

2023-2024 School Year Budget Planning

**Preliminary Budget
July 5, 2023**



Spokane Public Schools

Spokane School District No.081

FISCAL YEAR 2023-2024

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FISCAL YEAR 2023-2024

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Spokane School District No.081

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Spokane School District School District No. 081 of Spokane 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; or

(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 for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed 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 approved in accordance with RCW 28A.505 for the period September 1, 2023 through August 31, 2024.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 06/30/2023

Spokane School District No.081

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	549,127,061	2,501,000	58,894,980	157,200,000	0
Total Appropriation (Expenditures)	554,144,158	2,596,000	68,745,375	130,300,000	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-5,017,097	-95,000	-9,850,395	26,900,000	0
Beginning Total Fund Balance	54,700,000	1,881,000	23,200,000	41,100,000	0
Ending Total Fund Balance	49,682,903	1,786,000	13,349,605	68,000,000	0
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	82,100,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	82,100,000	XXXXX	57,700,000	0	0

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

Spokane School District No.081

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	28,355.12		28,016.00		28,692.00	
FTE Certificated Employees	2,526.451		2,581.530		2,513.632	
FTE Classified Employees	1,040.193		1,185.360		1,304.168	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	516,158,160		541,617,316		549,127,061	
Total Expenditures	501,904,094		549,382,960		554,144,158	
Total Beginning Fund Balance	51,505,943		52,305,943		54,700,000	
Total Ending Fund Balance	65,760,009		44,540,299		49,682,903	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	243,972,567	48.61	265,731,499	48.37	265,306,576	47.88
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	24,331,252	4.39
Special Education Instruction	66,157,122	13.18	66,806,396	12.16	77,344,393	13.96
Vocational Instruction	14,133,458	2.82	15,082,565	2.75	15,141,293	2.73
Skill Center Instruction	4,047,023	0.81	4,621,322	0.84	4,445,995	0.80
Compensatory Education	41,370,809	8.24	51,735,637	9.42	48,787,098	8.80
Other Instructional Programs	2,972,224	0.59	4,628,443	0.84	5,319,884	0.96
Community Services	10,755,000	2.14	16,254,975	2.96	17,838,121	3.22
Support Services	79,874,742	15.91	87,694,053	15.96	95,629,546	17.26
Total - Program Groups	501,904,094	100.00	549,382,960	100.00	554,144,158	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	301,125,417	60.00	318,626,115	58.00	316,251,416	57.07
Teaching Support	73,692,254	14.68	86,963,949	15.83	86,465,575	15.60
Other Supportive Activities	74,909,697	14.93	86,605,490	15.76	89,263,955	16.11
Building Administration	28,098,696	5.60	32,662,722	5.95	35,294,272	6.37
Central Administration	21,312,797	4.25	24,524,684	4.46	26,868,940	4.85
Total - Activity Groups	501,904,094	100.00	549,382,960	100.00	554,144,158	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	244,739,314	48.76	252,440,504	45.95	265,342,208	47.88
Classified Salaries	67,724,111	13.49	80,330,332	14.62	88,999,606	16.06
Employee Benefits and Payroll Taxes	115,546,363	23.02	130,619,001	23.78	119,312,764	21.53
Supplies, Instructional Resources and Noncapitalized Items	35,172,837	7.01	36,494,025	6.64	32,317,997	5.83
Purchased Services	36,392,899	7.25	47,371,196	8.62	46,615,108	8.41
Travel	566,033	0.11	607,244	0.11	1,087,976	0.20
Capital Outlay	1,762,538	0.35	1,520,658	0.28	468,499	0.08
Total - Objects	501,904,094	100.00	549,382,960	100.00	554,144,158	100.00

Spokane School District No.081

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	2,207.34	2,332.00	2,175.00
2. Grade 1	2,001.22	2,186.00	2,192.00
3. Grade 2	2,130.74	1,902.00	2,270.00
4. Grade 3	2,204.27	2,069.00	2,052.00
5. Grade 4	2,151.34	2,137.00	2,175.00
6. Grade 5	2,052.78	2,038.00	2,207.00
7. Grade 6	2,060.24	1,903.00	2,089.00
8. Grade 7	1,991.23	1,929.00	1,989.00
9. Grade 8	2,103.89	1,947.00	2,029.00
10. Grade 9	2,163.43	2,147.00	1,993.00
11. Grade 10	2,030.22	2,055.00	2,084.00
12. Grade 11 (excluding Running Start)	1,740.44	1,861.00	1,805.00
13. Grade 12 (excluding Running Start)	1,629.51	1,691.00	1,721.00
14. SUBTOTAL	26,466.65	26,197.00	26,781.00
15. Running Start	384.50	379.00	379.00
16. Dropout Reengagement Enrollment	108.99	89.00	103.00
17. ALE Enrollment	1,394.98	1,351.00	1,429.00
18. TOTAL K-12	28,355.12	28,016.00	28,692.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	2,526.45	2,581.53	2,513.632
2. General Fund FTE Classified Employees /4	1,040.19	1,185.36	1,304.168

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

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

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

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

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

Spokane School District No.081

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	53,610,314	69,962,220	78,167,460
2000 Local Nontax Support	10,043,899	10,726,866	10,310,184
3000 State, General Purpose	265,341,779	275,259,342	281,553,018
4000 State, Special Purpose	80,556,621	91,083,107	103,243,470
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	102,271,129	90,968,326	73,860,979
7000 Revenues from Other School Districts	2,299,753	2,249,931	1,117,053
8000 Revenues from Other Entities	613,731	1,332,524	839,897
9000 Other Financing Sources	1,420,934	35,000	35,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	516,158,160	541,617,316	549,127,061
EXPENDITURES			
00 Regular Instruction	243,972,567	265,731,499	265,306,576
10 Federal Special Purpose Funding	38,621,148	36,828,070	24,331,252
20 Special Education Instruction	66,157,122	66,806,396	77,344,393
30 Vocational Education Instruction	14,133,458	15,082,565	15,141,293
40 Skill Center Instruction	4,047,023	4,621,322	4,445,995
50 and 60 Compensatory Education Instruction	41,370,809	51,735,637	48,787,098
70 Other Instructional Programs	2,972,224	4,628,443	5,319,884
80 Community Services	10,755,000	16,254,975	17,838,121
90 Support Services	79,874,742	87,694,053	95,629,546
B. TOTAL EXPENDITURES	501,904,094	549,382,960	554,144,158
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	14,254,066	-7,765,644	-5,017,097
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	1,827,737	1,800,000	2,347,000
G.L.828 Restricted for Carryover of Food Service Revenue	428,543	0	0

Spokane School District No.081

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	6,400,000	6,400,000	5,900,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	6,361,035	6,300,000	9,848,000
G.L.845 Restricted for Self-Insurance	1,863,600	1,900,000	800,000
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	7,680,814	7,700,000	10,300,000
G.L.890 Unassigned Fund Balance	4,837,462	13,370,648	9,135,000
G.L.891 Unassigned to Minimum Fund Balance Policy	22,535,295	14,835,295	16,370,000
F. TOTAL BEGINNING FUND BALANCE	51,505,943	52,305,943	54,700,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	2,347,487	1,800,000	2,347,000
G.L.828 Restricted for Carryover of Food Service Revenue	428,543	0	0
G.L.830 Restricted for Debt Service	5,900,000	6,400,000	5,900,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	5,670,456	5,300,000	8,848,000
G.L.845 Restricted for Self-Insurance	800,000	1,900,000	800,000
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	11,831,706	6,700,000	7,000,000
G.L.890 Unassigned Fund Balance	20,499,277	6,605,004	5,117,903

Spokane School District No.081

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	18,282,540	15,835,295	19,670,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	65,760,009	44,540,299	49,682,903

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

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

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

Spokane School District No.081
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	53,610,030	69,962,220	78,167,460
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	284	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	53,610,314	69,962,220	78,167,460
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	106,825	252,345	105,497
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	3,363	2,515	2,530
2145 Skill Center Tuitions and Fees	5,006	15,092	15,184
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	80,463	81,487	81,977
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	1,936,414	2,521,693	2,152,580
2200 Sales of Goods, Supplies, and Services, Unassigned	810,695	834,267	836,002
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	27,110	42,755	43,012
2245 Skill Center, Sales of Goods, Supplies and Services	56,765	44,115	44,381
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	5,198,400	5,161,426	5,103,193
2298 School Food Services, Sales of Goods, Supplies and Svcs	79,046	85,000	85,000
2300 Investment Earnings	427,771	427,550	430,115
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	311,960	390,058	387,469
2600 Fines and Damages	134,092	47,393	47,637
2700 Rentals and Leases	412,598	639,516	793,053
2800 Insurance Recoveries	0	2,012	2,024
2900 Local Support Nontax, Unassigned	135,301	170,014	170,874
2910 E-Rate	315,891	4,628	4,656
2998 Local School Food Services-non NSLP	2,201	5,000	5,000

Spokane School District No.081
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	10,043,899	10,726,866	10,310,184
STATE, GENERAL PURPOSE			
3100 Apportionment	247,095,636	261,633,158	271,732,751
3121 Special Education--General Apportionment	9,971,402	9,467,367	9,307,704
3300 Local Effort Assistance	8,274,741	4,158,817	512,563
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	265,341,779	275,259,342	281,553,018
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	307,810	844,989	825,662
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	38,177,576	40,215,185	50,070,050
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	15,939,862	17,688,095	17,019,004
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	4,844,466	6,663,978	6,478,978
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	2,867,958	2,974,228	3,282,375
4174 Highly Capable	826,702	856,308	869,258
4188 Childcare	0	0	0
4198 School Food Services	420,413	326,500	3,868,107
4199 Transportation--Operations	12,680,909	14,100,000	11,500,000
4300 Other State Agencies, Unassigned	42,800	121,792	122,477
4321 Special Education--Other State Agencies	164,600	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	14,880	4,560
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	4,283,525	7,277,152	9,202,999
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	80,556,621	91,083,107	103,243,470

Spokane School District No.081
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	301,147	1,538,306	593,324
6109 Transition To Kindergarten	XXXXX	XXXXX	0
6111 Federal Special Purpose-SLFRF	12,677,685	0	0
6112 Federal Special Purpose-ESSER II	18,846,805	15,800,000	0
6113 Federal Special Purpose-ESSER III	6,965,130	25,511,795	27,693,614
6114 Federal Special Purpose ESSER III Learning Loss	15,927,975	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	351,870	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	1,647,170	127,262	0
6124 Special Education--Supplemental	6,683,277	6,872,585	7,160,664
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	262,917	262,917	262,917
6146 Skill Center	82,320	85,319	82,319
6151 Disadvantaged ESEA Disadvantaged, Fed	12,144,978	15,916,327	14,497,110
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,809,055	2,273,526	2,298,670
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	238,460	262,337	255,257
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Spokane School District No.081
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	51,359	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	75,879	45,270	45,542
6189 Other Community Services	0	0	0
6198 School Food Services	19,758,183	17,123,545	15,710,490
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	70,014	59,330	421,092
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	226,694	268,127	278,164
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

Spokane School District No.081
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	1,187,965	2,780,410	2,631,760
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	580,170	303,316	305,136
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	1,124,000	0	0
6389 Other Community Services	65,796	637,954	424,920
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	1,192,279	1,100,000	1,200,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	102,271,129	90,968,326	73,860,979

Spokane School District No.081
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	1,989,730	2,013,395	895,290
7121 Special Education	213,080	191,140	192,287
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	96,942	22,635	22,771
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	16,096	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	6,665	6,705
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	2,299,753	2,249,931	1,117,053
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	6,182	0	25,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	304,847	583,444	486,180
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	302,701	749,080	328,717
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	613,731	1,332,524	839,897
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	113,380	35,000	35,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	1,307,554	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	1,420,934	35,000	35,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	516,158,160	541,617,316	549,127,061

Spokane School District No.081
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	231,814,013	254,806,903	252,606,217
02 Alternative Learning Experience	11,373,443	10,169,339	11,660,557
03 Basic Education - Dropout Reengagement	785,111	755,257	1,039,802
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	243,972,567	265,731,499	265,306,576
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	17,300,305	14,080,710	0
13 Federal Special Purpose - ESSER III	6,347,943	22,747,360	24,331,252
14 Federal Special Purpose ESSER III Learning Loss	14,620,869	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	352,031	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	38,621,148	36,828,070	24,331,252
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	58,033,642	60,229,436	70,284,187
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	1,607,937	0	0
24 Special Education, Supplemental, Federal	6,515,543	6,576,960	7,060,206
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	66,157,122	66,806,396	77,344,393
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	11,484,158	12,236,773	12,263,353
34 Middle School Career and Technical Education, State	2,390,223	2,586,551	2,620,920
38 Vocational, Federal	257,741	257,741	255,520
39 Vocational, Other Categorical	1,336	1,500	1,500
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	14,133,458	15,082,565	15,141,293
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	3,966,664	4,477,744	4,305,036

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	80,359	83,278	80,359
47 Skill Center - Facility Upgrades	0	60,300	60,600
40 TOTAL SKILL CENTER INSTRUCTION	4,047,023	4,621,322	4,445,995
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	11,899,853	15,228,332	14,098,859
52 Other Title Grants under ESEA-Federal	1,764,007	2,172,481	2,389,039
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	15,560,193	17,170,914	16,559,083
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	4,830,450	8,347,409	6,412,541
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	232,780	292,514	279,649
65 Transitional Bilingual, State	6,252,620	7,270,927	8,187,494
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	221,097	270,981	286,388
69 Compensatory, Other	609,809	982,079	574,045
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	41,370,809	51,735,637	48,787,098
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	56,694	64,629	68,232
74 Highly Capable	1,876,771	2,067,538	2,104,440
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,038,760	2,496,276	3,147,212
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,972,224	4,628,443	5,319,884
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	11,776	0
88 Early Learning Programs	5,967,932	9,265,815	10,863,668

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	4,787,069	6,977,384	6,974,453
80 TOTAL COMMUNITY SERVICES	10,755,000	16,254,975	17,838,121
SUPPORT SERVICES			
97 District-wide Support	51,653,413	56,071,433	60,438,880
98 School Food Services	16,823,290	17,526,457	20,357,038
99 Pupil Transportation	11,398,039	14,096,163	14,833,628
90 TOTAL SUPPORT SERVICES	79,874,742	87,694,053	95,629,546
TOTAL PROGRAM EXPENDITURES	501,904,094	549,382,960	554,144,158

Spokane School District No.081
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	252,606,217	961,916		158,588,925	19,799,041	56,683,033	7,067,143	9,337,436	128,066	40,657
02 ALE	11,660,557	36,452		7,232,432	1,221,317	2,495,648	577,542	66,678	30,488	0
03 Basic Education - Dropout Reengagement	1,039,802	0		206,404	0	63,036	0	770,362	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	265,306,576	998,368		166,027,761	21,020,358	59,241,717	7,644,685	10,174,476	158,554	40,657
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	24,331,252	0		14,510,645	841,046	4,778,601	3,879,254	321,706	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	24,331,252	0		14,510,645	841,046	4,778,601	3,879,254	321,706	0	0
21 Sp Ed, Sup, St	70,284,187	141,093		29,863,421	18,363,813	19,669,359	477,984	1,700,743	67,774	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	7,060,206	14,101		5,376,808	56,811	1,691,559	-79,723	57	593	0

Spokane School District No.081
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	77,344,393	155,194		35,240,229	18,420,624	21,360,918	398,261	1,700,800	68,367	0
31 Voc, Basic, St	12,263,353	22,824		7,844,528	306,251	2,421,064	606,703	423,557	521,502	116,924
34 MidSchCar/Tec	2,620,920	3,183		1,676,046	125,745	517,072	210,415	34,719	7,072	46,668
38 Voc, Fed	255,520	0		9,500	0	1,814	193,940	30,266	0	20,000
39 Voc, Other	1,500	1,500		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	15,141,293	27,507		9,530,074	431,996	2,939,950	1,011,058	488,542	528,574	183,592
45 Skil Cnt, Bas, St	4,305,036	14,966	-7,163	2,320,657	177,751	800,476	639,219	339,464	19,666	0
46 Skill Cntr, Fed	80,359	0	0	0	0	0	67,359	13,000	0	0
47 Skill Cntr, Fclty Upg	60,600	0		0	0	0	30,300	30,300		0
TOTAL SKILL CENTER INSTRUCTION	4,445,995	14,966	-7,163	2,320,657	177,751	800,476	736,878	382,764	19,666	0
51 ESEA Disadvantaged, Federal	14,098,859	33,098		9,420,526	684,026	2,994,571	749,797	166,836	50,005	0
52 Other Title Grants under ESEA-Federal	2,389,039	8,113	0	1,398,701	24,495	402,943	42,434	507,726	4,627	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	16,559,083	37,468		11,558,108	678,612	3,812,253	247,863	179,279	45,500	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Spokane School District No.081
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	6,412,541	2,084		3,543,757	314,887	747,495	848,650	944,418	11,250	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	279,649	11,438		168,333	7,063	37,545	44,245	1,945	9,080	0
65 Tran Biling, St	8,187,494	17,577		5,047,620	1,037,740	2,049,610	5,959	19,746	9,242	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	286,388	2,193		68,486	121,974	77,135	6,600	3,500	6,500	0
69 Comp, Othr	574,045	1,000		273,580	36,913	74,255	141,279	43,518	3,500	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	48,787,098	112,971	0	31,479,111	2,905,710	10,195,807	2,086,827	1,866,968	139,704	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	68,232	379		22,525	24,450	9,263	11,615	0	0	0
74 Highly Capable	2,104,440	5,133		1,519,891	0	467,163	90,840	18,585	2,828	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	3,147,212	5,826		130,689	984,914	406,759	814,944	774,729	29,351	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	5,319,884	11,338		1,673,105	1,009,364	883,185	917,399	793,314	32,179	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Spokane School District No.081
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	10,863,668	111,530		2,539,070	4,265,029	3,023,539	725,000	195,850	3,650	0
89 Othr Comm Srv	6,974,453	15,154	0	231,332	4,190,739	1,645,815	169,128	710,092	12,193	0
TOTAL COMMUNITY SERVICES	17,838,121	126,684	0	2,770,402	8,455,768	4,669,354	894,128	905,942	15,843	0
97 Distwide Suppt	60,438,880	728,902	-2,102,487	1,701,333	27,733,173	10,855,047	4,653,392	16,516,585	108,685	244,250
98 Schl Food Serv	20,357,038	100,940	-171,839	53,334	6,971,029	3,262,374	10,083,125	45,005	13,070	0
99 Pupil Transp	14,833,628	4,619	0	35,557	1,032,787	325,335	12,990	13,419,006	3,334	0
TOTAL SUPPORT SERVICES	95,629,546	834,461	-2,274,326	1,790,224	35,736,989	14,442,756	14,749,507	29,980,596	125,089	244,250
OBJECT TOTALS	554,144,158	2,281,489	-2,281,489	265,342,208	88,999,606	119,312,764	32,317,997	46,615,108	1,087,976	468,499

