

Toppenish School District No.202

BUDGET AND EXCESS LEVY SUMMARY

|   | General Fund | Associated Student Body Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|--------------|------------------------------|-------------------|-----------------------|-----------------------------|
| <b>SECTION A: BUDGET SUMMARY</b>  |              |                              |                   |                       |                             |
| Total Revenues and Other Financing Sources  | 34,915,329   | 227,500                      | 1,783,000         | 1,035,000             | 93,000                      |
| Total Appropriation (Expenditures)  | 34,123,924   | 215,500                      | 1,558,000         | 1,670,000             | 240,000                     |
| Other Financing Uses--Transfers Out (G.L. 536)  | 775,000      | XXXX                         | 0                 | 0                     | 0                           |
| Other Financing Uses (G.L. 535)   | 0            | XXXX                         | 0                 | 0                     | 0                           |
| Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses | 16,405       | 12,000                       | 225,000           | -635,000              | -147,000                    |
| Beginning Total Fund Balance  | 2,260,423    | 150,000                      | 500,000           | 945,000               | 156,000                     |
| Ending Total Fund Balance   | 2,276,828    | 162,000                      | 725,000           | 310,000               | 9,000                       |
| <b>SECTION B: EXCESS LEVIES FOR 2010 COLLECTION</b>   |              |                              |                   |                       |                             |
| Excess levies approved by voters for 2010 collection  | 1,070,000    | 0                            | 0                 | 0                     | 0                           |
| Rollback mandated by school district Board of Directors 1/                                    | 0            | 0                            | 0                 | 0                     | 0                           |
| Net excess levy amount for 2010 collection after rollback                                     | 1,070,000    | XXXX                         | 620,000           | 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.

Toppenish School District No.202

GENERAL FUND FINANCIAL SUMMARY

|   | (1)<br>Actual<br>2007-2008 | (2)<br>% of Total | (3)<br>Budget<br>2008-2009 | (4)<br>% of Total | (5)<br>Budget<br>2009-2010 | (6)<br>% of Total |
|---|----------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|
| <b>ENROLLMENT AND STAFFING SUMMARY</b>        |                            |                   |                            |                   |                            |                   |
| Total K-12 FTE Enrollment Counts              | 3,178.95                   |                   | 3,414.05                   |                   | 3,277.00                   |                   |
| FTE Certificated Employees                    | 230.039                    |                   | 232.565                    |                   | 224.500                    |                   |
| FTE Classified Employees                      | 142.306                    |                   | 139.530                    |                   | 140.920                    |                   |
| <b>FINANCIAL SUMMARY</b>                      |                            |                   |                            |                   |                            |                   |
| Total Revenues and Other Financing Sources    | 32,334,812                 |                   | 35,393,657                 |                   | 34,915,329                 |                   |
| Total Expenditures                            | 31,473,732                 |                   | 35,120,156                 |                   | 34,123,924                 |                   |
| Total Beginning Fund Balance                  | 2,260,423                  |                   | 2,260,423                  |                   | 2,260,423                  |                   |
| Total Ending Fund Balance                     | 2,621,502                  |                   | 1,958,924                  |                   | 2,276,828                  |                   |
| <b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>  |                            |                   |                            |                   |                            |                   |
| Regular Instruction                           | 13,283,784                 | 42.21             | 14,844,356                 | 42.27             | 13,178,769                 | 38.62             |
| Federal Stimulus                              | XXXXX                      |                   | XXXXX                      |                   | 2,890,252                  | 8.47              |
| Special Education Instruction                 | 2,857,421                  | 9.08              | 2,912,004                  | 8.29              | 2,725,357                  | 7.99              |
| Vocational Instruction                        | 623,932                    | 1.98              | 698,057                    | 1.99              | 549,138                    | 1.61              |
| Skills Center Instruction                     | 0                          | 0.00              | 0                          | 0.00              | 0                          | 0.00              |
| Compensatory Education                        | 6,847,059                  | 21.75             | 7,584,486                  | 21.60             | 6,413,844                  | 18.80             |
| Other Instructional Programs                  | 180,590                    | 0.57              | 483,765                    | 1.38              | 450,665                    | 1.32              |
| Community Services                            | 0                          | 0.00              | 23,000                     | 0.07              | 23,000                     | 0.07              |
| Support Services                              | 7,680,947                  | 24.40             | 8,574,488                  | 24.41             | 7,892,899                  | 23.13             |
| Total - Program Groups                        | 31,473,732                 | 100.00            | 35,120,156                 | 100.00            | 34,123,924                 | 100.00            |
| <b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b> |                            |                   |                            |                   |                            |                   |
| Teaching Activities                           | 18,508,157                 | 58.81             | 21,331,942                 | 60.74             | 21,079,052                 | 61.77             |
| Teaching Support                              | 2,456,392                  | 7.80              | 2,506,555                  | 7.14              | 2,628,242                  | 7.70              |
| Other Supportive Activities                   | 5,929,537                  | 18.84             | 6,743,276                  | 19.20             | 6,038,470                  | 17.70             |
| Building Administration                       | 1,650,734                  | 5.24              | 1,598,880                  | 4.55              | 1,591,697                  | 4.66              |
| Central Administration                        | 2,928,912                  | 9.31              | 2,939,503                  | 8.37              | 2,786,463                  | 8.17              |
| Total - Activity Groups                       | 31,473,732                 | 100.00            | 35,120,156                 | 100.00            | 34,123,924                 | 100.00            |
| <b>EXPENDITURE SUMMARY BY OBJECTS</b>         |                            |                   |                            |                   |                            |                   |
| Certificated Salaries                         | 13,289,470                 | 42.22             | 13,814,183                 | 39.33             | 13,587,513                 | 39.82             |
| Classified Salaries                           | 5,608,482                  | 17.82             | 5,517,723                  | 15.71             | 5,486,612                  | 16.08             |

