 112,416.96 | (L11) |
| ADDITIONAL ORIGINAL INITIATIVE 732 FUNDING PER SHB 2812 (2% + 1.6% - .5% - .5% SALARY INCREASES) | 472 | 599,361.15 | (L12) |
| REDUCTION FOR REVENUES IN THE LEVY BASE RECEIVED AS A FISCAL AGENT | 473 | 0.00 | (L13) |
| PROFESSIONAL DEVELOP, MIDDLE SCHOOL VOC & FULL DAY KINDERGARTEN FOR 2008-09 | 474 | 79,341.90 | (L14) |

M. APPORTIONMENT - ACCOUNT 3100

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

MINIMUM ALLOCATED K-4 CIS RATIO

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

GREATER OF ACTUAL OR MINIMUM ALLOCATED K-4 CIS RATIO

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

BASIC CERTIFICATED STAFF UNITS

$$\text{INSTRUCTIONAL GRADES K-4 } (A2 + A4 + A6a + A6b + A7a + A7b + (A21 * 1.1) * M1b) \dots 90.812 (M1)$$

$$\text{INSTRUCTIONAL GRADES 5-12 } (A8+A9+A11+A12+A13+A14-A18-A19+((A22-A21) * 1.1) * 0.046) \dots 125.258 (M2)$$

$$\text{ADMINISTRATIVE } (A17 - A15 - A16 - A18 - A19 + (A22 * 1.1) * 0.004) \dots 17.720 (M3)$$

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

5 OR FEWER FTE

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

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

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

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

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

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

BETWEEN 5 AND 25 FTE AND:

K-6 ONLY:

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

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

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

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

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

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

K-7 OR 8:

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

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

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

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

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

GRADES K-6 LESS THAN 60 FTE: _1

INSTRUCTIONAL = $2.76 - ((A1 + A3 + A5a + A5b) * M1b + (A5c * 0.046) \text{ OR } (A2 + A4 + A6a + A6b + A7a + A7b) * M1b + ((A8 + A9 * 0.046))$ 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) 233.790 (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) 226.921 (M24)

TOTAL BEA CERTIFICATED ADMINISTRATIVE UNITS (M3 + M5 + M7 + M9 + M11 +
M13 + M15 + M18 + M21 + M23) 18.664 (M25)

CLASSIFIED STAFF UNITS (see note)

BASIC CLASSIFIED STAFF UNITS (A17 - A16 - A15 + (A22 * 1.1)) / 58.75 + (M4 THRU M18 ^) / 2.94 79.319 (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) 79.319 (M28)

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

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

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

DERIVED BASE SALARY \$31,386.00 * 2008-09 LEAP 1 CIS AVERAGE MIX FACTOR (A33) 11,407,678.09 (M32)

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

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

MIX FACTOR (A33) * 1.0000 - M32 1,104,930.26 (M33)

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

#2 2006-07 ADMINISTRATIVE AVERAGE SALARY \$52,741.00 * 1.000 984,358.02 (M34)

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

#2 2008-09 ADMINISTRATIVE AVERAGE SALARY \$57,986.00 * 1.0000 * 1.0000 - M34. 97,892.68 (M35)

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

AVERAGE SALARY \$28,738.00 2,279,469.42 (M36)

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

AVERAGE SALARY \$31,865.00 * 1.0000 - M36 248,030.51 (M37)

INSURANCE BENEFITS : CERT. : FORM UNITS (M24 + M25) * \$8,784.00 2,157,218.64 (M38)

INSURANCE BENEFITS : CLASS. : FORM UNITS (M28) * 1.1520 * \$8,784.00 802,642.28 (M39)

MANDATED BENEFITS : CERT. MAINT.: (M32 + M34) * 0.1675 2,075,666.04 (M40)

MANDATED BENEFITS : CERT. INCR.: (M33 + M35) * 0.1611 193,774.77 (M41)

MANDATED BENEFITS : CLASS. MAINT.: (M36 * 0.1872) 426,716.67 (M42)