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	4,719,538	54,953		1,996,744	1,389,095	1,019,227	157,075	89,238	13,206	0
22 Lrn Resrc	1,357,881	232		0	895,001	443,285	18,576	787	0	0
23 Princ Off	32,874,704	67,684		13,610,265	9,663,925	8,559,362	744,359	229,013	96	0
24 Guid/Coun	11,837,520	304		8,519,700	6,200	2,680,029	545,178	81,160	4,949	0
25 Pupil M/S	3,056,782	1,379		132,460	1,978,032	942,494	2,417	0	0	0
26 Health	4,675,370	8,740		1,184,638	2,182,710	1,214,653	3,232	74,791	6,606	0
27 Teaching	170,013,637	64,405		122,314,679	995,707	38,952,784	559,715	7,110,822	15,525	0
28 Extracur	7,574,910	2,264		3,439,484	1,189,384	963,006	800,567	1,135,170	4,378	40,657
29 Pmt to SD	0							0		
31 InstProDev	7,210,008	21,522		5,740,024	33,007	994,142	61,726	283,518	76,069	0
32 Inst Tech	2,401,140	559,221			1,359,234	558,931	-206,794	123,311	7,237	0
33 Curriculum	5,384,914	181,212		366,900	106,746	139,338	4,381,092	209,626	0	0
34 Prof Lrng St	1,499,813	0		1,284,031		215,782	0	0	0	0
Total	252,606,217	961,916		158,588,925	19,799,041	56,683,033	7,067,143	9,337,436	128,066	40,657
FTE Program Staff				1,525.209	289.460					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	836,543	6,090		66,588	531,730	219,294	5,318	6,303	1,220	0
22 Lrn Resrc	7,795	0		0	0	0	5,827	1,968	0	0
23 Princ Off	1,765,240	3,802		820,966	485,505	438,474	11,331	4,509	653	0
24 Guid/Coun	309,118	0		236,023	0	72,186	808	101	0	0
25 Pupil M/S	101	0		0	0	0	101	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	7,952,001	7,999		5,556,203	199,620	1,646,762	501,809	35,223	4,385	0
28 Extracur	23,424	0		14,250	2,994	3,212	1,351	1,617	0	0
29 Pmt to SD	0							0		
31 InstProDev	655,891	2,442		499,816	1,468	109,416	1,798	16,721	24,230	0
32 Inst Tech	15,716	14,780			0	0	936	0	0	0
33 Curriculum	94,728	1,339		38,586	0	6,304	48,263	236	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	11,660,557	36,452		7,232,432	1,221,317	2,495,648	577,542	66,678	30,488	0
FTE Program Staff				69.310	16.005					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,029,537	0		197,711	0	61,464	0	770,362	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	10,265	0		8,693	0	1,572	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	1,039,802	0		206,404	0	63,036	0	770,362	0	0
FTE Program Staff				2.000						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
23	Princ Off	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
28	Extracur	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
34	Prof Lrng St	0	0		0		0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64	Maintnce	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
67	Bldg Secu	0	0			0	0	0	0	0	0
68	Insurance	0	0						0		0
72	Info Sys	0	0		0	0	0	0	0	0	0
73	Printing	0	0		0	0	0	0	0	0	0
74	Warehouse	0	0		0	0	0	0	0	0	0
75	Mtr Pool	0	0		0	0	0	0	0	0	0
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit	Credit	Cert.	Class.	Employee	Supplies /	Purchased	Travel	Capital
		Transfer	Transfer	Salaries	Salaries	Benefits	Materials	Services		Outlay
64 Maintnce	0	0				0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0
FTE Program Staff				0.000	0.000					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	53,391	0		0	38,972	14,419	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	15,745	0		0	0	0	0	15,745	0	0
21 Supv Inst	748,523	0		597,914	0	150,609	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	1,257,290	0		654,063	157,951	299,071	76,205	70,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	603,104	0		455,644	0	147,460	0	0	0	0
27 Teaching	14,490,542	0		10,491,914	367,717	3,555,911	75,000	0	0	0
28 Extracur	45,000	0		0	0	0	40,000	5,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	2,902,773	0		2,241,668	0	483,644	0	177,461	0	0
32 Inst Tech	1,431,881	0			50,634	23,767	1,353,980	3,500	0	0
33 Curriculum	2,158,570	0		69,442	0	18,646	2,070,482	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64	Maintnce	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
67	Bldg Secu	183,300	0			0	0	183,300	0	0	0
68	Insurance	0	0						0		0
72	Info Sys	441,133	0		0	225,772	85,074	80,287	50,000	0	0
73	Printing	0	0		0	0	0	0	0	0	0
74	Warehouse	0	0		0	0	0	0	0	0	0
75	Mtr Pool	0	0		0	0	0	0	0	0	0
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		24,331,252	0		14,510,645	841,046	4,778,601	3,879,254	321,706	0	0
FTE Program Staff					135.170	12.856					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	Capital Outlay
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit	Credit	Cert.	Class.	Employee	Supplies /	Purchased	Travel	Capital
		Transfer	Transfer	Salaries	Salaries	Benefits	Materials	Services		Outlay
64 Maintnce	0	0				0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit	Credit	Cert.	Class.	Employee	Supplies /	Purchased	Travel	Capital
		Transfer	Transfer	Salaries	Salaries	Benefits	Materials	Services		Outlay
64 Maintnce	0	0				0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,954,326	6,430		1,056,231	377,516	427,137	68,276	13,787	4,949	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	6,462	705		0	0	0	5,050	707	0	0
24 Guid/Coun	18,627	0		13,559	0	5,068	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	15,401,262	23,927		10,403,388	733,069	3,741,501	134,785	341,360	23,232	0
27 Teaching	50,962,800	22,729		16,994,224	17,253,228	15,269,649	143,529	1,247,827	31,614	0
28 Extracur	6,161	0		0	0	0	0	6,060	101	0
29 Pmt to SD	0							0		
31 InstProDev	1,374,556	337		1,120,389	0	181,411	3,334	61,207	7,878	0
32 Inst Tech	128,670	86,965			0	0	41,200	505	0	0
33 Curriculum	111,100	0		0	0	0	81,810	29,290	0	0
34 Prof Lrng St	320,223	0		275,630		44,593	0	0	0	0
Total	70,284,187	141,093		29,863,421	18,363,813	19,669,359	477,984	1,700,743	67,774	0
FTE Program Staff				304.845	316.699					

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OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
23	Princ Off	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
28	Extracur	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
34	Prof Lrng St	0	0		0		0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 23 - SP,Ed, Sup, IDEA, Fed

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	225,010	433		171,780	0	52,493	0	51	253	0
27 Teaching	6,526,461	2,045		4,949,680	56,811	1,597,454	-79,875	6	340	0
29 Pmt to SD	0							0		
31 InstProDev	296,960	0		255,348	0	41,612	0	0	0	0
32 Inst Tech	11,674	11,623			0	0	51	0	0	0
33 Curriculum	101	0		0	0	0	101	0	0	0
Total	7,060,206	14,101		5,376,808	56,811	1,691,559	-79,723	57	593	0
FTE Program Staff				53.600	0.900					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	523,806	1,396		281,875	118,871	117,826	1,667	1,020	1,151	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	726,065	0		543,981	7,500	173,826	0	0	758	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	9,088,259	2,789		6,210,540	0	2,000,498	479,533	271,036	6,939	116,924
28 Extracur	661,123	0		135,365	0	24,719	0	40,400	460,639	0
29 Pmt to SD	0							0		
31 InstProDev	796,877	0		563,788	0	71,589	0	111,000	50,500	0
32 Inst Tech	315,065	18,639			179,880	19,727	95,203	101	1,515	0
33 Curriculum	39,232	0		7,500	0	1,432	30,300	0	0	0
34 Prof Lrng St	112,926	0		101,479		11,447	0	0	0	0
Total	12,263,353	22,824		7,844,528	306,251	2,421,064	606,703	423,557	521,502	116,924
FTE Program Staff				72.688	3.650					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	180,216	286		113,505	25,932	39,533	202	505	253	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,978,878	51		1,350,866	12,507	434,900	124,720	8,964	202	46,668
28 Extracur	48,570	0		26,550	0	4,850	0	14,140	3,030	0
29 Pmt to SD	0							0		
31 InstProDev	181,996	0		151,329	0	16,324	0	11,110	3,233	0
32 Inst Tech	193,789	2,846			87,306	17,790	85,493	0	354	0
33 Curriculum	5,955	0		5,000	0	955	0	0	0	0
34 Prof Lrng St	31,516	0		28,796		2,720	0	0	0	0
Total	2,620,920	3,183		1,676,046	125,745	517,072	210,415	34,719	7,072	46,668
FTE Program Staff				14.550	1.497					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	172,508	0		0	0	0	128,343	24,165	0	20,000
29 Pmt to SD	0							0		
31 InstProDev	17,415	0		9,500	0	1,814	0	6,101	0	0
32 Inst Tech	65,597	0			0	0	65,597	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	255,520	0		9,500	0	1,814	193,940	30,266	0	20,000
FTE Program Staff				0.000						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	Capital Outlay
21 Supv Inst	1,500	1,500		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	1,500	1,500		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	647,866	3,193		291,507	174,601	155,825	12,438	6,262	4,040	0
24 Guid/Coun	145,636	1,313		111,176	0	32,844	202	101	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	3,211,458	3,903	-7,163	1,831,514	3,150	596,161	602,545	177,030	4,318	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	97,909	0		69,100	0	12,462	0	5,050	11,297	0
32 Inst Tech	8,756	6,332			0	0	2,424	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	20,544	0		17,360		3,184	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	197	197			0	0	0	0	0	0
64 Maintnce	55,711	28			0	0	21,610	34,062	11	0
65 Utilities	116,959	0					0	116,959		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	4,305,036	14,966	-7,163	2,320,657	177,751	800,476	639,219	339,464	19,666	0
FTE Program Staff				23.000	2.595					

Spokane School District No.081
OBJECTS OF EXPENDITURE
PROGRAM 46 - Skill Center, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	55,359	0		0	0	0	55,359	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	13,000	0		0	0	0	0	13,000	0	0
32 Inst Tech	10,000	0			0	0	10,000	0	0	0
33 Curriculum	2,000	0		0	0	0	2,000	0	0	0
Total	80,359	0	0	0	0	0	67,359	13,000	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
61 Supv Bldg	0	0		0	0	0	0	0		0
62 Grnd Mnt	0	0			0	0	0	0		0
64 Maintnce	60,600	0			0	0	30,300	30,300		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	60,600	0		0	0	0	30,300	30,300		0

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OBJECTS OF EXPENDITURE

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	439,563	3,250		237,260	92,481	95,072	10,000	500	1,000	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	2,929,544	8,250		2,053,716	133,502	732,076	1,500	0	500	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	8,998,706	4,055		5,933,825	458,043	1,868,700	646,257	85,321	2,505	0
29 Pmt to SD	0							0		
31 InstProDev	1,702,707	1,714		1,195,725	0	298,723	79,530	81,015	46,000	0
32 Inst Tech	17,329	15,829			0	0	1,500	0	0	0
33 Curriculum	11,010	0		0	0	0	11,010	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	14,098,859	33,098		9,420,526	684,026	2,994,571	749,797	166,836	50,005	0
FTE Program Staff				84.740	9.374					

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OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	154,289	0		120,998	0	33,291	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	192,088	0		140,530	0	51,558	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	67,343	0		0	24,495	1,817	0	41,031	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,972,807	6,540		1,137,173	0	316,277	41,495	466,695	4,627	0
32 Inst Tech	1,573	1,573			0	0	0	0	0	0
33 Curriculum	939	0		0	0	0	939	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	2,389,039	8,113	0	1,398,701	24,495	402,943	42,434	507,726	4,627	0
FTE Program Staff				11.500	0.000					

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OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	452,811	2,188		283,486	63,094	95,543	5,000	2,000	1,500	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	3,089,997	5,671		2,343,543	0	740,783	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	10,048,209	5,000		6,752,996	615,518	2,380,935	153,863	136,397	3,500	0
29 Pmt to SD	0							0		
31 InstProDev	2,760,235	4,251		2,092,164	0	580,438	2,000	40,882	40,500	0
32 Inst Tech	20,358	20,358			0	0	0	0	0	0
33 Curriculum	87,000	0		0	0	0	87,000	0	0	0
34 Prof Lrng St	100,473	0		85,919		14,554	0	0	0	0
Total	16,559,083	37,468		11,558,108	678,612	3,812,253	247,863	179,279	45,500	0
FTE Program Staff				109.010	9.401					

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OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
63	Oper Bldg	0	0			0	0	0	0	0	0
64	Maintnce	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
Total		0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	36,522	0		0	25,000	11,522	0	0	0	0
22 Lrn Resrc	37,096	0		31,588	0	5,508	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	487,752	51		164,622	205,687	107,781	2,073	6,888	650	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	65,902	0		56,120	0	9,782	0	0	0	0
27 Teaching	4,994,443	0		2,808,588	84,200	506,686	779,097	815,872	0	0
29 Pmt to SD	0							0		
31 InstProDev	789,326	1,010		482,439	0	106,139	67,480	121,658	10,600	0
32 Inst Tech	1,023	1,023			0	0	0	0	0	0
33 Curriculum	477	0		400	0	77	0	0	0	0
Total	6,412,541	2,084		3,543,757	314,887	747,495	848,650	944,418	11,250	0
FTE Program Staff				1.500	2.643					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	74,971	505		53,045	6,062	12,205	1,639	1,010	505	0
29 Pmt to SD	0							0		
31 InstProDev	160,410	3,122		115,288	1,001	25,340	6,149	935	8,575	0
32 Inst Tech	185	185			0	0	0	0	0	0
33 Curriculum	44,083	7,626		0	0	0	36,457	0	0	0
Total	279,649	11,438		168,333	7,063	37,545	44,245	1,945	9,080	0
FTE Program Staff				1.000	0.000					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	295,364	1,187		158,682	68,638	66,099	303	354	101	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	92,134	0		0	65,058	25,662	0	0	1,414	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	7,469,864	3,889		4,638,202	886,534	1,914,827	5,656	13,029	7,727	0
29 Pmt to SD	0							0		
31 InstProDev	268,248	0		208,771	17,510	35,604	0	6,363	0	0
32 Inst Tech	12,400	12,400			0	0	0	0	0	0
33 Curriculum	101	101		0	0	0	0	0	0	0
34 Prof Lrng St	49,383	0		41,965		7,418	0	0	0	0
Total	8,187,494	17,577		5,047,620	1,037,740	2,049,610	5,959	19,746	9,242	0
FTE Program Staff				51.146	14.006					

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OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	Capital Outlay
21 Supv Inst	81,532	920		62,006	0	17,356	1,000	0	250	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	196,583	500		6,480	121,974	59,779	5,600	1,000	1,250	0
29 Pmt to SD	0							0		
31 InstProDev	7,500	0		0	0	0	0	2,500	5,000	0
32 Inst Tech	773	773			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	286,388	2,193		68,486	121,974	77,135	6,600	3,500	6,500	0
FTE Program Staff				0.500	1.655					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	509	0		0	0	0	509	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	61,438	0		0	36,913	18,326	1,169	5,030	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	1,973	0		0	0	0	1,973	0	0	0
27 Teaching	405,599	1,000		263,213	0	55,403	67,242	17,741	1,000	0
28 Extracur	23,015	0		0	0	0	19,036	1,479	2,500	0
29 Pmt to SD	0							0		
31 InstProDev	38,753	0		10,367	0	526	8,592	19,268	0	0
32 Inst Tech	14,727	0			0	0	14,727	0	0	0
33 Curriculum	28,031	0		0	0	0	28,031	0	0	0
Total	574,045	1,000		273,580	36,913	74,255	141,279	43,518	3,500	0
FTE Program Staff				0.000	0.367					

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OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0	0	0	0	0	0	0	0
23	Princ Off	0	0	0	0	0	0	0	0	0
25	Pupil M/S	0	0	0	0	0	0	0	0	0
26	Health	0	0	0	0	0	0	0	0	0
27	Teaching	68,232	379	22,525	24,450	9,263	11,615	0	0	0
29	Pmt to SD	0						0		
31	InstProDev	0	0	0	0	0	0	0	0	0
32	Inst Tech	0	0		0	0	0	0	0	0
33	Curriculum	0	0	0	0	0	0	0	0	0
Total		68,232	379	22,525	24,450	9,263	11,615	0	0	0
FTE Program Staff				0.000	0.000					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,958,150	480		1,429,638	0	450,827	58,065	17,827	1,313	0
29 Pmt to SD	0							0		
31 InstProDev	70,231	202		57,496	0	10,260	0	758	1,515	0
32 Inst Tech	37,226	4,451			0	0	32,775	0	0	0
33 Curriculum	24,176	0		20,303	0	3,873	0	0	0	0
34 Prof Lrng St	14,657	0		12,454		2,203	0	0	0	0
Total	2,104,440	5,133		1,519,891	0	467,163	90,840	18,585	2,828	0
FTE Program Staff				14.600						

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OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	25,248	176		0	16,442	8,273	357	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	740,359	1,980		0	528,220	209,159	1,000	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,333,962	2,038		124,030	437,752	187,261	811,616	761,235	10,030	0
28 Extracur	8,500	0		0	0	0	0	0	8,500	0
29 Pmt to SD	0							0		
31 InstProDev	32,107	758		4,159	0	1,081	1,794	13,494	10,821	0
32 Inst Tech	874	874			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
66 E-Rate	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	6,162	0		2,500	2,500	985	177	0	0	0
Total	3,147,212	5,826		130,689	984,914	406,759	814,944	774,729	29,351	0
FTE Program Staff				1.004	10.808					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21	Supv Inst	0	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
28	Extracur	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
63	Oper Bldg	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	389,353	0		142,822	149,934	96,597	0	0	0	0
24 Guid/Coun	1,463,074	0		0	1,009,295	452,979	0	0	800	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	5,763,211	18,800		2,111,660	1,382,332	1,552,119	644,300	54,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	384,368	0		284,588	700	78,432	0	19,948	700	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	2,863,662	92,730		0	1,722,768	843,412	80,700	121,902	2,150	0
Total	10,863,668	111,530		2,539,070	4,265,029	3,023,539	725,000	195,850	3,650	0
FTE Program Staff				31.260	66.767					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	539,094	0		10,000	0	2,000	15,606	505,958	5,530	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	6,435,359	15,154	0	221,332	4,190,739	1,643,815	153,522	204,134	6,663	0
Total	6,974,453	15,154	0	231,332	4,190,739	1,645,815	169,128	710,092	12,193	0
FTE Program Staff				1.400	56.253					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	1,908,453	11,005			96,076	32,597	12,928	1,737,414	18,433	0
12 Supt Off	635,672	6,449		309,844	148,902	112,452	11,363	31,512	15,150	0
13 Busns Off	3,591,275	21,025		0	2,539,319	851,587	21,128	141,012	17,204	0
14 HR	5,471,523	34,299		1,037,979	2,737,317	992,382	55,320	586,955	27,271	0
15 Pblc Rltn	1,098,040	51,276		0	605,123	181,965	48,000	195,826	15,850	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	1,102,030	12,245		198,618	604,060	247,457	10,000	26,600	3,050	0
62 Grnd Mnt	1,167,763	152,027			495,019	205,596	247,121	43,000	0	25,000
63 Oper Bldg	17,025,524	13,121			10,591,628	4,705,447	900,328	598,200	2,550	214,250
64 Maintnce	8,889,039	261,623	0		5,119,204	1,794,415	1,222,747	490,750	300	0
65 Utilities	7,820,346	0	0		0	0	-231,034	8,051,380	0	0
67 Bldg Secu	1,166,309	40,590			621,450	231,521	25,250	244,114	3,384	0
68 Insurance	3,020,784	51					0	3,020,733		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	5,983,322	88,348	-1,090,335	154,892	3,152,984	1,116,163	1,559,991	997,239	4,040	0
73 Printing	312,391	26,160	-530,217	0	289,816	123,189	237,740	165,250	453	0
74 Warehouse	895,456	10,464	0	0	639,245	228,137	6,010	5,600	1,000	5,000
75 Mtr Pool	350,953	219	-481,935	0	93,030	32,139	526,500	181,000	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	60,438,880	728,902	-2,102,487	1,701,333	27,733,173	10,855,047	4,653,392	16,516,585	108,685	244,250
FTE Program Staff				5.100	382.774					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	1,311,917	5,640		53,334	896,603	323,465	22,000	7,505	3,370	0
42 Food	9,397,825	0					9,397,825	0		
44 Operation	9,819,135	95,300			6,074,426	2,938,909	663,300	37,500	9,700	0
49 Transfers	-171,839		-171,839							
Total	20,357,038	100,940	-171,839	53,334	6,971,029	3,262,374	10,083,125	45,005	13,070	0
FTE Program Staff				0.300	98.027					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	568,004	303		0	472,321	92,400	2,980	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	841,760	4,316		35,557	560,466	232,935	1,010	4,142	3,334	0
52 Operation	13,423,864	0			0	0	9,000	13,414,864	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	0		0							
Total	14,833,628	4,619	0	35,557	1,032,787	325,335	12,990	13,419,006	3,334	0
FTE Program Staff				0.200	8.431					