**Toppenish School District No.202**

**GENERAL FUND FINANCIAL SUMMARY**

|  | (1)<br>Actual<br>2007-2008 | (2)<br>% of Total | (3)<br>Budget<br>2008-2009 | (4)<br>% of Total | (5)<br>Budget<br>2009-2010 | (6)<br>% of Total |
|--|----------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|
| Employee Benefits and Payroll Taxes                        | 6,908,232                  | 21.95             | 7,594,061                  | 21.62             | 7,045,170                  | 20.65             |
| Supplies, Instructional Resources and Noncapitalized Items | 2,393,311                  | 7.60              | 3,946,637                  | 11.24             | 3,688,377                  | 10.81             |
| Purchased Services   | 2,805,660                  | 8.91              | 3,544,517                  | 10.09             | 3,777,110                  | 11.07             |
| Travel   | 214,295                    | 0.68              | 291,302                    | 0.83              | 202,547                    | 0.59              |
| Capital Outlay   | 254,283                    | 0.81              | 411,733                    | 1.17              | 336,595                    | 0.99              |
| Total - Objects  | 31,473,732                 | 100.00            | 35,120,156                 | 100.00            | 34,123,924                 | 100.00            |

Toppenish School District No.202

FY ENROLLMENT AND STAFF COUNTS

|   | Final 1/<br>2007-2008 | Budget 2/<br>2008-2009 | Budget 3/<br>2009-2010 |
|---|-----------------------|------------------------|------------------------|
| <b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b> |                       |                        |                        |
| 1. Kindergarten   | 295.34                | 336.00                 | 162.00                 |
| 2. Grade 1  | 279.87                | 290.50                 | 318.00                 |
| 3. Grade 2  | 262.56                | 283.50                 | 285.00                 |
| 4. Grade 3  | 249.00                | 268.00                 | 279.00                 |
| 5. Grade 4  | 259.78                | 263.00                 | 268.00                 |
| 6. Grade 5  | 285.11                | 270.00                 | 261.00                 |
| 7. Grade 6  | 215.07                | 290.00                 | 260.00                 |
| 8. Grade 7  | 225.44                | 227.00                 | 293.00                 |
| 9. Grade 8  | 234.07                | 226.00                 | 220.00                 |
| 10. Grade 9   | 312.00                | 310.77                 | 304.00                 |
| 11. Grade 10  | 246.92                | 278.69                 | 252.00                 |
| 12. Grade 11 (excluding Running Start)                            | 165.77                | 178.19                 | 200.00                 |
| 13. Grade 12 (excluding Running Start)                            | 143.87                | 186.80                 | 171.00                 |
| 14. SUBTOTAL  | 3,174.80              | 3,408.45               | 3,273.00               |
| 15. Running Start   | 4.15                  | 5.60                   | 4.00                   |
| 16. TOTAL K-12  | 3,178.95              | 3,414.05               | 3,277.00               |
| <b>B. STAFF COUNTS (calculate to three decimal places)</b>        |                       |                        |                        |
| 1. General Fund FTE Certificated Employees /4                     | 230.039               | 232.565                | 224.500                |
| 2. General Fund FTE Classified Employees /4                       | 142.306               | 139.530                | 140.920                |