MANDATED BENEFITS : CLASS. INCR.: (M37 * 0.1522) 37,750.24 (M43)

NONEMPLOYEE - RELATED COSTS : K12 UNITS (M19 * \$10,178.00) 2,379,514.62 (M44)

NONEMPLOYEE - RELATED COSTS : VOC UNITS (M20 + M21) * \$24,999.00 294,863.20 (M45)

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

SUBSTITUTE TEACHER ALLOCATION : CERT INSTR. UNITS (M24) * \$607.44 * 0.9170 126,400.09 (M47)

ALLOCATION FOR RUNNING START STUDENTS: (A15 * \$4,914.00 + A16 * \$5,779.00) 237,013.00 (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) | 5,280.20 | |
| AVERAGE VOCATIONAL ALLOCATION PER VOC FTE STUDENT. | 5,637.76 | (M54) |
| ESTIMATED MINIMUM VOCATIONAL EXPENDITURES ((M54 * A18) * .85 + (A16 * \$5,779.00 * .93) + M55). | 1,157,054.91 | |
| 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. | 5,088.44 | (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 2009) | 0.00 | (A35) |
| FULL DAY KINDERGARTEN ALLOCATION (A38) | 0.00 | (A38) |
| LIBRARY PROGRAM ALLOCATION (A17) * \$4.09 | 19,251.63 | (M57) |
| GENERAL APPORTIONMENT ALLOCATED FOR SPECIAL EDUCATION ACCOUNT 3121 (N10 * B8). | 829,488.37 | (N11) |
| TOTAL AMOUNT TO BE PAID SEPT. 2008 - AUG. 2009 IN ACCOUNT 3100 | | |
| (M49 - M50 + M51+ M55 + M56 + M57 - A34 + A35 + A38 - N11) | 23,915,910.32 | (M52) |

NOTE_3: If M4, M6, M8 OR M10 is greater than zero, add ((A1 + A3 + A5a + A5b) * (M1b - 0.046)
 or (A2 + A4 + A6 + A7) * (M1b - 0.046)) to (M4 through M18).

N. SPECIAL EDUCATION - ACCOUNT 4121 AND ACCOUNT 3121

ACCOUNT 4121

| | | |
|--|---------|------|
| 2008-09 AGE K-21 RESIDENT SPECIAL EDUCATION PERCENTAGE (B2)/(A17+B3) | % 12.00 | (N1) |
| 2008-09 AGGREGATE COOPERATIVE SPECIAL EDUCATION ALLOCATION RATE (B7) | 0.00 | (B7) |
| 2008-09 FUNDED K-21 RESIDENT SPECIAL EDUCATION ENROLLMENT PERCENT: | | |

IF B7 IS GREATER THAN ZERO, N1, ELSE

| | | |
|--|--------------|---------------|
| IF N1 IS LESS THAN OR EQUAL TO 12.70, N1, ELSE 12.70 | % 12.00 | (N2) |
| 2008-09 FUNDED K-21 RESIDENT SPECIAL EDUCATION ENROLLMENT (N2 * (A17+B3)). | 564.84 | (N3) |
| AGES 0-PRE K ALLOCATION | | |
| BEA W/O ENHANCEMENTS (M53, OR B7, IF B7 > 0) * 0-PRE K FACTOR % 1.150 * B1. | 263,327.07 | (N4) |
| AGES K-21 ALLOCATION | | |
| BEA W/O ENHANCEMENTS ((M53, OR B7, IF B7 > 0) * K-21 FACTOR % 0.9309) - 20.88) * N3 | 2,663,759.62 | (N5) |
| TOTAL 0-21 ALLOCATION (N4+N5) | 2,927,086.69 | (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). | 2,927,086.69 | (N7) |
| ACCOUNT 3121 | | |
| GENERAL APPORTIONMENT GENERATED BY SPECIAL EDUCATION ENROLLMENT (M53, OR B7, IF B7>0) * B2 | 2,874,971.93 | (N8) |
| ALLOWANCE FOR DISTRICTWIDE EXPENDITURES - STATE RECOVERY RATE. | % 20.65 | (N9) |
| GENERAL APPORTIONMENT FUNDING AVAILABLE FOR INSTRUCTIONAL PROGRAMS (N8 / (1 + N9)) | 2,382,902.55 | (N10) |
| PERCENT STUDENT AVERAGE FULL TIME EQUIVALENCY IN SPECIAL EDUCATION INSTRUCTION. | % 34.81 | (B8) |
| GENERAL APPORTIONMENT ALLOCATED FOR SPECIAL EDUCATION ACCOUNT 3121 (N10 * B8). | | PAGE 7 |