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE		TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-005		OTHER SALARY ITEMS	0.000	0	0	0.00	130,344	112,668	17,676
01-21-130		OTHER DISTRICT ADMINISTRATOR	13.100	163,445	88,579	142,473.28	1,866,400	1,591,148	275,252
ACTIVITY CODE 21 TOTAL			13.100				1,996,744	1,703,816	292,928
01-23-005		OTHER SALARY ITEMS	0.000	0	0	0.00	1,604,671	1,591,079	13,592
01-23-210		ELEMENTARY PRINCIPAL	38.000	148,250	119,800	141,471.58	5,375,920	5,256,120	119,800
01-23-230		SECONDARY PRINCIPAL	16.000	163,454	129,233	150,614.63	2,409,834	2,409,834	0
01-23-240		SECONDARY VICE PRINCIPAL	31.000	148,250	120,998	136,123.87	4,219,840	4,219,840	0
ACTIVITY CODE 23 TOTAL			85.000				13,610,265	13,476,873	133,392
01-24-005		OTHER SALARY ITEMS	0.000	0	0	0.00	585,695	472,682	113,013
01-24-400		OTHER SUPPORT PERSONNEL	1.000	101,912	101,910	101,911.00	101,911	101,911	0
01-24-420		COUNSELOR	86.000	105,170	58,009	91,070.86	7,832,094	5,796,262	2,035,832
ACTIVITY CODE 24 TOTAL			87.000				8,519,700	6,370,855	2,148,845
01-25-005		OTHER SALARY ITEMS	0.000	0	0	0.00	132,460	132,460	0
ACTIVITY CODE 25 TOTAL			0.000				132,460	132,460	0
01-26-005		OTHER SALARY ITEMS	0.000	0	0	0.00	82,792	61,904	20,888
01-26-130		OTHER DISTRICT ADMINISTRATOR	1.000	120,998	120,998	120,998.00	120,998	120,998	0
01-26-430		OCCUPATIONAL THERAPIST	0.688	105,160	69,850	93,488.37	64,320	64,320	0
01-26-470		NURSE	10.700	105,170	66,338	82,095.89	878,426	52,585	825,841
01-26-480		PHYSICAL THERAPIST	0.391	105,175	74,121	97,447.57	38,102	38,102	0
ACTIVITY CODE 26 TOTAL			12.779				1,184,638	337,909	846,729
01-27-005		OTHER SALARY ITEMS	0.000	0	0	0.00	6,765,010	4,424,433	2,340,577
01-27-130		OTHER DISTRICT ADMINISTRATOR	0.375	138,883	138,883	138,882.67	52,081	52,081	0
01-27-310		ELEMENTARY HOMEROOM TEACHER	588.200	105,170	0	84,728.54	49,837,327	36,990,627	12,846,700
01-27-320		SECONDARY TEACHER	496.860	105,171	0	91,135.15	45,281,410	38,532,289	6,749,121

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-330	OTHER TEACHER	17.500	105,170	54,467	67,862.74	1,187,598	1,187,598	0
01-27-340	ELEMENTARY SPECIALIST TEACHER	155.199	105,180	54,465	86,090.20	13,361,113	13,361,113	0
01-27-400	OTHER SUPPORT PERSONNEL	39.300	105,170	72,070	99,160.79	3,897,019	3,897,019	0
01-27-410	LIBRARY MEDIA SPECIALIST	14.996	105,170	69,671	94,775.67	1,421,256	1,421,256	0
01-27-510	EXTRACURRICULAR	3.000	145,448	126,722	136,651.33	409,954	409,954	0
01-27-610	ON LEAVE	1.000	101,911	101,911	101,911.00	101,911	101,911	0
ACTIVITY CODE 27 TOTAL		1,316.43 0				122,314,679	100,378,281	21,936,398
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,507,482	0	2,507,482
01-28-130	OTHER DISTRICT ADMINISTRATOR	0.750	136,348	136,348	136,348.00	102,261	0	102,261
01-28-510	EXTRACURRICULAR	6.400	145,448	79,210	129,647.03	829,741	0	829,741
ACTIVITY CODE 28 TOTAL		7.150				3,439,484	0	3,439,484
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,591,033	0	5,591,033
01-31-400	OTHER SUPPORT PERSONNEL	1.500	105,170	87,568	99,327.33	148,991	0	148,991
ACTIVITY CODE 31 TOTAL		1.500				5,740,024	0	5,740,024
01-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	71,318	70,718	600
01-33-130	OTHER DISTRICT ADMINISTRATOR	2.250	138,884	120,996	131,369.78	295,582	295,582	0
ACTIVITY CODE 33 TOTAL		2.250				366,900	366,300	600

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,284,031	1,052,965	231,066
ACTIVITY CODE 34 TOTAL		0.000				1,284,031	1,052,965	231,066
PROGRAM TOTAL		1,525.20 9				158,588,925	123,819,459	34,769,466

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,833	5,833	0
02-21-130	OTHER DISTRICT ADMINISTRATOR	0.400	151,888	151,888	151,887.50	60,755	60,755	0
ACTIVITY CODE 21 TOTAL		0.400				66,588	66,588	0
02-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	100,592	100,592	0
02-23-210	ELEMENTARY PRINCIPAL	1.000	148,250	148,250	148,250.00	148,250	148,250	0
02-23-220	ELEMENTARY VICE PRINCIPAL	1.000	129,230	129,230	129,230.00	129,230	129,230	0
02-23-230	SECONDARY PRINCIPAL	2.000	155,665	155,665	155,665.00	311,330	311,330	0
02-23-240	SECONDARY VICE PRINCIPAL	1.000	131,564	131,564	131,564.00	131,564	131,564	0
ACTIVITY CODE 23 TOTAL		5.000				820,966	820,966	0
02-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	12,659	12,659	0
02-24-400	OTHER SUPPORT PERSONNEL	0.300	98,750	98,750	98,750.00	29,625	29,625	0
02-24-420	COUNSELOR	1.900	105,170	95,690	101,967.89	193,739	193,739	0
ACTIVITY CODE 24 TOTAL		2.200				236,023	236,023	0
02-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	394,269	366,879	27,390
02-27-310	ELEMENTARY HOMEROOM TEACHER	12.800	105,170	62,287	84,955.16	1,087,426	1,087,426	0
02-27-320	SECONDARY TEACHER	28.410	105,170	56,210	82,967.16	2,357,097	2,357,097	0
02-27-330	OTHER TEACHER	15.200	105,170	63,018	90,476.12	1,375,237	1,375,237	0
02-27-340	ELEMENTARY SPECIALIST TEACHER	0.500	101,910	101,910	101,910.00	50,955	50,955	0
02-27-400	OTHER SUPPORT PERSONNEL	2.800	105,170	101,913	104,006.79	291,219	291,219	0
ACTIVITY CODE 27 TOTAL		59.710				5,556,203	5,528,813	27,390
02-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,250	0	14,250
ACTIVITY CODE 28 TOTAL		0.000				14,250	0	14,250
02-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	325,608	316,253	9,355

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-31-400	OTHER SUPPORT PERSONNEL	2.000	89,847	84,361	87,104.00	174,208	174,208	0
ACTIVITY CODE 31 TOTAL		2.000				499,816	490,461	9,355
02-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	38,586	27,636	10,950
ACTIVITY CODE 33 TOTAL		0.000				38,586	27,636	10,950
PROGRAM TOTAL		69.310				7,232,432	7,170,487	61,945

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
03-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,482	5,482	0
03-27-320	SECONDARY TEACHER	2.000	105,170	87,059	96,114.50	192,229	192,229	0
ACTIVITY CODE 27 TOTAL		2.000				197,711	197,711	0
03-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	8,693	8,693	0
ACTIVITY CODE 31 TOTAL		0.000				8,693	8,693	0
PROGRAM TOTAL		2.000				206,404	206,404	0

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 12 - Federal Special Purpose - ESSER II

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
12-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	0	0	0
12-27-320	SECONDARY TEACHER	0.000	0	0	0.00	0	0	0
12-27-330	OTHER TEACHER	0.000	0	0	0.00	0	0	0
ACTIVITY CODE 27 TOTAL		0.000				0	0	0
12-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	0	0	0
12-31-400	OTHER SUPPORT PERSONNEL	0.000	0	0	0.00	0	0	0
ACTIVITY CODE 31 TOTAL		0.000				0	0	0
PROGRAM TOTAL		0.000				0	0	0

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 13 - Federal Special Purpose - ESSER III

ACTIVITY CODE		TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
13-21-005		OTHER SALARY ITEMS	0.000	0	0	0.00	23,004	23,004	0
13-21-130		OTHER DISTRICT ADMINISTRATOR	4.000	163,444	124,011	143,727.50	574,910	574,910	0
ACTIVITY CODE 21 TOTAL			4.000				597,914	597,914	0
13-24-005		OTHER SALARY ITEMS	0.000	0	0	0.00	23,442	23,442	0
13-24-400		OTHER SUPPORT PERSONNEL	1.500	105,170	63,908	77,662.00	116,493	116,493	0
13-24-420		COUNSELOR	4.500	95,688	61,925	68,875.33	309,939	309,939	0
13-24-490		BEHAVIOR ANALYST	3.000	68,063	68,063	68,063.00	204,189	204,189	0
ACTIVITY CODE 24 TOTAL			9.000				654,063	654,063	0
13-26-005		OTHER SALARY ITEMS	0.000	0	0	0.00	11,568	11,568	0
13-26-450		COMMUNICATIONS DISORDER SPECIALIST	2.000	64,283	64,283	64,283.00	128,566	128,566	0
13-26-460		PSYCHOLOGIST	3.000	105,170	105,170	105,170.00	315,510	315,510	0
ACTIVITY CODE 26 TOTAL			5.000				455,644	455,644	0
13-27-005		OTHER SALARY ITEMS	0.000	0	0	0.00	297,683	297,683	0
13-27-310		ELEMENTARY HOMEROOM TEACHER	40.000	87,059	87,059	87,059.00	3,482,360	3,482,360	0
13-27-320		SECONDARY TEACHER	52.000	87,059	87,059	87,059.00	4,527,068	4,527,068	0
13-27-330		OTHER TEACHER	19.070	105,190	56,210	114,567.54	2,184,803	2,184,803	0
ACTIVITY CODE 27 TOTAL			111.070				10,491,914	10,491,914	0
13-31-005		OTHER SALARY ITEMS	0.000	0	0	0.00	1,623,583	1,623,583	0
13-31-210		ELEMENTARY PRINCIPAL	1.000	148,250	148,250	148,250.00	148,250	148,250	0
13-31-320		SECONDARY TEACHER	0.600	101,912	101,912	101,911.67	61,147	61,147	0
13-31-400		OTHER SUPPORT PERSONNEL	4.000	105,170	84,380	102,172.00	408,688	408,688	0
ACTIVITY CODE 31 TOTAL			5.600				2,241,668	2,241,668	0

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 13 - Federal Special Purpose - ESSER III

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
13-33-130	OTHER DISTRICT ADMINISTRATOR	0.500	138,884	138,884	138,884.00	69,442	69,442	0
ACTIVITY CODE 33 TOTAL		0.500				69,442	69,442	0
PROGRAM TOTAL		135.170				14,510,645	14,510,645	0

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE		TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-005		OTHER SALARY ITEMS	0.000	0	0	0.00	38,454	38,454	0
21-21-130		OTHER DISTRICT ADMINISTRATOR	6.575	138,997	120,996	130,045.63	855,050	855,050	0
21-21-330		OTHER TEACHER	1.700	105,170	82,224	95,721.76	162,727	162,727	0
ACTIVITY CODE 21 TOTAL			8.275				1,056,231	1,056,231	0
21-24-005		OTHER SALARY ITEMS	0.000	0	0	0.00	784	784	0
21-24-420		COUNSELOR	0.200	63,535	63,535	63,535.00	12,707	12,707	0
21-24-490		BEHAVIOR ANALYST	0.000	70,241	65,953	0.00	68	68	0
ACTIVITY CODE 24 TOTAL			0.200				13,559	13,559	0
21-26-005		OTHER SALARY ITEMS	0.000	0	0	0.00	520,165	520,165	0
21-26-430		OCCUPATIONAL THERAPIST	14.533	105,171	69,834	89,603.59	1,302,209	1,302,209	0
21-26-450		COMMUNICATIONS DISORDER SPECIALIST	59.100	105,170	64,280	87,215.11	5,154,413	5,154,413	0
21-26-460		PSYCHOLOGIST	30.250	105,170	58,010	88,442.84	2,675,396	2,675,396	0
21-26-470		NURSE	0.300	67,903	67,903	67,903.33	20,371	20,371	0
21-26-480		PHYSICAL THERAPIST	7.510	105,171	74,370	97,314.78	730,834	730,834	0
ACTIVITY CODE 26 TOTAL			111.693				10,403,388	10,403,388	0
21-27-005		OTHER SALARY ITEMS	0.000	0	0	0.00	1,617,688	501,400	1,116,288
21-27-320		SECONDARY TEACHER	1.000	105,170	105,170	105,170.00	105,170	105,170	0
21-27-330		OTHER TEACHER	183.677	105,170	54,467	83,142.51	15,271,366	8,729,273	6,542,093
ACTIVITY CODE 27 TOTAL			184.677				16,994,224	9,335,843	7,658,381
21-31-005		OTHER SALARY ITEMS	0.000	0	0	0.00	1,120,389	1,120,389	0
ACTIVITY CODE 31 TOTAL			0.000				1,120,389	1,120,389	0

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	275,630	205,228	70,402
ACTIVITY CODE 34 TOTAL		0.000				275,630	205,228	70,402
PROGRAM TOTAL		304.845				29,863,421	22,134,638	7,728,783

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	28,040	28,040	0
24-26-450	COMMUNICATIONS DISORDER SPECIALIST	1.600	105,170	64,283	89,837.50	143,740	143,740	0
ACTIVITY CODE 26 TOTAL		1.600				171,780	171,780	0
24-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	229,063	222,272	6,791
24-27-330	OTHER TEACHER	52.000	105,170	54,466	90,781.10	4,720,617	4,431,854	288,763
ACTIVITY CODE 27 TOTAL		52.000				4,949,680	4,654,126	295,554
24-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	255,348	255,348	0
ACTIVITY CODE 31 TOTAL		0.000				255,348	255,348	0
PROGRAM TOTAL		53.600				5,376,808	5,081,254	295,554

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE		TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-005		OTHER SALARY ITEMS	0.000	0	0	0.00	16,354	16,354	0
31-21-130		OTHER DISTRICT ADMINISTRATOR	1.550	148,250	140,437	144,469.68	223,928	223,928	0
31-21-400		OTHER SUPPORT PERSONNEL	0.500	83,186	83,186	83,186.00	41,593	41,593	0
ACTIVITY CODE 21 TOTAL			2.050				281,875	281,875	0
31-24-005		OTHER SALARY ITEMS	0.000	0	0	0.00	16,041	16,041	0
31-24-320		SECONDARY TEACHER	0.400	87,058	74,374	55,347.50	22,139	22,139	0
31-24-420		COUNSELOR	5.300	105,170	84,361	95,434.15	505,801	505,801	0
ACTIVITY CODE 24 TOTAL			5.700				543,981	543,981	0
31-27-005		OTHER SALARY ITEMS	0.000	0	0	0.00	453,751	453,751	0
31-27-320		SECONDARY TEACHER	63.438	105,170	54,467	89,008.69	5,646,533	5,646,533	0
31-27-330		OTHER TEACHER	1.000	66,727	66,727	66,727.00	66,727	66,727	0
31-27-400		OTHER SUPPORT PERSONNEL	0.500	87,058	87,058	87,058.00	43,529	43,529	0
ACTIVITY CODE 27 TOTAL			64.938				6,210,540	6,210,540	0
31-28-005		OTHER SALARY ITEMS	0.000	0	0	0.00	135,365	135,365	0
ACTIVITY CODE 28 TOTAL			0.000				135,365	135,365	0
31-31-005		OTHER SALARY ITEMS	0.000	0	0	0.00	563,788	563,788	0
ACTIVITY CODE 31 TOTAL			0.000				563,788	563,788	0
31-33-005		OTHER SALARY ITEMS	0.000	0	0	0.00	7,500	7,500	0
ACTIVITY CODE 33 TOTAL			0.000				7,500	7,500	0

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	101,479	101,479	0
ACTIVITY CODE 34 TOTAL		0.000				101,479	101,479	0
PROGRAM TOTAL		72.688				7,844,528	7,844,528	0

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE		TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-005		OTHER SALARY ITEMS	0.000	0	0	0.00	7,152	7,152	0
34-21-130		OTHER DISTRICT ADMINISTRATOR	0.450	148,250	140,435	143,908.89	64,759	64,759	0
34-21-400		OTHER SUPPORT PERSONNEL	0.500	83,188	83,188	83,188.00	41,594	41,594	0
ACTIVITY CODE 21 TOTAL			0.950				113,505	113,505	0
34-27-005		OTHER SALARY ITEMS	0.000	0	0	0.00	101,065	101,065	0
34-27-320		SECONDARY TEACHER	13.600	105,170	61,423	91,897.13	1,249,801	1,249,801	0
ACTIVITY CODE 27 TOTAL			13.600				1,350,866	1,350,866	0
34-28-005		OTHER SALARY ITEMS	0.000	0	0	0.00	26,550	26,550	0
ACTIVITY CODE 28 TOTAL			0.000				26,550	26,550	0
34-31-005		OTHER SALARY ITEMS	0.000	0	0	0.00	151,329	151,329	0
ACTIVITY CODE 31 TOTAL			0.000				151,329	151,329	0
34-33-005		OTHER SALARY ITEMS	0.000	0	0	0.00	5,000	5,000	0
ACTIVITY CODE 33 TOTAL			0.000				5,000	5,000	0
34-34-005		OTHER SALARY ITEMS	0.000	0	0	0.00	28,796	28,796	0
ACTIVITY CODE 34 TOTAL			0.000				28,796	28,796	0
PROGRAM TOTAL			14.550				1,676,046	1,676,046	0

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
38-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,500	9,500	0
ACTIVITY CODE 31 TOTAL		0.000				9,500	9,500	0
PROGRAM TOTAL		0.000				9,500	9,500	0

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.

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 39 - Vocational, Other Categorical

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

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.

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE		TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-005		OTHER SALARY ITEMS	0.000	0	0	0.00	20,952	20,952	0
45-23-130		OTHER DISTRICT ADMINISTRATOR	0.000	0	0	0.00	0	0	0
45-23-230		SECONDARY PRINCIPAL	1.000	131,671	131,671	131,671.00	131,671	131,671	0
45-23-240		SECONDARY VICE PRINCIPAL	1.000	138,884	138,884	138,884.00	138,884	138,884	0
ACTIVITY CODE 23 TOTAL			2.000				291,507	291,507	0
45-24-005		OTHER SALARY ITEMS	0.000	0	0	0.00	6,006	6,006	0
45-24-420		COUNSELOR	1.000	105,170	105,170	105,170.00	105,170	105,170	0
ACTIVITY CODE 24 TOTAL			1.000				111,176	111,176	0
45-27-005		OTHER SALARY ITEMS	0.000	0	0	0.00	181,063	181,063	0
45-27-320		SECONDARY TEACHER	19.500	101,911	61,925	82,261.08	1,604,091	1,604,091	0
45-27-400		OTHER SUPPORT PERSONNEL	0.500	92,720	92,720	92,720.00	46,360	46,360	0
ACTIVITY CODE 27 TOTAL			20.000				1,831,514	1,831,514	0
45-31-005		OTHER SALARY ITEMS	0.000	0	0	0.00	69,100	69,100	0
ACTIVITY CODE 31 TOTAL			0.000				69,100	69,100	0
45-34-005		OTHER SALARY ITEMS	0.000	0	0	0.00	17,360	17,360	0
ACTIVITY CODE 34 TOTAL			0.000				17,360	17,360	0
PROGRAM TOTAL			23.000				2,320,657	2,320,657	0

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.