1/ Enrollment and Staff are the final and accepted counts as captured in the P-223 and S-275 Systems, respectively.

2/ Enrollment and staff counts are as reported as of March, at the point when the budget year is opened. These counts remain constant and are not subject to change with subsequent updates to the P-223 and S-275 Systems, 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.

Toppenish School District No.202

SUMMARY OF GENERAL FUND BUDGET

|   | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|---|----------------------------|----------------------------|----------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>   |                            |                            |                            |
| 1000   Local Taxes  | 852,077                    | 863,420                    | 976,000                    |
| 2000   Local Nontax Support   | 1,019,464                  | 1,415,403                  | 679,267                    |
| 3000   State, General Purpose   | 17,844,741                 | 19,706,435                 | 17,793,411                 |
| 4000   State, Special Purpose   | 6,309,324                  | 6,440,676                  | 5,350,641                  |
| 5000   Federal, General Purpose   | 143,414                    | 155,000                    | 155,000                    |
| 6000   Federal, Special Purpose   | 6,113,408                  | 6,262,723                  | 9,261,010                  |
| 7000   Revenues from Other School Districts   | 0                          | 0                          | 0                          |
| 8000   Revenues from Other Entities   | 52,384                     | 400,000                    | 700,000                    |
| 9000   Other Financing Sources  | 0                          | 150,000                    | 0                          |
| <b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  | <b>32,334,812</b>          | <b>35,393,657</b>          | <b>34,915,329</b>          |
| <b>EXPENDITURES</b>   |                            |                            |                            |
| 00   Regular Instruction  | 13,283,784                 | 14,844,356                 | 13,178,769                 |
| 10   Federal Stimulus   | XXXXX                      | XXXXX                      | 2,890,252                  |
| 20   Special Education Instruction  | 2,857,421                  | 2,912,004                  | 2,725,357                  |
| 30   Vocational Education Instruction   | 623,932                    | 698,057                    | 549,138                    |
| 40   Skills Center Instruction  | 0                          | 0                          | 0                          |
| 50 and 60   Compensatory Education Instruction  | 6,847,059                  | 7,584,486                  | 6,413,844                  |
| 70   Other Instructional Programs   | 180,590                    | 483,765                    | 450,665                    |
| 80   Community Services   | 0                          | 23,000                     | 23,000                     |
| 90   Support Services   | 7,680,947                  | 8,574,488                  | 7,892,899                  |
| <b>B. TOTAL EXPENDITURES</b>  | <b>31,473,732</b>          | <b>35,120,156</b>          | <b>34,123,924</b>          |
| <b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>  | <b>500,000</b>             | <b>575,000</b>             | <b>775,000</b>             |
| <b>D. OTHER FINANCING USES (G.L.535) 2/</b>   | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b> | <b>361,079</b>             | <b>-301,499</b>            | <b>16,405</b>              |
| <b>BEGINNING FUND BALANCE</b>   |                            |                            |                            |
| G.L.810 Reserved for Other Items  | 0                          | 0                          | 0                          |
| G.L.815 Reserved for Unequalized Deductible Revenue   | XXXXX                      | XXXXX                      | 0                          |
| G.L.830 Reserved for Debt Service   | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate   | 0                          | 0                          | 0                          |
| G.L.840 Reserved for Inventory  | 0                          | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks  | 0                          | 0                          | 0                          |