O. LEARNING ASSISTANCE PROGRAM - ACCOUNT 4155

| | | |
|--|------------|------|
| 2007-08 TOTAL FTE STUDENTS (C1) * DISTRICT POVERTY% 32.18% * 285.99 | 410,921.01 | (O1) |
| IF DISTRICT POVERTY% 32.18% IS GREATER THAN 40.00%: | | |
| 2007-08 TOTAL FTE STUDENTS (C1) * (DISTRICT POVERTY% 32.18% - 40.00%) * 285.99 | 0.00 | (O2) |
| TOTAL ALLOCATION (O1 + O2) | 410,921.01 | (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) |
| IF DISTRICT POVERTY% 32.18% IS GREATER THAN 40.00%: | | |
| AND IF BILINGUAL% (C2) IS GREATER THAN 20% | | |
| 2007-08 TOTAL FTE STUDENTS (C1) * (DISTRICT BILINGUAL% (C2) - 20%) * 285.99 | 0.00 | (O6) |
| TOTAL LEARNING ASSISTANCE PROGRAM ALLOCATION (O3 + O5 + O6) | 410,921.01 | (O7) |

P. TRANSITIONAL BILINGUAL - ACCOUNT 4165

| | | |
|---|-----------|------|
| ELIGIBLE STUDENTS (D1) * \$904.37 | 50,644.72 | (P1) |
|---|-----------|------|

Q. STUDENT ACHIEVEMENT ALLOCATION - ACCOUNT 4166

| | | |
|--|--------------|------|
| STUDENT ACHIEVEMENT ALLOCATION (E1 * RATE \$458.10). | 2,146,198.50 | (Q1) |
|--|--------------|------|

R. HIGHLY CAPABLE - ACCOUNT 4174

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|---|-----------|------|
| TOTAL STUDENTS (A17) * 0.02314 * \$406.69 | 44,296.66 | (R1) |
|---|-----------|------|

S. SCHOOL FOOD SERVICE - ACCOUNT 4198

| | | |
|--|-----------|------|
| TOTAL TYPE A LUNCHESES SERVED (H1) * \$0.0345 | 17,422.50 | (S1) |
| TOTAL FREE AND REDUCED PRICE BREAKFASTS SERVED (H2) * \$0.1500 | 7,500.00 | (S2) |
| TOTAL REDUCED PRICE BREAKFASTS SERVED (H3) * \$0.3000 | 3,750.00 | (S3) |
| TOTAL REDUCED PRICE GRADE K-3 LUNCHESES SERVED (H4) * \$0.4000. | 8,400.00 | (S4) |
| TOTAL SCHOOL FOOD SERVICE ALLOCATION (S1 + S2 + S3 + S4) | 37,072.50 | (S5) |

I. TRANSPORTATION - OPERATIONS - ACCOUNT 4199

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|--|------------|------|
| TRANSPORTATION OPERATIONS EXCLUDING IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS. | 881,512.00 | (I1) |
|--|------------|------|

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|--|------------|------|
| IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS (I2) | 0.00 | (I2) |
| ALLOCATION FOR TRANSPORTATION ASSISTANCE BASED ON ACTUAL EXPENDITURES (I3) | 34,479.00 | (I3) |
| TOTAL TRANSPORTATION OPERATIONS (I1+I2+I3) | 915,991.00 | (I4) |