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 46 - Skill Center, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

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.

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 47 - Skill Center - Facility Upgrades

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

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.

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,834	3,834	0
51-21-130	OTHER DISTRICT ADMINISTRATOR	1.750	155,666	120,999	133,386.29	233,426	233,426	0
ACTIVITY CODE 21 TOTAL		1.750				237,260	237,260	0
51-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	61,904	61,904	0
51-24-400	OTHER SUPPORT PERSONNEL	17.000	105,172	63,908	87,167.88	1,481,854	1,481,854	0
51-24-420	COUNSELOR	6.400	82,224	79,210	79,680.94	509,958	509,958	0
ACTIVITY CODE 24 TOTAL		23.400				2,053,716	2,053,716	0
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	889,267	889,267	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	15.000	87,059	87,059	87,059.00	1,305,885	1,305,885	0
51-27-320	SECONDARY TEACHER	0.000	0	0	0.00	0	0	0
51-27-330	OTHER TEACHER	31.190	105,400	58,010	99,270.57	3,096,249	3,096,249	0
51-27-400	OTHER SUPPORT PERSONNEL	6.500	105,170	81,744	98,834.46	642,424	642,424	0
ACTIVITY CODE 27 TOTAL		52.690				5,933,825	5,933,825	0
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	497,864	497,864	0
51-31-320	SECONDARY TEACHER	1.000	101,911	101,911	101,911.00	101,911	101,911	0
51-31-330	OTHER TEACHER	5.300	105,171	92,721	103,173.58	546,820	546,820	0
51-31-400	OTHER SUPPORT PERSONNEL	0.600	105,170	70,240	81,883.33	49,130	49,130	0
ACTIVITY CODE 31 TOTAL		6.900				1,195,725	1,195,725	0
PROGRAM TOTAL		84.740				9,420,526	9,420,526	0

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	0	0	0
52-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	120,998	120,998	120,998.00	120,998	120,998	0
ACTIVITY CODE 21 TOTAL		1.000				120,998	120,998	0
52-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,404	4,404	0
52-24-490	BEHAVIOR ANALYST	2.000	68,063	68,063	68,063.00	136,126	136,126	0
ACTIVITY CODE 24 TOTAL		2.000				140,530	140,530	0
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	47,412	47,412	0
52-31-130	OTHER DISTRICT ADMINISTRATOR	7.500	138,884	120,997	131,278.80	984,591	984,591	0
52-31-400	OTHER SUPPORT PERSONNEL	1.000	105,170	105,170	105,170.00	105,170	105,170	0
ACTIVITY CODE 31 TOTAL		8.500				1,137,173	1,137,173	0
PROGRAM TOTAL		11.500				1,398,701	1,398,701	0

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,121	7,121	0
55-21-130	OTHER DISTRICT ADMINISTRATOR	1.950	155,665	120,997	141,725.64	276,365	276,365	0
ACTIVITY CODE 21 TOTAL		1.950				283,486	283,486	0
55-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	65,526	65,526	0
55-24-400	OTHER SUPPORT PERSONNEL	24.500	105,170	63,908	92,656.98	2,270,096	2,270,096	0
55-24-420	COUNSELOR	0.100	79,210	79,210	79,210.00	7,921	7,921	0
ACTIVITY CODE 24 TOTAL		24.600				2,343,543	2,343,543	0
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	408,449	408,449	0
55-27-320	SECONDARY TEACHER	1.000	78,100	63,908	66,746.00	66,746	66,746	0
55-27-330	OTHER TEACHER	65.760	105,171	56,210	95,465.34	6,277,801	6,277,801	0
ACTIVITY CODE 27 TOTAL		66.760				6,752,996	6,752,996	0
55-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	492,267	492,267	0
55-31-330	OTHER TEACHER	11.700	105,170	84,360	104,121.03	1,218,216	1,218,216	0
55-31-400	OTHER SUPPORT PERSONNEL	4.000	105,170	76,755	95,420.25	381,681	381,681	0
ACTIVITY CODE 31 TOTAL		15.700				2,092,164	2,092,164	0
55-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	85,919	85,919	0
ACTIVITY CODE 34 TOTAL		0.000				85,919	85,919	0
PROGRAM TOTAL		109.010				11,558,108	11,558,108	0

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	31,588	31,588	0
ACTIVITY CODE 22 TOTAL		0.000				31,588	31,588	0
58-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	164,622	164,622	0
ACTIVITY CODE 24 TOTAL		0.000				164,622	164,622	0
58-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	56,120	56,120	0
ACTIVITY CODE 26 TOTAL		0.000				56,120	56,120	0
58-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,808,588	2,808,588	0
ACTIVITY CODE 27 TOTAL		0.000				2,808,588	2,808,588	0
58-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	333,449	333,449	0
58-31-400	OTHER SUPPORT PERSONNEL	1.500	99,327	99,326	99,326.67	148,990	148,990	0
ACTIVITY CODE 31 TOTAL		1.500				482,439	482,439	0
58-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	400	400	0
ACTIVITY CODE 33 TOTAL		0.000				400	400	0
PROGRAM TOTAL		1.500				3,543,757	3,543,757	0

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	53,045	53,045	0
ACTIVITY CODE 27 TOTAL		0.000				53,045	53,045	0
64-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	13,377	13,377	0
64-31-330	OTHER TEACHER	1.000	101,911	101,911	101,911.00	101,911	101,911	0
ACTIVITY CODE 31 TOTAL		1.000				115,288	115,288	0
PROGRAM TOTAL		1.000				168,333	168,333	0

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	10,432	10,432	0
65-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	148,250	148,250	148,250.00	148,250	148,250	0
ACTIVITY CODE 21 TOTAL		1.000				158,682	158,682	0
65-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	206,475	154,616	51,859
65-27-330	OTHER TEACHER	50.146	105,171	56,211	88,376.48	4,431,727	0	4,431,727
ACTIVITY CODE 27 TOTAL		50.146				4,638,202	154,616	4,483,586
65-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	208,771	173,771	35,000
ACTIVITY CODE 31 TOTAL		0.000				208,771	173,771	35,000
65-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	41,965	41,965	0
ACTIVITY CODE 34 TOTAL		0.000				41,965	41,965	0
PROGRAM TOTAL		51.146				5,047,620	529,034	4,518,586

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
68-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	0	0	0
68-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	124,012	124,012	124,012.00	62,006	62,006	0
ACTIVITY CODE 21 TOTAL		0.500				62,006	62,006	0
68-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,480	6,480	0
ACTIVITY CODE 27 TOTAL		0.000				6,480	6,480	0
PROGRAM TOTAL		0.500				68,486	68,486	0

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
69-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	263,213	192,848	70,365
ACTIVITY CODE 27 TOTAL		0.000				263,213	192,848	70,365
69-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	10,367	0	10,367
ACTIVITY CODE 31 TOTAL		0.000				10,367	0	10,367
PROGRAM TOTAL		0.000				273,580	192,848	80,732

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.

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
73-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	22,525	0	22,525
ACTIVITY CODE 27 TOTAL		0.000				22,525	0	22,525
PROGRAM TOTAL		0.000				22,525	0	22,525

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	52,102	27,469	24,633
74-27-320	SECONDARY TEACHER	0.800	84,361	84,361	84,361.25	67,489	67,489	0
74-27-330	OTHER TEACHER	13.800	105,170	71,899	94,930.94	1,310,047	424,560	885,487
ACTIVITY CODE 27 TOTAL		14.600				1,429,638	519,518	910,120
74-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	57,496	51,574	5,922
ACTIVITY CODE 31 TOTAL		0.000				57,496	51,574	5,922
74-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,303	20,303	0
ACTIVITY CODE 33 TOTAL		0.000				20,303	20,303	0
74-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	12,454	4,665	7,789
ACTIVITY CODE 34 TOTAL		0.000				12,454	4,665	7,789
PROGRAM TOTAL		14.600				1,519,891	596,060	923,831

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.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	45,222	45,222	0
79-27-330	OTHER TEACHER	1.004	105,170	61,926	78,494.02	78,808	78,808	0
ACTIVITY CODE 27 TOTAL		1.004				124,030	124,030	0
79-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,159	4,159	0
ACTIVITY CODE 31 TOTAL		0.000				4,159	4,159	0
79-91-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,500	0	2,500
ACTIVITY CODE 91 TOTAL		0.000				2,500	0	2,500
PROGRAM TOTAL		1.004				130,689	128,189	2,500

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.

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,424	0	3,424
88-21-130	OTHER DISTRICT ADMINISTRATOR	1.100	138,997	120,999	126,725.45	139,398	0	139,398
ACTIVITY CODE 21 TOTAL		1.100				142,822	0	142,822
88-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	51,607	0	51,607
88-27-330	OTHER TEACHER	28.160	105,170	54,467	73,155.29	2,060,053	0	2,060,053
ACTIVITY CODE 27 TOTAL		28.160				2,111,660	0	2,111,660
88-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	107,350	0	107,350
88-31-330	OTHER TEACHER	2.000	105,170	72,068	88,619.00	177,238	0	177,238
ACTIVITY CODE 31 TOTAL		2.000				284,588	0	284,588
PROGRAM TOTAL		31.260				2,539,070	0	2,539,070

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.

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	10,000	0	10,000
ACTIVITY CODE 31 TOTAL		0.000				10,000	0	10,000
89-91-005	OTHER SALARY ITEMS	0.000	0	0	0.00	17,851	7,995	9,856
89-91-130	OTHER DISTRICT ADMINISTRATOR	1.400	151,885	140,438	145,343.57	203,481	91,131	112,350
ACTIVITY CODE 91 TOTAL		1.400				221,332	99,126	122,206
PROGRAM TOTAL		1.400				231,332	99,126	132,206

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Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-005	OTHER SALARY ITEMS	0.000	0	0	0.00	37,632	37,632	0
97-12-110	SUPERINTENDENT	1.000	272,212	272,212	272,212.00	272,212	272,212	0
ACTIVITY CODE 12 TOTAL		1.000				309,844	309,844	0
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	695,653	695,653	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	2.100	170,317	88,579	163,012.38	342,326	342,326	0
ACTIVITY CODE 14 TOTAL		2.100				1,037,979	1,037,979	0
97-61-005	OTHER SALARY ITEMS	0.000	0	0	0.00	18,829	18,829	0
97-61-130	OTHER DISTRICT ADMINISTRATOR	1.000	179,789	179,789	179,789.00	179,789	179,789	0
ACTIVITY CODE 61 TOTAL		1.000				198,618	198,618	0
97-72-005	OTHER SALARY ITEMS	0.000	0	0	0.00	12,492	12,492	0
97-72-130	OTHER DISTRICT ADMINISTRATOR	1.000	142,400	142,400	142,400.00	142,400	142,400	0
ACTIVITY CODE 72 TOTAL		1.000				154,892	154,892	0
PROGRAM TOTAL		5.100				1,701,333	1,701,333	0

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3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,301	4,301	0
98-41-130	OTHER DISTRICT ADMINISTRATOR	0.300	163,443	163,443	163,443.33	49,033	49,033	0
ACTIVITY CODE 41 TOTAL		0.300				53,334	53,334	0
PROGRAM TOTAL		0.300				53,334	53,334	0

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Spokane School District No.081
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,868	2,868	0
99-51-130	OTHER DISTRICT ADMINISTRATOR	0.200	163,445	163,445	163,445.00	32,689	32,689	0
ACTIVITY CODE 51 TOTAL		0.200				35,557	35,557	0
PROGRAM TOTAL		0.200				35,557	35,557	0

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Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	60,753	58,013	2,740
01-21-940	OFFICE/CLERICAL	8.100	16,848.00	46.90	20.33	26.26	442,484	418,097	24,387
01-21-960	PROFESSIONAL	3.781	7,863.51	46.39	28.84	40.17	315,842	315,842	0
01-21-980	TECHNICAL	2.669	5,550.20	40.62	30.27	32.34	179,497	179,497	0
01-21-990	DIRECTOR/SUPERVISOR	3.000	6,240.00	81.88	41.55	62.58	390,519	256,744	133,775
ACTIVITY CODE 21 TOTAL		17.550					1,389,095	1,228,193	160,902
01-22-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	86,558	0	86,558
01-22-940	OFFICE/CLERICAL	15.121	31,449.60	30.09	20.09	25.71	808,443	0	808,443
ACTIVITY CODE 22 TOTAL		15.121					895,001	0	895,001
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	778,400	421,104	357,296
01-23-910	AIDES	23.818	49,545.00	14.89	14.88	14.89	737,560	737,560	0
			315,093.5						
01-23-940	OFFICE/CLERICAL	151.525	1	33.31	17.75	25.86	8,147,965	4,281,418	3,866,547
01-23-960	PROFESSIONAL	0.000	0.00	23.61	23.61	0.00	0	0	0
ACTIVITY CODE 23 TOTAL		175.343					9,663,925	5,440,082	4,223,843
01-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,200	6,200	0
ACTIVITY CODE 24 TOTAL		0.000					6,200	6,200	0
01-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	168,759	168,759	0
01-25-910	AIDES	14.104	29,466.04	29.41	18.06	24.63	725,814	725,814	0
01-25-970	SERVICE WORKERS	13.843	28,800.00	43.05	35.40	37.62	1,083,459	1,083,459	0
ACTIVITY CODE 25 TOTAL		27.947					1,978,032	1,978,032	0
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	275,152	275,152	0
01-26-910	AIDES	1.871	3,890.00	26.85	23.77	25.69	99,919	0	99,919
01-26-940	OFFICE/CLERICAL	0.300	624.00	22.93	22.93	22.93	14,310	14,310	0

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-26-960	PROFESSIONAL	17.740	36,909.13	55.91	39.07	48.59	1,793,329	1,793,329	0
01-26-980	TECHNICAL	0.000	0.00	24.06	24.06	0.00	0	0	0
ACTIVITY CODE 26 TOTAL		19.911					2,182,710	2,082,791	99,919
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	171,996	169,881	2,115
01-27-910	AIDES	7.494	15,593.28	29.41	16.24	24.26	378,299	378,299	0
01-27-960	PROFESSIONAL	2.500	5,200.00	42.95	28.82	36.92	191,968	114,025	77,943
01-27-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	60.92	60.92	60.92	253,444	253,444	0
ACTIVITY CODE 27 TOTAL		11.994					995,707	915,649	80,058
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,173,236	0	1,173,236
01-28-940	OFFICE/CLERICAL	0.294	612.00	26.39	26.39	26.39	16,148	0	16,148
ACTIVITY CODE 28 TOTAL		0.294					1,189,384	0	1,189,384
01-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,632	682	1,950
01-31-940	OFFICE/CLERICAL	0.500	1,040.00	29.21	29.21	29.21	30,375	30,375	0
ACTIVITY CODE 31 TOTAL		0.500					33,007	31,057	1,950
01-32-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	26,546	26,546	0
01-32-980	TECHNICAL	17.600	36,608.00	40.40	23.32	33.10	1,211,690	1,211,690	0
01-32-990	DIRECTOR/SUPERVISOR	1.200	2,496.00	58.17	41.55	48.48	120,998	120,998	0
ACTIVITY CODE 32 TOTAL		18.800					1,359,234	1,359,234	0
01-33-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,840	1,840	0

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-33-940	OFFICE/CLERICAL	2.000	4,160.00	26.41	24.02	25.22	104,906	104,906	0
ACTIVITY CODE 33 TOTAL		2.000					106,746	106,746	0
PROGRAM TOTAL		289.460					19,799,041	13,147,984	6,651,057

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	84,400	74,408	9,992
02-21-960	PROFESSIONAL	0.769	1,600.00	34.87	34.87	34.87	55,790	55,790	0
02-21-980	TECHNICAL	4.745	9,869.00	35.44	26.48	30.29	298,920	298,920	0
02-21-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	44.53	44.53	44.53	92,620	92,620	0
ACTIVITY CODE 21 TOTAL		6.514					531,730	521,738	9,992
02-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	48,046	43,272	4,774
02-23-940	OFFICE/CLERICAL	7.761	16,141.40	32.92	20.42	27.10	437,459	437,459	0
ACTIVITY CODE 23 TOTAL		7.761					485,505	480,731	4,774
02-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	93,809	93,809	0
02-27-980	TECHNICAL	1.730	3,598.40	29.41	29.41	29.41	105,811	105,811	0
ACTIVITY CODE 27 TOTAL		1.730					199,620	199,620	0
02-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,994	0	2,994
ACTIVITY CODE 28 TOTAL		0.000					2,994	0	2,994
02-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,468	0	1,468
ACTIVITY CODE 31 TOTAL		0.000					1,468	0	1,468
PROGRAM TOTAL		16.005					1,221,317	1,202,089	19,228

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 12 - Federal Special Purpose - ESSER II

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
12-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	0	0	0
12-24-960	PROFESSIONAL	0.000	0.00	0.00	0.00	0.00	0	0	0
ACTIVITY CODE 24 TOTAL		0.000					0	0	0
PROGRAM TOTAL		0.000					0	0	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 13 - Federal Special Purpose - ESSER III

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
13-13-960	PROFESSIONAL	0.500	1,040.00	37.47	37.47	37.47	38,972	38,972	0
ACTIVITY CODE 13 TOTAL		0.500					38,972	38,972	0
13-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	16,344	16,344	0
13-24-960	PROFESSIONAL	0.735	1,528.00	45.98	45.98	45.98	70,253	70,253	0
13-24-980	TECHNICAL	1.010	2,100.00	36.62	28.70	33.98	71,354	71,354	0
ACTIVITY CODE 24 TOTAL		1.745					157,951	157,951	0
13-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,994	20,994	0
13-27-910	AIDES	4.865	10,118.17	24.39	16.24	21.02	212,676	212,676	0
13-27-960	PROFESSIONAL	0.746	1,551.92	31.12	30.25	30.68	47,620	47,620	0
13-27-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	41.55	41.55	41.55	86,427	86,427	0
ACTIVITY CODE 27 TOTAL		6.611					367,717	367,717	0
13-32-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	200	200	0
13-32-980	TECHNICAL	1.000	2,080.00	24.25	24.25	24.25	50,434	50,434	0
ACTIVITY CODE 32 TOTAL		1.000					50,634	50,634	0
13-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	600	600	0
13-72-980	TECHNICAL	3.000	6,240.00	37.11	35.57	36.09	225,172	225,172	0
ACTIVITY CODE 72 TOTAL		3.000					225,772	225,772	0
PROGRAM TOTAL		12.856					841,046	841,046	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,267	8,267	0
21-21-940	OFFICE/CLERICAL	2.812	5,848.00	33.31	21.43	29.26	171,135	171,135	0
21-21-960	PROFESSIONAL	0.600	1,248.00	42.22	42.22	42.22	52,686	52,686	0
21-21-990	DIRECTOR/SUPERVISOR	1.457	3,030.00	48.66	47.69	48.00	145,428	145,428	0
ACTIVITY CODE 21 TOTAL		4.869					377,516	377,516	0
21-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	62,906	62,906	0
21-26-910	AIDES	7.835	16,292.97	43.78	15.74	23.00	374,708	374,708	0
21-26-940	OFFICE/CLERICAL	0.597	1,241.50	29.64	29.64	29.64	36,793	36,793	0
21-26-960	PROFESSIONAL	2.999	6,238.12	53.25	28.63	41.46	258,662	258,662	0
ACTIVITY CODE 26 TOTAL		11.431					733,069	733,069	0
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,769,172	1,414,786	354,386
21-27-910	AIDES	298.937	621,486.66	34.23	18.06	24.76	15,386,771	15,386,771	0
21-27-940	OFFICE/CLERICAL	1.462	3,040.00	35.05	28.95	32.00	97,285	97,285	0
ACTIVITY CODE 27 TOTAL		300.399					17,253,228	16,898,842	354,386
PROGRAM TOTAL		316.699					18,363,813	18,009,427	354,386