Continued

**Toppenish School District No.202**

**SUMMARY OF GENERAL FUND BUDGET**

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| G.L.870 Unreserved, Designated for Other Items                   | 550,000                    | 550,000                    | 550,000                    |
| G.L.875 Unreserved, Designated for Contingencies                 | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance                    | 1,710,423                  | 1,710,423                  | 1,710,423                  |
| <b>F. TOTAL BEGINNING FUND BALANCE</b>                           | <b>2,260,423</b>           | <b>2,260,423</b>           | <b>2,260,423</b>           |
| <b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b> | <b>XXXXX</b>               | <b>XXXXX</b>               | <b>XXXXX</b>               |
| <b>ENDING FUND BALANCE</b>                                       |                            |                            |                            |
| G.L.810 Reserved for Other Items                                 | 0                          | 0                          | 0                          |
| G.L.815 Reserved for Unequalized Deductible Revenue              | XXXXX                      | XXXXX                      | 0                          |
| G.L.830 Reserved for Debt Service                                | 575,000                    | 500,000                    | 775,000                    |
| G.L.835 Reserved for Arbitrage Rebate                            | 0                          | 0                          | 0                          |
| G.L.840 Reserved for Inventory                                   | 100,000                    | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks                             | 0                          | 0                          | 0                          |
| G.L.870 Unreserved, Designated for Other Items                   | 150,000                    | 150,000                    | 150,000                    |
| G.L.875 Unreserved, Designated for Contingencies                 | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance                    | 1,796,502                  | 1,308,924                  | 1,351,828                  |
| <b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>              | <b>2,621,502</b>           | <b>1,958,924</b>           | <b>2,276,828</b>           |

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

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

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

Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|   | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|---|----------------------------|----------------------------|----------------------------|
| <b>LOCAL TAXES</b>  |                            |                            |                            |
| 1100   Local Property Tax   | 852,077                    | 863,420                    | 976,000                    |
| 1300   Sale of Tax Title Property                                 | 0                          | 0                          | 0                          |
| 1400   Local in lieu of Taxes                                     | 0                          | 0                          | 0                          |
| 1500   Timber Excise Tax  | 0                          | 0                          | 0                          |
| 1600   County-Administered Forests                                | 0                          | 0                          | 0                          |
| 1900   Other Local Taxes  | 0                          | 0                          | 0                          |
| <b>1000   TOTAL LOCAL TAXES</b>                                   | <b>852,077</b>             | <b>863,420</b>             | <b>976,000</b>             |
| <b>LOCAL SUPPORT NONTAX</b>                                       |                            |                            |                            |
| 2100   Tuitions and Fees, Unassigned                              | 1,625                      | 2,200                      | 2,200                      |
| 2131   Secondary Vocational Education Tuition                     | 0                          | 0                          | 0                          |
| 2145   Skills Center Tuitions and Fees                            | 0                          | 0                          | 0                          |
| 2171   Traffic Safety Education Fees                              | 19,101                     | 0                          | 0                          |
| 2173   Summer School Tuition and Fees                             | 0                          | 0                          | 0                          |
| 2186   Community School Tuition and Fees                          | 0                          | 0                          | 0                          |
| 2188   Day Care Tuitions and Fees                                 | 0                          | 0                          | 0                          |
| 2200   Sales of Goods, Supplies, and Services, Unassigned         | 198,983                    | 20,000                     | 35,000                     |
| 2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Services | 0                          | 0                          | 0                          |
| 2245   Skills Center, Sales of Goods, Supplies and Services       | 0                          | 0                          | 0                          |
| 2288   Day Care   | 0                          | 0                          | 0                          |
| 2289   Other Community Services                                   | 0                          | 0                          | 0                          |
| 2298   School Food Services                                       | 117,848                    | 95,000                     | 95,000                     |
| 2299   School Bus Revenue   | 1,812                      | 11,000                     | XXXXX                      |
| 2300   Investment Earnings  | 57,604                     | 55,000                     | 55,000                     |
| 2400   Interfund Loan Interest Earnings                           | 0                          | 0                          | 0                          |
| 2500   Gifts and Donations  | 102,601                    | 370,224                    | 358,067                    |
| 2600   Fines and Damages  | 11,279                     | 4,000                      | 4,000                      |
| 2700   Rentals and Leases   | 8,406                      | 5,000                      | 15,000                     |
| 2800   Insurance Recoveries                                       | 33,666                     | 0                          | 0                          |
| 2900   Local Support Nontax, Unassigned                           | 129,688                    | 70,000                     | 40,000                     |
| 2910   E-Rate   | 336,852                    | 782,979                    | 75,000                     |
| <b>2000   TOTAL LOCAL SUPPORT NONTAX</b>                          | <b>1,019,464</b>           | <b>1,415,403</b>           | <b>679,267</b>             |