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,675	9,675	0
24-27-910	AIDES	0.900	1,871.80	25.18	25.18	25.18	47,136	47,136	0
ACTIVITY CODE 27 TOTAL		0.900					56,811	56,811	0
PROGRAM TOTAL		0.900					56,811	56,811	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,952	1,952	0
31-21-940	OFFICE/CLERICAL	0.750	1,560.00	31.72	31.72	31.72	49,490	49,490	0
31-21-960	PROFESSIONAL	0.900	1,872.00	42.95	30.48	36.02	67,429	67,429	0
ACTIVITY CODE 21 TOTAL		1.650					118,871	118,871	0
31-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,500	7,500	0
ACTIVITY CODE 24 TOTAL		0.000					7,500	7,500	0
31-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	0	0	0
31-27-960	PROFESSIONAL	0.000	0.00	35.89	35.89	0.00	0	0	0
ACTIVITY CODE 27 TOTAL		0.000					0	0	0
31-32-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,202	14,202	0
31-32-980	TECHNICAL	2.000	4,160.00	39.83	39.83	39.83	165,678	165,678	0
ACTIVITY CODE 32 TOTAL		2.000					179,880	179,880	0
PROGRAM TOTAL		3.650					306,251	306,251	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	502	502	0
34-21-940	OFFICE/CLERICAL	0.250	520.00	31.73	31.73	31.73	16,497	16,497	0
34-21-960	PROFESSIONAL	0.100	208.00	42.95	42.95	42.95	8,933	8,933	0
ACTIVITY CODE 21 TOTAL		0.350					25,932	25,932	0
34-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,539	1,539	0
34-27-960	PROFESSIONAL	0.147	305.60	35.89	35.89	35.89	10,968	10,968	0
ACTIVITY CODE 27 TOTAL		0.147					12,507	12,507	0
34-32-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,467	4,467	0
34-32-980	TECHNICAL	1.000	2,080.00	39.83	39.83	39.83	82,839	82,839	0
ACTIVITY CODE 32 TOTAL		1.000					87,306	87,306	0
PROGRAM TOTAL		1.497					125,745	125,745	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 39 - Vocational, Other Categorical

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	18,931	18,931	0
45-23-940	OFFICE/CLERICAL	2.595	5,397.00	30.67	26.49	28.84	155,670	155,670	0
ACTIVITY CODE 23 TOTAL		2.595					174,601	174,601	0
45-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,150	3,150	0
ACTIVITY CODE 27 TOTAL		0.000					3,150	3,150	0
PROGRAM TOTAL		2.595					177,751	177,751	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 46 - Skill Center, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 47 - Skill Center - Facility Upgrades

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,588	1,588	0
51-21-940	OFFICE/CLERICAL	0.500	1,040.00	31.73	31.73	31.73	32,994	32,994	0
51-21-960	PROFESSIONAL	0.600	1,248.00	46.39	46.39	46.39	57,899	57,899	0
ACTIVITY CODE 21 TOTAL		1.100					92,481	92,481	0
51-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,919	13,919	0
51-24-960	PROFESSIONAL	0.568	1,181.60	46.86	46.86	46.86	55,374	55,374	0
51-24-980	TECHNICAL	0.943	1,960.00	35.02	28.70	32.76	64,209	64,209	0
ACTIVITY CODE 24 TOTAL		1.511					133,502	133,502	0
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	33,527	33,527	0
51-27-910	AIDES	0.615	1,279.91	21.56	21.56	21.55	27,588	27,588	0
51-27-960	PROFESSIONAL	6.148	12,789.46	34.87	24.42	31.04	396,928	396,928	0
ACTIVITY CODE 27 TOTAL		6.763					458,043	458,043	0
PROGRAM TOTAL		9.374					684,026	684,026	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	24,495	24,495	0
ACTIVITY CODE 27 TOTAL		0.000					24,495	24,495	0
PROGRAM TOTAL		0.000					24,495	24,495	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,151	1,151	0
55-21-940	OFFICE/CLERICAL	0.500	1,040.00	31.72	31.72	31.72	32,993	32,993	0
55-21-960	PROFESSIONAL	0.300	624.00	46.39	46.39	46.39	28,950	28,950	0
ACTIVITY CODE 21 TOTAL		0.800					63,094	63,094	0
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	66,977	66,977	0
55-27-960	PROFESSIONAL	8.601	17,891.49	35.05	23.94	30.66	548,541	548,541	0
ACTIVITY CODE 27 TOTAL		8.601					615,518	615,518	0
PROGRAM TOTAL		9.401					678,612	678,612	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	613	613	0
58-21-940	OFFICE/CLERICAL	0.500	1,040.00	23.45	23.45	23.45	24,387	24,387	0
ACTIVITY CODE 21 TOTAL		0.500					25,000	25,000	0
58-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	0	0	0
58-23-940	OFFICE/CLERICAL	0.000	0.00	20.42	20.42	0.00	0	0	0
ACTIVITY CODE 23 TOTAL		0.000					0	0	0
58-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	19,484	19,484	0
58-24-960	PROFESSIONAL	1.470	3,056.00	55.92	39.54	47.73	145,858	145,858	0
58-24-980	TECHNICAL	0.673	1,400.00	28.82	28.82	28.82	40,345	40,345	0
ACTIVITY CODE 24 TOTAL		2.143					205,687	205,687	0
58-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	84,200	84,200	0
ACTIVITY CODE 27 TOTAL		0.000					84,200	84,200	0
PROGRAM TOTAL		2.643					314,887	314,887	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,062	6,062	0
64-27-960	PROFESSIONAL	0.000	0.00	25.86	25.86	0.00	0	0	0
ACTIVITY CODE 27 TOTAL		0.000					6,062	6,062	0
64-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,001	1,001	0
ACTIVITY CODE 31 TOTAL		0.000					1,001	1,001	0
PROGRAM TOTAL		0.000					7,063	7,063	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,636	1,636	0
65-21-940	OFFICE/CLERICAL	1.000	2,080.00	32.21	32.21	32.21	67,002	67,002	0
ACTIVITY CODE 21 TOTAL		1.000					68,638	68,638	0
65-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,695	6,695	0
65-24-960	PROFESSIONAL	0.666	1,386.00	42.11	42.11	42.11	58,363	58,363	0
ACTIVITY CODE 24 TOTAL		0.666					65,058	65,058	0
65-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	133,373	127,501	5,872
65-27-910	AIDES	10.928	22,729.00	34.23	24.81	29.02	659,627	659,627	0
65-27-960	PROFESSIONAL	1.412	2,938.00	36.39	27.77	31.84	93,534	93,534	0
ACTIVITY CODE 27 TOTAL		12.340					886,534	880,662	5,872
65-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	17,510	0	17,510
ACTIVITY CODE 31 TOTAL		0.000					17,510	0	17,510
PROGRAM TOTAL		14.006					1,037,740	1,014,358	23,382

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
68-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	28,529	28,529	0
68-27-910	AIDES	0.560	1,164.00	27.77	27.76	27.77	32,322	32,322	0
68-27-960	PROFESSIONAL	1.095	2,279.90	27.45	25.87	26.81	61,123	61,123	0
ACTIVITY CODE 27 TOTAL		1.655					121,974	121,974	0
PROGRAM TOTAL		1.655					121,974	121,974	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
69-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	18,641	2,145	16,496
69-24-960	PROFESSIONAL	0.367	764.00	23.92	23.92	23.92	18,272	18,272	0
ACTIVITY CODE 24 TOTAL		0.367					36,913	20,417	16,496
69-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	0	0	0
69-27-960	PROFESSIONAL	0.000	0.00	0.00	0.00	0.00	0	0	0
69-27-990	DIRECTOR/SUPERVISOR	0.000	0.00	48.66	48.66	0.00	0	0	0
ACTIVITY CODE 27 TOTAL		0.000					0	0	0
PROGRAM TOTAL		0.367					36,913	20,417	16,496

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
73-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	24,450	0	24,450
ACTIVITY CODE 27 TOTAL		0.000					24,450	0	24,450
PROGRAM TOTAL		0.000					24,450	0	24,450

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,155	2,155	0
79-21-960	PROFESSIONAL	0.238	495.50	28.83	28.83	28.83	14,287	14,287	0
ACTIVITY CODE 21 TOTAL		0.238					16,442	16,442	0
79-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	41,119	23,119	18,000
79-24-960	PROFESSIONAL	5.754	11,968.00	45.98	31.50	34.97	418,511	418,511	0
79-24-990	DIRECTOR/SUPERVISOR	0.800	1,664.00	41.22	41.22	41.22	68,590	68,590	0
ACTIVITY CODE 24 TOTAL		6.554					528,220	510,220	18,000
79-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	109,732	109,732	0
79-27-910	AIDES	0.643	1,337.00	27.77	27.77	27.77	37,127	37,127	0
79-27-960	PROFESSIONAL	0.373	776.00	23.86	23.86	23.86	18,512	18,512	0
79-27-980	TECHNICAL	3.000	6,240.00	45.93	42.51	43.65	272,381	272,381	0
ACTIVITY CODE 27 TOTAL		4.016					437,752	437,752	0
79-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,500	0	2,500
ACTIVITY CODE 91 TOTAL		0.000					2,500	0	2,500
PROGRAM TOTAL		10.808					984,914	964,414	20,500

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,817	0	1,817
88-21-940	OFFICE/CLERICAL	1.098	2,284.04	27.40	26.39	27.31	62,379	0	62,379
88-21-960	PROFESSIONAL	1.000	2,080.00	41.22	41.22	41.22	85,738	0	85,738
ACTIVITY CODE 21 TOTAL		2.098					149,934	0	149,934
88-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	92,368	0	92,368
88-24-960	PROFESSIONAL	13.800	28,713.60	38.46	28.36	31.93	916,927	0	916,927
ACTIVITY CODE 24 TOTAL		13.800					1,009,295	0	1,009,295
88-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	102,046	0	102,046
88-27-910	AIDES	25.529	53,081.43	29.08	21.17	24.12	1,280,286	0	1,280,286
ACTIVITY CODE 27 TOTAL		25.529					1,382,332	0	1,382,332
88-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	700	0	700
ACTIVITY CODE 31 TOTAL		0.000					700	0	700
88-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	455,286	0	455,286
88-91-910	AIDES	21.144	43,982.64	28.90	12.16	21.06	926,202	0	926,202
88-91-940	OFFICE/CLERICAL	1.196	2,487.96	29.33	26.39	28.85	71,768	0	71,768
88-91-960	PROFESSIONAL	1.000	2,080.00	42.84	42.84	42.84	89,111	0	89,111
88-91-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	45.18	41.55	43.37	180,401	0	180,401
ACTIVITY CODE 91 TOTAL		25.340					1,722,768	0	1,722,768
PROGRAM TOTAL		66.767					4,265,029	0	4,265,029

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	171,134	2,258	168,876
89-91-940	OFFICE/CLERICAL	3.500	7,280.00	33.42	30.31	32.36	235,548	69,505	166,043
			101,397.6						
89-91-960	PROFESSIONAL	48.753	0	42.22	29.44	33.70	3,417,255	188,851	3,228,404
89-91-990	DIRECTOR/SUPERVISOR	4.000	8,320.00	45.04	41.22	44.09	366,802	0	366,802
ACTIVITY CODE 91 TOTAL		56.253					4,190,739	260,614	3,930,125
PROGRAM TOTAL		56.253					4,190,739	260,614	3,930,125

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-11-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	23,100	600	22,500
97-11-940	OFFICE/CLERICAL	1.000	2,080.00	35.09	35.09	35.08	72,976	72,976	0
ACTIVITY CODE 11 TOTAL		1.000					96,076	73,576	22,500
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	12,500	12,500	0
97-12-940	OFFICE/CLERICAL	1.400	2,912.00	46.90	46.78	46.84	136,402	136,402	0
97-12-990	DIRECTOR/SUPERVISOR	0.000	0.00	81.89	81.89	0.00	0	0	0
ACTIVITY CODE 12 TOTAL		1.400					148,902	148,902	0
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	119,578	119,578	0
97-13-940	OFFICE/CLERICAL	9.000	18,720.00	48.19	22.42	34.23	640,788	640,788	0
97-13-960	PROFESSIONAL	11.000	22,880.00	45.83	28.87	37.29	853,107	853,107	0
97-13-990	DIRECTOR/SUPERVISOR	7.500	15,600.00	81.88	41.55	59.35	925,846	925,846	0
ACTIVITY CODE 13 TOTAL		27.500					2,539,319	2,539,319	0
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	439,346	439,346	0
97-14-940	OFFICE/CLERICAL	15.400	32,032.00	40.62	22.91	33.09	1,059,780	1,059,780	0
97-14-960	PROFESSIONAL	2.000	4,160.00	46.89	28.87	35.77	148,784	148,784	0
97-14-990	DIRECTOR/SUPERVISOR	9.000	18,720.00	66.77	46.54	58.19	1,089,407	1,089,407	0
ACTIVITY CODE 14 TOTAL		26.400					2,737,317	2,737,317	0
97-15-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	27,454	27,454	0
97-15-940	OFFICE/CLERICAL	0.500	1,040.00	33.31	33.31	33.31	34,646	34,646	0
97-15-960	PROFESSIONAL	3.500	7,280.00	39.04	30.48	36.17	263,301	263,301	0
97-15-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	70.17	64.32	67.24	279,722	279,722	0
ACTIVITY CODE 15 TOTAL		6.000					605,123	605,123	0
97-61-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,612	6,612	0
97-61-940	OFFICE/CLERICAL	2.700	5,616.00	27.88	26.00	27.08	152,063	152,063	0

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-61-990	DIRECTOR/SUPERVISOR	4.000	8,320.00	62.44	41.55	53.53	445,385	445,385	0
ACTIVITY CODE 61 TOTAL		6.700					604,060	604,060	0
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	40,002	40,002	0
97-62-930	LABORERS	7.650	15,912.00	39.19	19.13	28.60	455,017	455,017	0
ACTIVITY CODE 62 TOTAL		7.650					495,019	495,019	0
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	507,304	466,532	40,772
97-63-970	SERVICE WORKERS	191.624	398,576.00	41.55	18.89	25.30	10,084,324	7,699,419	2,384,905
ACTIVITY CODE 63 TOTAL		191.624					10,591,628	8,165,951	2,425,677
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	231,028	231,028	0
97-64-920	CRAFTS/TRADES	53.000	110,240.00	49.76	35.04	41.34	4,557,333	4,557,333	0
97-64-930	LABORERS	4.000	8,320.00	42.27	38.25	39.76	330,843	330,843	0
ACTIVITY CODE 64 TOTAL		57.000					5,119,204	5,119,204	0
97-67-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	26,457	26,457	0
97-67-940	OFFICE/CLERICAL	2.000	4,160.00	25.98	20.17	21.81	90,729	90,729	0
97-67-970	SERVICE WORKERS	5.000	10,400.00	29.71	25.65	26.59	276,515	276,515	0
97-67-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	64.32	45.18	54.75	227,749	227,749	0
ACTIVITY CODE 67 TOTAL		9.000					621,450	621,450	0
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	31,338	31,338	0
97-72-940	OFFICE/CLERICAL	1.000	2,080.00	27.40	27.40	27.40	56,995	56,995	0
97-72-960	PROFESSIONAL	4.500	9,360.00	53.52	44.13	51.13	478,554	478,554	0
97-72-980	TECHNICAL	27.200	56,576.00	54.40	23.32	41.73	2,360,786	2,360,786	0

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-72-990	DIRECTOR/SUPERVISOR	1.800	3,744.00	66.77	41.55	60.18	225,311	225,311	0
ACTIVITY CODE 72 TOTAL		34.500					3,152,984	3,152,984	0
97-73-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,330	4,330	0
97-73-980	TECHNICAL	4.000	8,320.00	35.05	14.44	23.93	199,059	199,059	0
97-73-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	41.55	41.55	41.55	86,427	86,427	0
ACTIVITY CODE 73 TOTAL		5.000					289,816	289,816	0
97-74-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	42,746	42,746	0
97-74-940	OFFICE/CLERICAL	1.000	2,080.00	29.21	29.21	29.21	60,749	60,749	0
97-74-970	SERVICE WORKERS	6.000	12,480.00	37.72	30.85	35.40	441,776	441,776	0
97-74-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	45.18	45.18	45.18	93,974	93,974	0
ACTIVITY CODE 74 TOTAL		8.000					639,245	639,245	0
97-75-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,108	5,108	0
97-75-920	CRAFTS/TRADES	1.000	2,080.00	42.27	42.27	42.27	87,922	87,922	0
ACTIVITY CODE 75 TOTAL		1.000					93,030	93,030	0
PROGRAM TOTAL		382.774					27,733,173	25,284,996	2,448,177

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	26,357	26,357	0
98-41-940	OFFICE/CLERICAL	4.666	9,704.00	28.84	24.74	27.77	269,509	269,509	0
98-41-960	PROFESSIONAL	0.500	1,040.00	44.13	44.13	44.13	45,891	45,891	0
98-41-980	TECHNICAL	0.200	416.00	54.40	54.40	54.40	22,632	22,632	0
98-41-990	DIRECTOR/SUPERVISOR	5.000	10,400.00	69.93	45.18	51.17	532,214	532,214	0
ACTIVITY CODE 41 TOTAL		10.366					896,603	896,603	0
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,598,434	1,598,434	0
98-44-970	SERVICE WORKERS	87.661	182,322.2 6	35.28	17.41	24.55	4,475,992	4,475,992	0
ACTIVITY CODE 44 TOTAL		87.661					6,074,426	6,074,426	0
PROGRAM TOTAL		98.027					6,971,029	6,971,029	0

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

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

3/ Use three decimal places.

Spokane School District No.081
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	472,321	472,321	0
ACTIVITY CODE 25 TOTAL		0.000					472,321	472,321	0
99-51-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	39,479	39,479	0
99-51-910	AIDES	3.960	8,236.80	22.80	22.80	22.80	187,772	187,772	0
99-51-940	OFFICE/CLERICAL	3.262	6,784.00	38.68	22.93	31.73	215,265	215,265	0
99-51-980	TECHNICAL	0.209	435.40	46.87	35.01	43.05	18,746	18,746	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	47.69	47.69	47.69	99,204	99,204	0
ACTIVITY CODE 51 TOTAL		8.431					560,466	560,466	0
PROGRAM TOTAL		8.431					1,032,787	1,032,787	0

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

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

3/ Use three decimal places.