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Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|   | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|---|----------------------------|----------------------------|----------------------------|
| <b>STATE, GENERAL PURPOSE</b>   |                            |                            |                            |
| 3100   Apportionment  | 14,876,550                 | 16,155,762                 | 16,464,041                 |
| 3121   Special Education--General Apportionment                             | 0                          | 462,020                    | 473,605                    |
| 3300   Local Effort Assistance  | 2,968,191                  | 3,088,653                  | 855,765                    |
| 3600   State Forests  | 0                          | 0                          | 0                          |
| 3900   Other State General Purpose, Unassigned                              | 0                          | 0                          | 0                          |
| <b>3000   TOTAL STATE, GENERAL PURPOSE</b>                                  | <b>17,844,741</b>          | <b>19,706,435</b>          | <b>17,793,411</b>          |
| <b>STATE, SPECIAL PURPOSE</b>   |                            |                            |                            |
| 4100   Special Purpose, Unassigned  | 87,511                     | 0                          | 0                          |
| 4121   Special Education  | 1,773,590                  | 1,769,004                  | 1,862,096                  |
| 4126   State Institutions, Special Education                                | 0                          | 0                          | 0                          |
| 4134   Middle School Career and Technical Education                         | 0                          | 0                          | 0                          |
| 4155   Learning Assistance  | 927,312                    | 1,301,236                  | 1,500,879                  |
| 4156   State Institutions, Centers, and Homes, Delinquent                   | 0                          | 0                          | 0                          |
| 4158   Special and Pilot Programs   | 479,872                    | 427,828                    | 407,362                    |
| 4163   Promoting Academic Success   | 108,922                    | 0                          | 0                          |
| 4165   Transitional Bilingual   | 975,409                    | 972,198                    | 968,837                    |
| 4166   Student Achievement  | 1,373,454                  | 1,386,211                  | 0                          |
| 4174   Highly Capable   | 26,035                     | 29,992                     | 30,363                     |
| 4175   Professional Development   | 0                          | 0                          | 0                          |
| 4188   Day Care   | 0                          | 0                          | 0                          |
| 4198   School Food Services   | 77,288                     | 69,207                     | 68,104                     |
| 4199   Transportation--Operations   | 479,932                    | 485,000                    | 455,000                    |
| 4300   Other State Agencies, Unassigned                                     | 0                          | 0                          | 0                          |
| 4321   Special Education--Other State Agencies                              | 0                          | 0                          | 0                          |
| 4326   State Institutions--Special Education--Other State Agencies          | 0                          | 0                          | 0                          |
| 4356   State Institutions, Centers, Homes, Delinquent--Other State Agencies | 0                          | 0                          | 0                          |
| 4358   Speical and Pilot Programs--Other State Agencies                     | 0                          | 0                          | 58,000                     |
| 4365   Transitional Bilingual--Other State Agencies                         | 0                          | 0                          | 0                          |
| 4388   Day Care--Other State Agencies                                       | 0                          | 0                          | 0                          |
| 4398   School Food Services--Other State Agencies                           | 0                          | 0                          | 0                          |