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	2,298,836	XXXXX	2,484,319	XXXXX	2,281,489	XXXXX
(1) Credit Transfers	-2,298,836	XXXXX	-2,484,319	XXXXX	-2,281,489	XXXXX
(2) Certificated Salaries	244,739,314	48.76	252,440,504	45.95	265,342,208	47.88
(3) Classified Salaries	67,724,111	13.49	80,330,332	14.62	88,999,606	16.06
(4) Employee Benefits and Payroll Taxes	115,546,363	23.02	130,619,001	23.78	119,312,764	21.53
(5) Supplies and Materials	35,172,837	7.01	36,494,025	6.64	32,317,997	5.83
(7) Purchased Services	36,392,899	7.25	47,371,196	8.62	46,615,108	8.41
(8) Travel	566,033	0.11	607,244	0.11	1,087,976	0.20
(9) Capital Outlay	1,762,538	0.35	1,520,658	0.28	468,499	0.08
TOTAL EXPENDITURES	501,904,094	100.00	549,382,960	100.00	554,144,158	100.00

Spokane School District No.081
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	294,003,741	58.58	309,841,225	56.40	307,860,713	55.56
28 Extracur	7,121,677	1.42	8,784,890	1.60	8,390,703	1.51
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	301,125,417	60.00	318,626,115	58.00	316,251,416	57.07
TEACHING SUPPORT						
22 Lrn Resrc	1,140,240	0.23	2,135,778	0.39	1,403,281	0.25
24 Guid/Coun	18,201,590	3.63	19,586,766	3.57	23,350,642	4.21
25 Pupil M/S	2,381,010	0.47	2,678,464	0.49	3,624,887	0.65
26 Health	17,952,990	3.58	20,337,026	3.70	20,972,621	3.78
31 InstProDev	14,472,704	2.88	20,543,019	3.74	22,283,436	4.02
32 Inst Tech	15,343,415	3.06	8,936,591	1.63	4,688,756	0.85
33 Curriculum	4,200,304	0.84	9,810,910	1.79	7,992,417	1.44
34 Prof Lrng St	2,765,232	0.55	2,935,395	0.53	2,149,535	0.39
TOTAL TEACHING SUPPORT	73,692,254	14.68	86,963,949	15.83	86,465,575	15.60
OTHER SUPPORT ACTIVITIES						
42 Food	7,355,729	1.47	7,142,738	1.30	9,397,825	1.70
44 Operation	9,057,034	1.80	9,365,244	1.70	9,819,135	1.77
49 Transfers	-658,997	-0.13	-199,747	-0.04	-171,839	-0.03
52 Operation	10,122,945	2.02	15,099,471	2.75	13,423,864	2.42
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	0	0.00	0	0.00	0	0.00
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	0	0.00	0	0.00	0	0.00
62 Grnd Mnt	1,893,334	0.38	1,187,619	0.22	1,167,763	0.21
63 Oper Bldg	15,330,928	3.05	17,478,617	3.18	17,025,721	3.07
64 Maintnce	8,111,585	1.62	8,452,405	1.54	9,005,350	1.63
65 Utilities	7,343,701	1.46	7,186,139	1.31	7,937,305	1.43
67 Bldg Secu	825,373	0.16	1,063,622	0.19	1,349,609	0.24
68 Insurance	2,042,837	0.41	2,437,607	0.44	3,020,784	0.55
72 Info Sys	4,712,760	0.94	6,415,525	1.17	6,424,455	1.16
73 Printing	399,555	0.08	329,423	0.06	312,391	0.06

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	1,020,405	0.20	1,001,410	0.18	895,456	0.16
75 Mtr Pool	0	0.00	171,470	0.03	350,953	0.06
83 Interest	8,316	0.00	0	0.00	0	0.00
84 Principal	248,619	0.05	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	7,095,573	1.41	9,473,947	1.72	9,305,183	1.68
TOTAL OTHER SUPPORT ACTIVITIES	74,909,697	14.93	86,605,490	15.76	89,263,955	16.11
UNIT ADMINISTRATION						
23 Princ Off	28,098,696	5.60	32,662,722	5.95	35,294,272	6.37
TOTAL UNIT ADMINISTRATION	28,098,696	5.60	32,662,722	5.95	35,294,272	6.37
CENTRAL ADMINISTRATION						
11 Bd of Dir	1,598,048	0.32	1,687,226	0.31	1,908,453	0.34
12 Supt Off	631,553	0.13	560,795	0.10	635,672	0.11
13 Busns Off	2,900,225	0.58	3,785,043	0.69	3,644,666	0.66
14 HR	3,825,968	0.76	5,102,491	0.93	5,471,523	0.99
15 Pblc Rltn	935,199	0.19	868,037	0.16	1,113,785	0.20
21 Supv Inst	8,643,035	1.72	9,888,970	1.80	10,839,134	1.96
41 Supervisn	1,069,523	0.21	1,218,222	0.22	1,311,917	0.24
51 Supervisn	609,073	0.12	564,980	0.10	841,760	0.15
61 Supv Bldg	1,100,174	0.22	848,920	0.15	1,102,030	0.20
TOTAL CENTRAL ADMINISTRATION	21,312,797	4.25	24,524,684	4.46	26,868,940	4.85
TOTAL EXPENDITURES	501,904,094	100.00	549,382,960	100.00	554,144,158	100.00

Spokane School District No.081

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	73,800,000	0	73,800,000	47.38	34,966,440
Spring 2024	82,100,000	0	82,100,000	52.62	43,201,020
1100 TOTAL LOCAL TAXES:					78,167,460

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	0	0.000	0	0.00	XXXXX
Spring 2024	0	0.000	0	100.00	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).

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

Spokane School District No.081

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 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 Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Spokane School District No.081

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	2,037.785	81.07	380.685	29.21
28 Extracurricular	7.150	0.28	0.294	0.02
TOTAL TEACHING ACTIVITIES	2,044.935	81.35	380.979	29.23
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	15.121	1.16
24 Guidance and Counseling	155.100	6.17	26.786	2.06
25 Pupil Management and Safety	0.000	0.00	27.947	2.14
26 Health/Related Services	131.072	5.21	31.342	2.41
31 InstProDev	44.700	1.78	0.500	0.04
32 Inst Tech	XXXXX	XXXXX	22.800	1.75
33 Curriculum	2.750	0.11	2.000	0.15
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	333.622	13.27	126.496	9.71
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	87.661	6.73
52 Operations	XXXXX	XXXXX	0.000	0.00
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	7.650	0.59
63 Operation of Buildings	XXXXX	XXXXX	191.624	14.70
64 Maintenance	XXXXX	XXXXX	57.000	4.37
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	9.000	0.69
72 Information Systems	1.000	0.04	37.500	2.88
73 Printing	0.000	0.00	5.000	0.38
74 Warehousing and Distribution	0.000	0.00	8.000	0.61
75 Motor Pool	0.000	0.00	1.000	0.08
91 Public Activities	1.400	0.06	81.593	6.26
TOTAL OTHER SUPPORT ACTIVITIES	2.400	0.10	486.028	37.30

Spokane School District No.081

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY 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	92.000	3.66	185.699	14.25
TOTAL UNIT ADMINISTRATION	92.000	3.66	185.699	14.25
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.04	1.400	0.11
13 Business Office	0.000	0.00	28.000	2.15
14 Human Resources	2.100	0.08	26.400	2.03
15 Public Relations	0.000	0.00	6.000	0.46
21 Supervision - Instruction	36.075	1.44	36.669	2.81
41 Supervision - Nutrition Services	0.300	0.01	10.366	0.80
51 Supervision - Transportation	0.200	0.01	8.431	0.65
61 Supervision - Building	1.000	0.04	6.700	0.51
TOTAL CENTRAL ADMINISTRATION	40.675	1.62	123.966	9.51
TOTAL FTE STAFF	2,513.632	100.00	1,303.168	100.00

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.

Spokane School District No.081
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES			
100 General Student Body	492,634	633,000	817,000
200 Athletics	584,196	849,000	817,000
300 Classes	316,622	665,000	620,000
400 Clubs	161,115	301,000	247,000
600 Private Moneys	0	0	0
A. TOTAL REVENUES	1,554,566	2,448,000	2,501,000
EXPENDITURES			
100 General Student Body	447,404	465,000	729,000
200 Athletics	554,473	966,000	945,000
300 Classes	284,265	643,000	676,000
400 Clubs	130,128	283,000	246,000
600 Private Moneys	0	0	0
B. TOTAL EXPENDITURES	1,416,269	2,357,000	2,596,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	138,297	91,000	-95,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,616,137	2,000,000	1,881,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	1,616,137	2,000,000	1,881,000
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,751,434	2,091,000	1,786,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,000	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Spokane School District No.081
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,754,434	2,091,000	1,786,000

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

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	60,115,706	58,615,500	58,694,980
2000 Local Nontax Support	184,168	220,000	200,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	60,299,874	58,835,500	58,894,980
EXPENDITURES			
Matured Bond Expenditures	42,960,000	38,505,000	36,590,000
Interest on Bonds	24,712,313	28,465,000	32,105,375
Interfund Loan Interest	0	0	0
Bond Transfer Fees	3,196	100,000	50,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	67,675,508	67,070,000	68,745,375
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 AND OTHER FINANCING USES (A-B-C-D)	-7,375,634	-8,234,500	-9,850,395
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	35,419,077	35,419,077	23,200,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	35,419,077	35,419,077	23,200,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	28,043,443	27,184,577	13,349,605
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	28,043,443	27,184,577	13,349,605

Spokane School District No.081

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	60,115,058	58,615,500	58,694,980
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	648	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	60,115,706	58,615,500	58,694,980
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	184,067	220,000	200,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	101	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	184,168	220,000	200,000
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
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
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Spokane School District No.081

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	60,299,874	58,835,500	58,894,980

Spokane School District No.081

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	59,800,000	0	59,800,000	47.38	28,333,240
Spring 2024	57,700,000	0	57,700,000	52.62	30,361,740
1100 TOTAL LOCAL TAXES:					58,694,980

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	0	0.000	0	0.00	XXXXX
Spring 2024	0	0.000	0	100.00	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).

Spokane School District No.081
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2023
12-08-2022	91,150,000	91,150,000
04-08-2021	230,785,000	157,580,000
02-26-2019	127,910,000	90,745,000
11-22-2017	29,320,000	29,320,000
11-22-2017	64,320,000	64,320,000
12-09-2015	29,000,000	29,000,000
12-09-2015	36,055,000	34,985,000
12-10-2014	25,525,000	17,540,000
12-04-2013	30,000,000	19,100,000
12-04-2012	50,000,000	41,475,000
06-05-2012	38,310,000	23,625,000
TOTAL VOTED BONDS	752,375,000	598,840,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2023
TOTAL ALL BONDS	752,375,000	598,840,000 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.

Spokane School District No.081
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	1,005,947	1,500,000	1,500,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	6,774,560	16,500,000	10,400,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	713	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	140,000,000	145,300,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,781,219	158,000,000	157,200,000
EXPENDITURES			
10 Sites	12,634,717	1,500,000	4,600,000
20 Buildings	138,019,348	162,100,000	112,100,000
30 Equipment	4,402,335	13,200,000	12,800,000
40 Energy	29,287	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	800,000
90 Debt Expenditures	0	500,000	0
B. TOTAL EXPENDITURES	157,030,045	177,300,000	130,300,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-149,248,825	-19,300,000	26,900,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	144,000	200,000	100,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	132,824,482	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

Spokane School District No.081
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.863 Restricted from State Proceeds	51,911,737	22,410,000	23,900,000
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	16,668,985	16,590,000	17,100,000
G.L.890 Unassigned Fund Balance	16,766,048	0	0
F. TOTAL BEGINNING FUND BALANCE	201,549,204	39,200,000	41,100,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	101,000	200,000	100,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	16,100,000
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	35,433,330	2,600,000	34,600,000
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	17,100,000	17,200,000
G.L.890 Unassigned Fund Balance	16,766,048	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	52,300,379	19,900,000	68,000,000

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

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	1,005,947	1,300,000	1,300,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	200,000	200,000
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	1,005,947	1,500,000	1,500,000
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 Funding Assistance, Paid Direct to Districts	6,774,560	16,500,000	10,400,000
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	6,774,560	16,500,000	10,400,000

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	713	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	713	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
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	140,000,000	145,300,000
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	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	140,000,000	145,300,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,781,219	158,000,000	157,200,000

Spokane School District No.081

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	0	0	0	47.38	0
Spring 2024	0	0	0	52.62	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	0	0.000	0	0.00	XXXXX
Spring 2024	0	0.000	0	100.00	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).

Spokane School District No.081

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2023-2024

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
Technology Improvements	7,500,000	0	0	1,000,000	6,500,000	0	0	0	0
Middle School Replacement/Renovations	28,300,000	1,000,000	26,000,000	1,300,000	0	0	0	0	0
Middle School Construction	15,700,000	1,000,000	13,700,000	1,000,000	0	0	0	0	0
Other Major Capital Projects	15,600,000	600,000	14,000,000	1,000,000	0	0	0	0	0
Projects to be Determined	62,400,000	2,000,000	58,400,000	2,000,000	0	0	0	0	0
Bond Issuance Costs	800,000	0	0	0	0	0	0	800,000	0
TOTAL EXPENDITURES	130,300,000	4,600,000	112,100,000	6,300,000	6,500,000	0	0	800,000	0

Spokane School District No.081
SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

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.

Spokane School District No.081
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

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

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

3/ Use three decimal places.

Spokane School District No.081

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 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 CP3.

Spokane School District No.081
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	0	0	0
2450 Other 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
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	0	0	0
5200 General Purposes 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
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Spokane School District No.081
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	0	0	0
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	0	0
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 AND OTHER FINANCING USES (C-D-E-F)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0

Spokane School District No.081
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	0	0	0

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.

Spokane School District No.081

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) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	0	0	0	0.00	0
Spring 2024	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	0	0.000	0	0.00	XXXXX
Spring 2024	0	0.000	0	100.00	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).

Spokane School District No.081

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Spokane School District No. 081

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.053	**Warning** Your district has been identified as having juveniles in adult jails. Revenue account 4159, Institutions-Juveniles in Adult Jails, is zero.	0.00	0.00
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	59,875,177.00	70,284,187.00
Informational	1.723	On report GF4, Revenue Account 6164 + 6264 + 6364; on report GF8, expenditures for Program 64.	255,257.00	279,649.00
Informational	1.724	On report GF4, Revenue Account 4165 + 4365; on report GF8, expenditures for Program 65.	3,282,375.00	8,187,494.00
Informational	1.728	On report GF4, Revenue Account 2173; on report GF8, expenditures for Program 73.	81,977.00	68,232.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	6,014,293.00	6,974,453.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	11,500,000.00	14,833,628.00
Informational	1.800	For Program-Activity-Duty Code [01-27-310], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$47,137.	0.00	
Informational	1.800	For Program-Activity-Duty Code [01-27-320], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$47,137.	0.00	
Informational	1.801	For Program-Activity-Duty Code [31-24-320], the average salary should be less than the high or equal to or greater than the low.	55,347.50	
Informational	1.801	For Program-Activity-Duty Code [13-27-330], the average salary should be less than the high or equal to or greater than the low.	114,567.54	
Informational	1.905	District has an amount in Program 99, but Activity 59 is zero. Has the district budgeted to remove non to/from transportation costs from Program 99?		0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

Spokane School District No. 081
Budget Edit Report

CAPITAL PROJECTS FUND
Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.999	On page TVF2, Column 3, Line D, Total Expenditures is zero. Transportation Vehicle Fund edits cannot be run.	0.00	0.00

Spokane School District No. 081

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	271,732,749.49	271,732,751.00	-1.51
	3121	9,307,704.27	9,307,704.00	0.27
	3600	0.00	0.00	0.00
	4121	50,070,050.85	50,070,050.00	0.85
	4155	17,019,002.99	17,019,004.00	-1.01
	4165	3,282,375.44	3,282,375.00	0.44
	4174	869,258.36	869,258.00	0.36
	4198	326,500.00	3,868,107.00	-3,541,607.00
	4199	11,500,000.00	11,500,000.00	0.00
	4499	0.00	0.00	0.00
	5400	0.00	0.00	0.00
	Total	364,107,641.40	367,649,249.00	-3,541,607.60

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	3,868,107.00	326,500.00

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	54,700,000.00	50,707,088.17

Spokane School District No. 081

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	41,100,000.00	66,118,511.95
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	1,881,000.00	2,678,938.36

Superintendent of Public Instruction

Spokane School District

Educational Service District 101

Spokane County

F-203 Summary Report

CCDDD 32081

2023-24 Spokane

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	271,732,749.49
3121	Z288	Special Education, Gen Apportionment	9,307,704.27
4121	N7	Special Education	50,070,050.85
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	17,019,002.99
4165	Z477	Transitional Bilingual	3,282,375.44
4174	Z095	Highly Capable	869,258.36
4198	S5	School Food Service	326,500.00
4199	I4	Transportation - Operations	11,500,000.00
4499	J1	Transportation Reimbursement	0.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	4,791,355.62
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	2,493,237.95
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	11,977,175.83
n/a	V13	Estimated Next Year LEA	512,563
n/a	A30h	Estimated Stabilization	0.00
n/a	TKM49S	Transition to Kindergarten State Funding	0.00
n/a	TKM49F	Transition to Kindergarten Federal Funding	0.00

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	1,436.17	115.79	1,551.96
District Generated			
Total	1,436.17	115.79	1,551.96
CIS Salary Allocation			
School Generated	109,939,299.36	8,863,680.95	118,802,980.31
District Generated			
Total	109,939,299.36	8,863,680.95	118,802,980.31
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	77.67	8.67	86.34
District Generated	25.33		25.33
Total	103.00	8.67	111.67
CAS Salary Allocation			
School Generated	8,825,811.11	984,938.34	9,810,749.45
District Generated	2,877,774.39		2,877,774.39
Total	11,703,585.50	984,938.34	12,688,523.84
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	293.49	34.06	327.55
District Generated	142.86		142.86
Total	436.35	34.06	470.41
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	16,116,705.07	1,870,554.15	17,987,259.22
District Generated	7,845,256.64		7,845,256.64

Total		23,961,961.71		1,870,554.15		25,832,515.86
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Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	315.00
TKB2L1	Enroll SpEd TK Tier 14/18	0.00
TKB2L	Enroll SpEd TK Tier Other	0.00
B2L1	Enroll SpEd K-21 LRE1	3,070.00
B2	Enroll SpEd K-21 Other	1,380.00
Z271	Enroll K	2,175.00
A6A1	Enroll 1	2,192.00
A6A2	Enroll 2	2,270.00
A6A3	Enroll 3	2,052.00
A39	Enroll K-3	8,689.00
A7a	Enroll 4	2,175.00
A8a5	Enroll 5	2,207.00
A8a6	Enroll 6	2,089.00
A40	Enroll 5-6	4,296.00
A11a7	Enroll 7	1,989.00
A11a8	Enroll 8	2,029.00
A12	Enroll 7-8	4,018.00
A13a9	Enroll 9	1,993.00
A13a10	Enroll 10	2,084.00
A13a11	Enroll 11	1,805.00
A13a12	Enroll 12	1,721.00
A41	Enroll 9-12	7,603.00
Z298	Enroll K-8	19,178.00
Z472	Enroll Total Entered	26,781.00
A42	Enroll Total	26,781.00
A14	Enroll ALE K-6	415.00
A14B	Enroll ALE 7-8	117.00
A18	Enroll ALE 9-12	897.00
A16	Enroll Run Start	365.00
A15	Enroll Run Start CTE	14.00
A60	Enroll Program 1418 Reg	102.00
A61	Enroll Program 1418 CTE	1.00
A17	Enroll Total w/ Run Start and Dropout and ALE	28,692.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A5C	Enroll R&N 5-6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
Z299	Enroll R&N K-8	0.00
A62	Enroll TBIP K-6	1,265.00
A63	Enroll TBIP 7-8	239.00
A64	Enroll TBIP 9-12	486.00
A65	Enroll TBIP Exited	315.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	270.00
E55	Enroll 9-12 CTE exp	1,281.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	435.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.015
A33r	Regionalization	1.015
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
Z268e	Counselor Enh Elem Enroll	10,233.00
A12e	Counselor Enh Middle Enroll	2,785.00
A41e	Counselor Enh High Enroll	3,481.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	1,775.00
C1	Enroll Total PY for LAP	28,625.00
Z076	LAP PY HiPov Students	17,798.00
B3	Adj Resident BEA	-250.00

Estimated Revenues**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B4	State Safety Net	1,100,000.00
B5	Home/Hosp Ed Alloc	98,500.00
B8	% Stdnt Avg FTE SpEd	0.24170
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	512,563

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	10,100,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	1,400,000.00
J1	Prgm 4499 Alloc Trans Deprec	0.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Estimated Stabilization

Item Code	Item Name	Amount
A30h	Estimated Stabilization	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	1,325,000.00
H3	Est RPB	160,000.00
H4	Est RPL K3	200,000.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	0.00
TKM49S	TTK State Funding	0.00
TKM49F	TTK Federal Funding	0.00

Spokane School District
Spokane CountyF-203 Worksheet Report
2023-24 SpokaneEducational Service District 101
CCDDD 32081**I. Apportionment - Acct 3100****I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount
	A. District-Wide Regionalization	
A33rb	1. District-Wide Regionalization Base	1.015
A33r	2. District-Wide Regionalization	1.015
A33re	3. District-Wide Regionalization Experience	0.000
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1,436.171 * 72,728.00 * 1.015	\$ 106,016,592.16
Z345	2. School CIS Salary Increase ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [School CIS Salary Maint Total] ((1,436.171 * 75,419.00) * (1.015 + 0.000)) - 106,016,592.16	\$ 3,922,707.20
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 106,016,592.16 + 3,922,707.20	\$ 109,939,299.36
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 77.672 * 107,955.00 * 1.015	\$ 8,510,856.97
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 77.672 * 111,950.00 * 1.015 - 8,510,856.97	\$ 314,954.14
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 8,510,856.97 + 314,954.14	\$ 8,825,811.11

Spokane School District

Educational Service District 101

Spokane County

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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 293.487 * 52,173.00 * 1.015	\$ 15,541,778.71
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 293.487 * 54,103.00 * 1.015 - 15,541,778.71	\$ 574,926.36
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 15,541,778.71 + 574,926.36	\$ 16,116,705.07
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 1,282.199 * 4.000 * 151.86	\$ 778,858.96
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 44.953 * 52,173.00 * 1.015	\$ 2,380,512.86
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 44.953 * 54,103.00 * 1.015 - 2,380,512.86	\$ 88,060.68
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 2,380,512.86 + 88,060.68	\$ 2,468,573.54

Spokane School District

Educational Service District 101

Spokane County

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2023-24 Spokane

Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 8.232 * 52,173.00 * 1.015	\$ 435,930.46
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 8.232 * 54,103.00 * 1.015 - 435,930.46	\$ 16,126.07
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 435,930.46 + 16,126.07	\$ 452,056.53
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 15.571 * 52,173.00 * 1.015	\$ 824,571.57
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 15.571 * 54,103.00 * 1.015 - 824,571.57	\$ 30,502.81
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 824,571.57 + 30,502.81	\$ 855,074.38
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 74.107 * 52,173.00 * 1.015	\$ 3,924,380.28
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 74.107 * 54,103.00 * 1.015 - 3,924,380.28	\$ 145,171.91
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 3,924,380.28 + 145,171.91	\$ 4,069,552.19

Spokane School District

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	E. Central Admin – Certificated Administrative Staff (CAS)	
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 25.326 * 107,955.00 * 1.015	\$ 2,775,079.35
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 25.326 * 111,950.00 * 1.015 - 2,775,079.35	\$ 102,695.04
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 2,775,079.35 + 102,695.04	\$ 2,877,774.39

III. Summary and Benefits

Item Code		Amount
	A. District Staffing Total Salaries	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1,436.171 * 72,728.00 * 1.015	\$ 106,016,592.16
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((1,436.171 * 75,419.00) * (1.015 + 0.000)) - 106,016,592.16	\$ 3,922,707.20
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 2,775,079.35 + 8,510,856.97	\$ 11,285,936.32
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 102,695.04 + 314,954.14	\$ 417,649.18
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 15,541,778.71 + 2,380,512.86 + 435,930.46 + 824,571.57 + 3,924,380.28	\$ 23,107,173.88
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 574,926.36 + 88,060.68 + 16,126.07 + 30,502.81 + 145,171.91	\$ 854,787.83
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 106,016,592.16 + 3,922,707.20 + 11,285,936.32 + 417,649.18 + 23,107,173.88 + 854,787.83	\$ 145,604,846.57

Spokane School District

Educational Service District 101

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F-203 Worksheet Report

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2023-24 Spokane

	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (1,436.171 + 102.998) * 12,312.00	\$ 18,950,248.73
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE) + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] (((1,436.171 + 102.998) * (13,200.00 * 1.02)) - 18,950,248.73	\$ 1,773,122.69
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 436.350 * 12,312.00	\$ 5,372,341.20
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (436.350 * 13,200.00 * 1.430) - 5,372,341.20	\$ 2,864,201.40
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (106,016,592.16 + 11,285,936.32) * 0.17970	\$ 21,079,264.37
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (3,922,707.20 + 417,649.18) * 0.17330	\$ 752,183.76
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 23,107,173.88 * 0.22060	\$ 5,097,442.56
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 854,787.83 * 0.18560	\$ 158,648.62
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 18,950,248.73 + 1,773,122.69 + 5,372,341.20 + 2,864,201.40 + 21,079,264.37 + 752,183.76 + 5,097,442.56 + 158,648.62	\$ 56,047,453.33

Spokane School District

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((1,436.171 * 75,419.00) * (1.015 + 0.000)) / 180.00) * 3.00	\$ 1,832,321.66
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,832,321.66 * 0.17330	\$ 317,541.34
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 1,832,321.66 + 317,541.34	\$ 2,149,863.00
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 365.00 * 9,555.02	\$ 3,487,582.30
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 14.00 * 10,463.80	\$ 146,493.20
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 3,487,582.30 + 146,493.20	\$ 3,634,075.50
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 102.00 * 9,555.02	\$ 974,612.04
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 1.00 * 10,463.80	\$ 10,463.80
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 974,612.04 + 10,463.80	\$ 985,075.84
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (415.00 + 117.00 + 897.00) * 9,555.02	\$ 13,654,123.58

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M8	G. Materials, Supplies, and Operating Costs (MSOC)		
	1. Regular Instruction: Total Allocated MSOC		\$ 36,781,894.80
	[Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]		
	4,437,809.10 + 10,321,166.70 + 4,078,281.60 + 561,606.75 + 8,096,559.30 + 630,784.80 + 5,113,224.90 + 3,542,461.65		
M16	2. Grades 9-12 Additional: Total Allocated MSOC		\$ 1,522,348.69
	[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]		
	334,836.12 + 0.00 + 365,400.18 + 45,998.15 + 715,214.21 + 60,900.03 + 0.00 + 0.00		
M91	3. Small School District and Remote & Necessary MSOC enhancement		\$ 0.00
	([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]		
	(0.000 + 0.000) * 13,473.20		
Z390	4. Total GenEd MSOC		\$ 38,304,243.49
	[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]		
	36,781,894.80 + 1,522,348.69 + 0.00		
Z123	H. Career & Technical Education and Skills Centers		
	1. CTE 7-8 Total		\$ 2,624,461.00
	[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]		
	1,153,842.45 + 129,196.46 + 253,430.63 + 591,223.66 + 465,647.40 + 8,557.01 + 22,563.39		
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total		\$ 12,464,144.37
	[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]		
	5,474,187.43 + 617,006.83 + 1,207,186.44 + 2,808,879.46 + 2,209,238.22 + 40,598.25 + 107,047.74		
Z109	3. Skills Center Total		\$ 4,791,355.62
	[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]		
	2,235,651.07 + 238,735.05 + 409,937.08 + 1,096,415.75 + 750,209.70 + 16,688.81 + 43,718.16		
144A	4. Total Middle School CTE, High School CTE, and Skill Center		\$ 19,879,960.99
	[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]		
	2,624,461.00 + 12,464,144.37 + 4,791,355.62		

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Item Code	Amount
A.Totals	
m49	1. Total Guaranteed Entitlement
	\$ 281,038,501.26
	[Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD]
	778,858.96 + 0.00 + 145,604,846.57 + 56,047,453.33 + 3,634,075.50 + 985,075.84 + 13,654,123.58 + 38,304,243.49 + 4,791,355.62 + 2,624,461.00 + 12,464,144.37 + 2,149,863.00
Z457	2. Guar Entlmnt per Student
	\$ 9,795.01
	[Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Dropout and ALE]
	281,038,501.26 / 28,692.00
	4. Computation of State Funded Support Computation of State Funded Support
	a. Local Deductible Revenue Sources
A24	i. 1400 Local In-Lieu-of Taxes
	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes
	\$ 0.00
Z292	iii. Total Deductible Revenue
	\$ 0.00
	[1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes]
	0.00 + 0.00
A34	b. BEA Reduce/Delay
	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121
	\$ 9,307,704.27
	[SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]
	38,509,326.72 * 0.24170
A28	d. Federal Forest Account 5500 Deduction
	\$ 0.00
Z456	e. Fire District Payment
	\$ 1,952.50
	[Enroll Fire Dist] * [Fire Dist Rate]
	1,775.00 * 1.10
M70	g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100
	\$ 271,732,749.49
	[Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment]
	281,038,501.26 - 0.00 - 0.00 - 9,307,704.27 - 0.00 + 1,952.50

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CCDDD 32081**1191 SC – Skill Center**

Item Code	Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total
	1. Skill CIS Salary Maint
	[Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]
	29.205 * 72,728.00 * 1.015
Z097	2. Skill CIS Salary Inc
	(((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]
	((29.205 * 75,419.00) * (1.015 + 0.000)) - 2,155,881.56
Z098	3. Skill CIS Salary Total
	[Skills CIS Salary Maint] + [Skills CIS Salary Inc]
	2,155,881.56 + 79,769.51
Z099	B. Skill Center – Certificated Administrative Staff (CAS)
	1. Skill CAS Salary Maint
	[Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]
	2.101 * 107,955.00 * 1.015
Z100	2. Skill CAS Salary Inc
	[Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]
	2.101 * 111,950.00 * 1.015 - 230,215.66
Z101	3. Skill CAS Salary Total
	[Skills CAS Salary Maint] + [Skills CAS Salary Inc]
	230,215.66 + 8,519.39
111A	C. Skill Center - Classified Staff (CLS)
	1. Skill CLS Salary Maint Total
	[Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]
	7.465 * 52,173.00 * 1.015
110A	2. CAS Salary Increase
	[Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]
	7.465 * 54,103.00 * 1.015 - 395,313.52
112A	3. Subtotal CTE CAS Salary
	[Skills CLS Salary Maint] + [Skills CLS Salary Inc]
	395,313.52 + 14,623.56

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 31.306 * 12,312.00	\$ 385,439.47
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (31.306 * 13,200.00 * 1.02) - 385,439.47	\$ 36,064.51
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (2,155,881.56 + 230,215.66) * 0.17970	\$ 428,781.67
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (79,769.51 + 8,519.39) * 0.17330	\$ 15,300.47
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 7.465 * 12,312.00	\$ 91,909.08
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (7.465 * 13,200.00 * 1.430) - 91,909.08	\$ 49,000.26
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 395,313.52 * 0.22060	\$ 87,206.16
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 14,623.56 * 0.18560	\$ 2,714.13
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 385,439.47 + 36,064.51 + 428,781.67 + 15,300.47 + 91,909.08 + 49,000.26 + 87,206.16 + 2,714.13	\$ 1,096,415.75

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((29.205 * 75,419.00) * (1.015 + 0.000)) / 180.00) * 3.00	\$ 37,260.85
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 37,260.85 * 0.17330	\$ 6,457.31
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 37,260.85 + 6,457.31	\$ 43,718.16
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Other Supplies-Skill] + [Total MSOC Library-Skill] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills] 75,024.45 + 217,556.55 + 82,519.50 + 165,043.35 + 15,003.15 + 15,003.15 + 105,035.10 + 75,024.45	\$ 750,209.70
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 27.474 * 4.000 * 151.86	\$ 16,688.81
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 2,235,651.07 + 238,735.05 + 409,937.08 + 1,096,415.75 + 750,209.70 + 16,688.81 + 43,718.16	\$ 4,791,355.62

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CCDDD 32081**1191 MSCTE****Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint $[CTE\ 7-8\ CIS\ FTE] * [CIS\ Biennial\ Base\ Sal] * [Regionalization\ Base]$ $15.073 * 72,728.00 * 1.015$	\$ 1,112,672.58
Z111	2. CTE 7-8 CIS Salary Inc $(([CTE\ 7-8\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) - [CTE\ 7-8\ CIS\ Salary\ Maint]$ $((15.073 * 75,419.00) * (1.015 + 0.000)) - 1,112,672.58$	\$ 41,169.87
Z112	3. CTE 7-8 CIS Salary Total $[CTE\ 7-8\ CIS\ Salary\ Maint] + [CTE\ 7-8\ CIS\ Salary\ Inc]$ $1,112,672.58 + 41,169.87$	\$ 1,153,842.45
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Maint] * [Regionalization\ Base]$ $1.137 * 107,955.00 * 1.015$	\$ 124,586.01
Z114	2. CTE 7-8 CAS Salary Inc $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CAS\ Salary\ Maint]$ $1.137 * 111,950.00 * 1.015 - 124,586.01$	\$ 4,610.45
Z115	3. CTE 7-8 CAS Salary Total $[CTE\ 7-8\ CAS\ Salary\ Maint] + [CTE\ 7-8\ CAS\ Salary\ Inc]$ $124,586.01 + 4,610.45$	\$ 129,196.46
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Maint] * [Regionalization\ Base]$ $4.615 * 52,173.00 * 1.015$	\$ 244,390.07
020A	2. CLS Salary Increase $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CLS\ Salary\ Maint]$ $4.615 * 54,103.00 * 1.015 - 244,390.07$	\$ 9,040.56
022A	3. Subtotal CTE CLS Salary $[CTE\ 7-8\ CLS\ Salary\ Maint] + [CTE\ 7-8\ CLS\ Salary\ Inc]$ $244,390.07 + 9,040.56$	\$ 253,430.63

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 16.210 * 12,312.00	\$ 199,577.52
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (16.210 * 13,200.00 * 1.02) - 199,577.52	\$ 18,673.92
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,112,672.58 + 124,586.01) * 0.17970	\$ 222,335.37
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (41,169.87 + 4,610.45) * 0.17330	\$ 7,933.73
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 4.615 * 12,312.00	\$ 56,819.88
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (4.615 * 13,200.00 * 1.430) - 56,819.88	\$ 30,292.86
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 244,390.07 * 0.22060	\$ 53,912.45
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 9,040.56 * 0.18560	\$ 1,677.93
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 199,577.52 + 18,673.92 + 222,335.37 + 7,933.73 + 56,819.88 + 30,292.86 + 53,912.45 + 1,677.93	\$ 591,223.66

Superintendent of Public Instruction

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((15.073 * 75,419.00) * (1.015 + 0.000)) / 180.00) * 3.00	\$ 19,230.71
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 19,230.71 * 0.17330	\$ 3,332.68
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 19,230.71 + 3,332.68	\$ 22,563.39
Z164	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library-CTE 7-8] + [Total MSOC Other Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] 46,566.90 + 135,035.10 + 51,219.00 + 9,312.30 + 102,440.70 + 9,312.30 + 65,194.20 + 46,566.90	\$ 465,647.40
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 14.087 * 4.000 * 151.86	\$ 8,557.01
Z123	G. Grades 7-8 Exploratory Career & Technical Education - Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 1,153,842.45 + 129,196.46 + 253,430.63 + 591,223.66 + 465,647.40 + 8,557.01 + 22,563.39	\$ 2,624,461.00

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CCDDD 32081**1191 CTE****Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code		Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 71.511 * 72,728.00 * 1.015	\$ 5,278,864.79
Z125	2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((71.511 * 75,419.00) * (1.015 + 0.000)) - 5,278,864.79	\$ 195,322.64
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 5,278,864.79 + 195,322.64	\$ 5,474,187.43
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 5.430 * 107,955.00 * 1.015	\$ 594,988.58
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 5.430 * 111,950.00 * 1.015 - 594,988.58	\$ 22,018.25
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 594,988.58 + 22,018.25	\$ 617,006.83
	C. CTE 9-12 - Classified Staff (CLS)	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 21.983 * 52,173.00 * 1.015	\$ 1,164,122.84
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 21.983 * 54,103.00 * 1.015 - 1,164,122.84	\$ 43,063.60
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 1,164,122.84 + 43,063.60	\$ 1,207,186.44

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 76.941 * 12,312.00	\$ 947,297.59
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (76.941 * 13,200.00 * 1.02) - 947,297.59	\$ 88,636.03
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (5,278,864.79 + 594,988.58) * 0.17970	\$ 1,055,531.45
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (195,322.64 + 22,018.25) * 0.17330	\$ 37,665.18
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 21.983 * 12,312.00	\$ 270,654.70
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (21.983 * 13,200.00 * 1.430) - 270,654.70	\$ 144,296.41
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 1,164,122.84 * 0.22060	\$ 256,805.50
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 43,063.60 * 0.18560	\$ 7,992.60
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 947,297.59 + 88,636.03 + 1,055,531.45 + 37,665.18 + 270,654.70 + 144,296.41 + 256,805.50 + 7,992.60	\$ 2,808,879.46

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Z125pd	<p>E. Professional Learning Days - CTE 9-12</p> <p>1. Professional Learning Days Salaries</p> $(((\text{[CTE 9-12 CIS FTE]} * \text{[CIS Sal Inc]}) * (\text{[Regionalization]} + \text{[Regionalization Experience]})) / \text{[School Year Total Days]} * \text{[Prof Learning Days]})$ $(((71.511 * 75,419.00) * (1.015 + 0.000)) / 180.00) * 3.00$	\$ 91,236.46
Z133pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> $[\text{CTE 9-12 CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $91,236.46 * 0.17330$	\$ 15,811.28
3031pd	<p>3. Total CTE 9-12 Professional Learning Days</p> $[\text{CTE 9-12 CIS PD Salary}] + [\text{CTE 9-12 CIS PD Benefits}]$ $91,236.46 + 15,811.28$	\$ 107,047.74
146A	<p>F. Other Generated Entitlements</p> <p>1. Materials, Supplies, and Operating Costs (MSOC)</p> $[\text{Total MSOC -CTE 9-12expl}] + [\text{Total MSOC -CTE 9-12prep}]$ $2,209,238.22 + 0.00$	\$ 2,209,238.22
Z136	<p>2. CTE 9-12 Substitutes</p> $([\text{CTE 9-12 expl Teacher FTE}] + [\text{CTE 9-12 prep Teacher FTE}]) * ([\text{Substitutes Days}] * [\text{Substitutes Rate}])$ $(66.835 + 0.000) * (4.000 * 151.86)$	\$ 40,598.25
Z137	<p>G. Grades 9 - 12 Exploratory Career & Technical Education - Total</p> $[\text{CTE 9-12 CIS Salary Total}] + [\text{CTE 9-12 CAS Salary Total}] + [\text{CTE 9-12 CLS Salary Total}] + [\text{CTE 9-12 insurance/Benefits Total}] + [\text{Total MSOC CTE 9-12}] + [\text{CTE 9-12 Substitutes}] + [\text{Total Program 31 PD}]$ $5,474,187.43 + 617,006.83 + 1,207,186.44 + 2,808,879.46 + 2,209,238.22 + 40,598.25 + 107,047.74$	\$ 12,464,144.37

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II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	0.00
B1	B. Enroll SpEd 3-PK	315.00
B2L1	C. Kindergarten - Age 21 LRE1	3,070.00
B2	D. Kindergarten - Age 21 Other	1,380.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 28,692.00 + -250.00	28,442.00
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (0.00 + 0.00 + 3,070.00 + 1,380.00) / 28,442.00	0.1565
Z274E	G. SpEd K-21 Excess% IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0 IF 0.1565 > 0.15000 THEN 0.1565 - 0.15000 ELSE 0	0.0065
Z277	I. SpEd 3-PK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 315.00 * 0.00 * 1.20 ELSE (315.00 * 9,646.37 * 1.20)	\$ 3,646,327.86
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.08
Z280L1	2. Age K-21 LRE1 Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] IF 0.00 > 0 THEN ((0.00 * 1.1200) - 21.08) * 3,070.00 ELSE ((9,646.37 * 1.1200) - 21.08) * 3,070.00	\$ 33,103,363.01
Z280	3. Age K-21 Other Allocation	\$ 14,081,619.64

	<p>IF [Co-op SpEd Alloc Rate] > 0 THEN ((([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other])</p> <p>IF 0.00 > 0 THEN ((0.00 * 1.0600) - 21.08) * 1,380.00 ELSE ((9,646.37 * 1.0600) - 21.08) * 1,380.00</p>	
Z280E	<p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN ((([SpEd TK Tier 14/18 Allocation] + [SpEd TK Tier Other Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1565 > 0.15000 THEN (((0.00 + 0.00 + 33,103,363.01 + 14,081,619.64) * -1) / 0.1565) * 0.0065) ELSE 0</p>	\$ -1,959,759.66

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B4	K. State Safety Net Award	\$ 1,100,000.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd TK Tier 14/18 Allocation] + [SpEd TK Tier Other Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund %] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]</p> <p>3,646,327.86 + 0.00 + 0.00 + 33,103,363.01 + 14,081,619.64 + -1,959,759.66 + 1,100,000.00 + 98,500.00 + 0.00</p>	\$ 50,070,050.85
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 9,646.37 * 1.20</p>	\$ 0.00
N10	<p>N. Total SpEd Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>50,070,050.85 + 0.00</p>	\$ 50,070,050.85

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>0.00 + 0.00 + 3,070.00 + 1,380.00</p>	4,450.00
Z284	<p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 > 0 THEN 0.00 * 4,450.00 ELSE 9,646.37 * 4,450.00</p>	\$ 42,926,346.50
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1147

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 42,926,346.50 / (1 + 0.1147)	\$ 38,509,326.72
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.24170
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 38,509,326.72 * 0.24170	\$ 9,307,704.27
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 50,070,050.85 + 9,307,704.27	\$ 59,377,755.12

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III. Special Education BEA Rate per Student Calculation - Acct 4121**BEA Calculated Staff Units**

Item Code		Amount
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(2,175.00 + 2,192.00 + 2,270.00 + 2,052.00) * 0.073450$	638.207
Z220	CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $2,175.00 * 0.04828$	105.022
Z221	CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $4,296.00 * 0.04828$	207.437
Z222	CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $4,018.00 * 0.04844$	194.644
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(7,603.00 + 415.00 + 117.00 + 897.00 + 102.00 + 1.00 + 365.00 + 14.00) * 0.05013$	476.937
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE TTK}] + [\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $(0.000 + 638.207 + 105.022 + 207.437 + 194.644 + 476.937) / 28,692.00$	0.056540
Z555	CAS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(2,175.00 + 2,192.00 + 2,270.00 + 2,052.00) * 0.004365$	37.927
Z555Z4	CAS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CAS BEA Ratio 4}]$ $2,175.00 * 0.00402$	8.754
Z555Z6	CAS BEA FTE 5-6	17.291

[Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]

4,296.00 * 0.00402

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 4,018.00 * 0.00402	16.168
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (7,603.00 + 415.00 + 117.00 + 897.00 + 102.00 + 1.00 + 365.00 + 14.00) * 0.00404	38.513
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] + [CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (0.000 + 37.927 + 8.754 + 17.291 + 16.168 + 38.513) / 28,692.00	0.004135
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (2,175.00 + 2,192.00 + 2,270.00 + 2,052.00) * 0.018294	158.957
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 2,175.00 * 0.01730	37.630
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 4,296.00 * 0.01730	74.325
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 4,018.00 * 0.01709	68.680
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (7,603.00 + 415.00 + 117.00 + 897.00 + 102.00 + 1.00 + 365.00 + 14.00) * 0.01716	163.270
594X	CLS Special Ed BEA Rate (K-12)	0.017526

$\frac{([\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}])}{[\text{Enroll Total w/ Run Start and Dropout and ALE}]}$	
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$(158.957 + 37.630 + 74.325 + 68.680 + 163.270) / 28,692.00$	
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Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.056540 * 72,728.00 * 1.015	\$ 4,173.72
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] (((0.056540 * 75,419.00) * (1.015 + 0.000)) - 4,173.72	\$ 154.43
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,173.72 + 154.43	\$ 4,328.15
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004135 * 107,955.00 * 1.015	\$ 453.09
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004135 * 111,950.00 * 1.015 - 453.09	\$ 16.77
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 453.09 + 16.77	\$ 469.86
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017526 * 52,173.00 * 1.015	\$ 928.10
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017526 * 54,103.00 * 1.015 - 928.10	\$ 34.33
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 928.10 + 34.33	\$ 962.43
Z234	TOTAL Salary BEA	\$ 5,760.44

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

4,328.15 + 469.86 + 962.43

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.056540 + 0.004135) * 12,312.00$	\$ 747.03
Z236	2. CIS/CAS BEA Insurance Inc Total $(([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor])) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.056540 + 0.004135) * (13,200.00 * 1.02)) - 747.03$	\$ 69.90
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017526 * 12,312.00$	\$ 215.78
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017526 * 13,200.00 * 1.430) - 215.78$	\$ 115.04
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,173.72 + 453.09) * 0.17970$	\$ 831.44
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(154.43 + 16.77) * 0.17330$	\$ 29.67
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $928.10 * 0.22060$	\$ 204.74
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $34.33 * 0.18560$	\$ 6.37
Z243	9. TOTAL Benefits BEA	\$ 2,219.97

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]	
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747.03 + 69.90 + 215.78 + 115.04 + 831.44 + 29.67 + 204.74 + 6.37	
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Substitutes BEA

Item Code	Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.056540 * 0.9170) * (4.000 * 151.86)$
	\$ 31.49

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student $([Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE] * [MSOC-Reg]) + ([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE]$ $((28,692.00 * 1,483.44) + ((415.00 + 117.00 + 897.00 + 7,603.00 + 102.00 + 1.00 + 365.00 + 14.00) * 200.23)) / 28,692.00$
	\$ 1,549.83
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((([CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.056540 * 75,419.00) * (1.015 + 0.000)) / 180.00) * 3.00$
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 72.14 * 0.17330
	\$ 72.14
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 72.14 + 12.50
	\$ 12.50
	\$ 84.64

3. BEA Rate for Special Education

Item Code	Amount
Z246	Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,760.44 + 2,219.97 + 31.49 + 1,549.83 + 84.64
	\$ 9,646.37

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IV. Learning Assistance Program (LAP) – Acct 4155**LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 28,625.00 * 0.5983	17,126.34
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 17,126.34 * 2.39750 * 36.00 / 15.00 / 900.00	109.494
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 109.494 * 72,728.00 * 1.015	\$ 8,082,728.83
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((109.494 * 75,419.00) * (1.015 + 0.000)) - 8,082,728.83	\$ 299,068.08
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 109.494 * 12,312.00	\$ 1,348,090.13
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (109.494 * 13,200.00 * 1.02) - 1,348,090.13	\$ 126,137.09
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 8,082,728.83 * 0.17970	\$ 1,452,466.37
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 299,068.08 * 0.17330	\$ 51,828.50

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M56	<p>I. Learning Assistance Program: Total Allocated MSOC</p> <p>[Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 0.00
Z070pd	<p>J. Professional Learning Days - LAP</p> <p>1. Professional Learning Days Salaries</p> <p>$((([LAP\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience]))) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$</p> <p>$((([109.494 * 75,419.00] * (1.015 + 0.000)) / 180.00) * 3.00$</p>	\$ 139,696.62
Z074pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p>[LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]</p> <p>139,696.62 * 0.17330</p>	\$ 24,209.42
4155pd	<p>3. Total LAP Professional Learning Days</p> <p>[LAP CIS PD Salary] + [LAP CIS PD Benefits]</p> <p>139,696.62 + 24,209.42</p>	\$ 163,906.04
O7	<p>K. Lap Regular Total</p> <p>[LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD]</p> <p>8,082,728.83 + 299,068.08 + 1,348,090.13 + 126,137.09 + 1,452,466.37 + 51,828.50 + 0.00 + 163,906.04</p>	\$ 11,524,225.04

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	17,798.00
Z068A	<p>B. Formulated Staffing Units - High Poverty</p> <p>$((([LAP\ PY\ HiPov\ Students] * [HiPov\ LAP\ HR/Stdnt] * [Instruct\ Wks/Year]) / [LAP\ Class\ Size]) / [Instruct\ Hr/Year])$</p> <p>$((([17,798.00 * 1.10000 * 36.00] / 15.00) / 900.00$</p>	52.207
Z069hp	<p>C. School CIS Salary Maint Total</p> <p>[LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]</p> <p>52.207 * 72,728.00 * 1.015</p>	\$ 3,853,864.36
Z070hp	<p>D. CIS Salary Increase</p> <p>$((([LAP\ HiPov\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience]))) - [LAP\ HiPov\ CIS\ Salary\ Maint]$</p> <p>$((([52.207 * 75,419.00] * (1.015 + 0.000)) - 3,853,864.36$</p>	\$ 142,596.37

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 52.207 * 12,312.00	\$ 642,772.58
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (52.207 * 13,200.00 * 1.02) - 642,772.58	\$ 60,142.47
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 3,853,864.36 * 0.17970	\$ 692,539.43
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 142,596.37 * 0.17330	\$ 24,711.95
M56hp	I. LAP MSOC [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((52.207 * 75,419.00) * (1.015 + 0.000)) / 180.00) * 3.00	\$ 66,607.68
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 66,607.68 * 0.17330	\$ 11,543.11
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 66,607.68 + 11,543.11	\$ 78,150.79
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD] 3,853,864.36 + 142,596.37 + 642,772.58 + 60,142.47 + 692,539.43 + 24,711.95 + 0.00 + 78,150.79	\$ 5,494,777.95
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 5,494,777.95 + 11,524,225.04	\$ 17,019,002.99

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Item Code	Amount
A53 A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 1,265.00 + 239.00 + 486.00	1,990.00
A62 B. TBIP Enroll K-6 Subtotal	1,265.00
Z551 C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 1,265.00 * 4.778 * 36.00 / 15.00 / 900.00	16.118
A63 D. TBIP Enroll 7-8 Subtotal	239.00
Z551Z8 E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 239.00 * 6.778 * 36.00 / 15.00 / 900.00	4.320
A64 F. TBIP Enroll 9-12 Subtotal	486.00
Z551Z12 G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 486.00 * 6.778 * 36.00 / 15.00 / 900.00	8.784
A65 H. TBIP Exited Kindergarten - Grade 12	315.00
Z554 I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 315.00 * 3.000 * 36.00 / 15.00 / 900.00	2.520
A66 J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 16.118 + 4.320 + 8.784 + 2.520	31.742

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 31.742 * 72,728.00 * 1.015	\$ 2,343,160.16
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((31.742 * 75,419.00) * (1.015 + 0.000)) - 2,343,160.16	\$ 86,698.99
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 31.742 * 12,312.00	\$ 390,807.50
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (31.742 * 13,200.00 * 1.02) - 390,807.50	\$ 36,566.79
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 2,343,160.16 * 0.17970	\$ 421,065.88
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 86,698.99 * 0.17330	\$ 15,024.93
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((31.742 * 75,419.00) * (1.015 + 0.000)) / 180.00) * 3.00	\$ 40,497.65
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 40,497.65 * 0.17330	\$ 7,018.24
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 40,497.65 + 7,018.24	\$ 47,515.89

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Z085	S. TBIP TOTAL [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD] 2,343,160.16 + 86,698.99 + 390,807.50 + 36,566.79 + 421,065.88 + 15,024.93 + 0.00 + 47,515.89	\$ 3,340,840.14
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 3,340,840.14 * 0.0175	\$ 58,464.70
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 3,340,840.14 - 58,464.70	\$ 3,282,375.44

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Item Code	Formula Desc	Amount
Z086	A. HiCap Students	1,434.60
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 1,434.60 * 2.1590 * 36.00 / 15.00 / 900.00	8.259
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 8.259 * 72,728.00 * 1.015	\$ 609,670.46
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((8.259 * 75,419.00) * (1.015 + 0.000)) - 609,670.46	\$ 22,558.34
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 8.259 * 12,312.00	\$ 101,684.81
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (8.259 * 13,200.00 * 1.02) - 101,684.81	\$ 9,514.37
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 609,670.46 * 0.17970	\$ 109,557.78
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 22,558.34 * 0.17330	\$ 3,909.36
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{[\text{School Year Total Days}] * [\text{Prof Learning Days}]}$	\$ 10,537.15
Z093pd	$(((8.259 * 75,419.00) * (1.015 + 0.000)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 1,826.09
4174pd	10,537.15 * 0.17330 3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 10,537.15 + 1,826.09	\$ 12,363.24
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD] $609,670.46 + 22,558.34 + 101,684.81 + 9,514.37 + 109,557.78 + 3,909.36 + 0.00 + 12,363.24$	\$ 869,258.36

VII. School Food Service – Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] $0.00 + 238,500.00 + 48,000.00 + 40,000.00$	\$ 326,500.00
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] $0.00 * 0.200000$	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] $1,325,000.00 * 0.180000$	238,500.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] $160,000.00 * 0.30$	48,000.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] $200,000.00 * 0.2000$	40,000.00

VIII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 10,100,000.00 + 1,400,000.00	\$ 11,500,000.00

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ENROLLMENT AND STAFF COUNTS

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	2,175.00	2,220.00	2,248.00	2,234.00
2. Grade 1	2,192.00	2,247.00	2,235.00	2,256.00
3. Grade 2	2,270.00	2,195.00	2,233.00	2,229.00
4. Grade 3	2,052.00	2,262.00	2,157.00	2,225.00
5. Grade 4	2,175.00	2,045.00	2,125.00	2,100.00
6. Grade 5	2,207.00	2,162.00	2,200.00	2,196.00
7. Grade 6	2,089.00	2,209.00	2,149.00	2,194.00
8. Grade 7	1,989.00	2,069.00	2,029.00	2,064.00
9. Grade 8	2,029.00	1,959.00	1,994.00	1,977.00
10. Grade 9	1,993.00	2,008.00	2,001.00	2,004.00
11. Grade 10	2,084.00	1,934.00	2,009.00	1,972.00
12. Grade 11 (excluding Running Start)	1,805.00	1,790.00	1,798.00	1,794.00
13. Grade 12 (excluding Running Start)	1,721.00	1,731.00	1,726.00	1,729.00
14. SUBTOTAL	26,781.00	26,831.00	26,904.00	26,974.00
15. Running Start	379.00	365.00	365.00	365.00
16. Dropout Reengagement Enrollment	103.00	117.00	117.00	117.00
17. ALE Enrollment	1,429.00	1,429.00	1,429.00	1,429.00
18. TOTAL K-12	28,692.00	28,742.00	28,815.00	28,885.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	2,513.632	2,399.000	2,387.000	2,387.000
2. General Fund FTE Classified Employees /4	1,304.168	1,237.000	1,225.000	1,225.000

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	78,167,460	88,691,633	96,625,590	100,520,507
2000 Local Nontax Support	10,310,184	10,521,991	10,765,219	10,990,803
3000 State, General Purpose	281,553,018	290,262,805	297,406,121	303,106,895
4000 State, Special Purpose	103,243,470	106,564,167	108,623,572	110,659,930
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	73,860,979	46,420,887	46,062,015	46,280,603
7000 Revenues from Other School Districts	1,117,053	1,123,761	1,130,725	1,910,196
8000 Revenues from Other Entities	839,897	291,539	291,568	292,411
9000 Other Financing Sources	35,000	35,000	35,000	35,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	549,127,061	543,911,783	560,939,810	573,796,345
EXPENDITURES				
00 Regular Instruction	265,306,576	277,316,032	283,051,690	291,595,647
10 Federal Special Purpose Funding	24,331,252	0	0	0
20 Special Education Instruction	77,344,393	80,802,216	83,420,434	85,540,740
30 Vocational Education Instruction	15,141,293	15,342,040	15,593,815	15,800,143
40 Skill Center Instruction	4,445,995	4,604,811	4,728,594	4,833,275
50 and 60 Compensatory Education Instruction	48,787,098	49,628,318	50,446,948	51,111,090
70 Other Instructional Programs	5,319,884	5,434,888	5,218,847	5,273,428
80 Community Services	17,838,121	18,447,116	18,998,128	19,419,462
90 Support Services	95,629,546	98,124,579	100,241,544	100,926,215
B. TOTAL EXPENDITURES	554,144,158	549,700,000	561,700,000	574,500,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-5,017,097	-5,788,217	-760,190	-703,655
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	2,347,000	2,347,000	2,347,000	2,347,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	5,900,000	5,900,000	5,900,000	5,900,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	9,848,000	8,848,000	7,848,000	6,848,000
G.L.845 Restricted for Self-Insurance	800,000	800,000	800,000	800,000
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	10,300,000	7,000,000	6,000,000	5,000,000
G.L.890 Unassigned Fund Balance	9,135,000	5,117,903	329,686	569,496
G.L.891 Unassigned to Minimum Fund Balance Policy	16,370,000	19,670,000	20,670,000	21,670,000
F. TOTAL BEGINNING FUND BALANCE	54,700,000	49,682,903	43,894,686	43,134,496
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	2,347,000	2,347,000	2,347,000	2,347,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	5,900,000	5,900,000	5,900,000	5,900,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	8,848,000	7,848,000	6,848,000	5,848,000
G.L.845 Restricted for Self-Insurance	800,000	800,000	800,000	800,000
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	7,000,000	6,000,000	5,000,000	4,000,000
G.L.890 Unassigned Fund Balance	5,117,903	329,686	569,496	865,841
G.L.891 Unassigned to Minimum Fund Balance Policy	19,670,000	20,670,000	21,670,000	22,670,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	49,682,903	43,894,686	43,134,496	42,430,841

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

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

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100 General Student Body	817,000	842,000	867,000	893,000
200 Athletics	817,000	842,000	867,000	893,000
300 Classes	620,000	639,000	658,000	678,000
400 Clubs	247,000	254,000	262,000	270,000
600 Private Moneys	0	0	0	0
A. TOTAL REVENUES	2,501,000	2,577,000	2,654,000	2,734,000
EXPENDITURES				
100 General Student Body	729,000	751,000	774,000	797,000
200 Athletics	945,000	973,000	1,002,000	1,032,000
300 Classes	676,000	696,000	717,000	739,000
400 Clubs	246,000	253,000	261,000	269,000
600 Private Moneys	0	0	0	0
B. TOTAL EXPENDITURES	2,596,000	2,673,000	2,754,000	2,837,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-95,000	-96,000	-100,000	-103,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,881,000	1,786,000	1,690,000	1,590,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	1,881,000	1,786,000	1,690,000	1,590,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,786,000	1,690,000	1,590,000	1,487,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,786,000	1,690,000	1,590,000	1,487,000

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	58,694,980	53,800,000	53,000,000	55,900,000
2000 Local Nontax Support	200,000	200,000	200,000	200,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	58,894,980	54,000,000	53,200,000	56,100,000
EXPENDITURES				
Matured Bond Expenditures	36,590,000	23,279,000	22,956,000	24,896,000
Interest on Bonds	32,105,375	26,080,000	29,667,000	29,215,000
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	50,000	100,000	100,000	100,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	68,745,375	49,459,000	52,723,000	54,211,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	-9,850,395	4,541,000	477,000	1,889,000
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	23,200,000	13,349,605	17,890,605	18,367,605
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	23,200,000	13,349,605	17,890,605	18,367,605
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	13,349,605	17,890,605	18,367,605	20,256,605
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	13,349,605	17,890,605	18,367,605	20,256,605

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

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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	1,500,000	1,000,000	1,000,000	1,000,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	10,400,000	5,000,000	10,000,000	10,000,000
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	145,300,000	0	75,000,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	157,200,000	6,000,000	86,000,000	11,000,000
EXPENDITURES				
10 Sites	4,600,000	1,000,000	1,000,000	1,000,000
20 Buildings	112,100,000	50,000,000	50,000,000	40,000,000
30 Equipment	12,800,000	2,000,000	2,000,000	2,000,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	800,000	0	400,000	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	130,300,000	53,000,000	53,400,000	43,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	26,900,000	-47,000,000	32,600,000	-32,000,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	100,000	100,000	100,000	100,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	16,100,000	0	22,350,000
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	23,900,000	34,600,000	3,600,000	13,750,000
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	17,100,000	17,200,000	17,300,000	17,400,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	41,100,000	68,000,000	21,000,000	53,600,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	100,000	100,000	100,000	100,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	16,100,000	0	22,350,000	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	34,600,000	3,600,000	13,750,000	4,000,000
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	17,200,000	17,300,000	17,400,000	17,500,000
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	68,000,000	21,000,000	53,600,000	21,600,000

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 resources to the DSF.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	0	0	0	0
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	0	0	0	0
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
EXPENDITURES				
33 Transportation Equipment Purchases	0	0	0	0
34 Transportation Equipmpent Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	0	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	0	0	0	0

1/ Includes interest portion of purchase contracts.

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

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