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Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| 4399   Transportation--Operations--Other State Agencies  | 0                          | 0                          | 0                          |
| <b>4000   TOTAL STATE, SPECIAL PURPOSE</b>               | <b>6,309,324</b>           | <b>6,440,676</b>           | <b>5,350,641</b>           |
| <b>FEDERAL, GENERAL PURPOSE</b>                          |                            |                            |                            |
| 5200   General Purpose Direct Federal Grants, Unassigned | 109                        | 0                          | 0                          |
| 5300   Impact Aid, Maintenance and Operation             | 0                          | 0                          | 0                          |
| 5329   Impact Aid, Special Education Funding             | 40,062                     | 55,000                     | 55,000                     |
| 5400   Federal in lieu of Taxes                          | 0                          | 0                          | 0                          |
| 5500   Federal Forests                                   | 103,242                    | 100,000                    | 100,000                    |
| <b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>             | <b>143,414</b>             | <b>155,000</b>             | <b>155,000</b>             |
| <b>FEDERAL, SPECIAL PURPOSE</b>                          |                            |                            |                            |
| 6100   Special Purpose, OSPI, Unassigned                 | 0                          | 0                          | 5,700                      |
| 6111   Federal Stimulus--Title I                         | XXXXXX                     | XXXXXX                     | 299,289                    |
| 6112   Federal Stimulus--School Improvement              | XXXXXX                     | XXXXXX                     | 0                          |
| 6113   Federal Stimulus--State Stabilization Fund        | XXXXXX                     | XXXXXX                     | 2,848,706                  |
| 6114   Federal Stimulus--IDEA                            | XXXXXX                     | XXXXXX                     | 357,607                    |
| 6118   Federal Stimulus--Competitive Grants              | XXXXXX                     | XXXXXX                     | 0                          |
| 6119   Federal Stimulus--Other                           | XXXXXX                     | XXXXXX                     | 0                          |
| 6121   Special Education--Medicaid Reimbursement         | 0                          | 0                          | 0                          |
| 6124   Special Education--Supplemental                   | 668,060                    | 665,180                    | 710,661                    |
| 6138   Secondary Vocational Education                    | 45,762                     | 45,762                     | 42,927                     |
| 6146   Skills Center                                     | 0                          | 0                          | 0                          |
| 6151   Disadvantaged (formerly Remediation)              | 1,670,747                  | 1,751,863                  | 2,007,078                  |
| 6152   School Improvement, Federal                       | 370,141                    | 407,766                    | 423,895                    |
| 6153   Migrant   | 341,316                    | 285,803                    | 299,139                    |
| 6154   Reading First, Federal                            | 463,374                    | 504,000                    | 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)  | 183,038                    | 243,752                    | 191,629                    |
| 6167   Indian Education JOM                              | 0                          | 0                          | 0                          |
| 6168   Indian Education, ED                              | 0                          | 0                          | 0                          |
| 6176   Targeted Assistance                               | 0                          | 0                          | 0                          |
| 6178   Youth Training Programs                           | 0                          | 0                          | 0                          |

Continued

Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| 6188   Day Care  | 0                          | 0                          | 0                          |
| 6189   Other Community Services                          | 36,715                     | 32,000                     | 32,000                     |
| 6198   School Food Services                              | 1,401,674                  | 1,399,000                  | 1,426,000                  |
| 6199   Transportation--Operations                        | 0                          | 0                          | 0                          |
| 6200   Direct Special Purpose Grants                     | 0                          | 0                          | 0                          |
| 6211   Federal Stimulus--Title I                         | XXXXX                      | XXXXX                      | 0                          |
| 6212   Federal Stimulus--School Improvement              | XXXXX                      | XXXXX                      | 0                          |
| 6213   Federal Stimulus--State Fiscal Stabilization Fund | XXXXX                      | XXXXX                      | 0                          |
| 6214   Federal Stimulus--IDEA                            | XXXXX                      | XXXXX                      | 0                          |
| 6218   Federal Stimulus--Competitive Grants              | XXXXX                      | XXXXX                      | 0                          |
| 6219   Federal Stimulus--Other                           | XXXXX                      | XXXXX                      | 0                          |
| 6221   Special Education--Medicaid Reimbursement         | 0                          | 0                          | 0                          |
| 6224   Special Education--Supplemental                   | 0                          | 0                          | 0                          |
| 6238   Secondary Vocational Education                    | 0                          | 0                          | 0                          |
| 6246   Skills Center                                     | 0                          | 0                          | 0                          |
| 6251   Disadvantaged (formerly Remediation)              | 0                          | 0                          | 0                          |
| 6252   School Improvement, Federal                       | 0                          | 0                          | 0                          |
| 6253   Migrant   | 0                          | 0                          | 0                          |
| 6254   Reading First, Federal                            | 0                          | 0                          | 0                          |
| 6257   Institutions, Neglected and Delinquent            | 0                          | 0                          | 0                          |
| 6261   Head Start  | 0                          | 0                          | 0                          |
| 6262   Math & Science--Professional Development          | 0                          | 0                          | 0                          |
| 6264   Limited English Proficiency (formerly Bilingual)  | 0                          | 0                          | 0                          |
| 6267   Indian Education JOM                              | 0                          | 0                          | 0                          |
| 6268   Indian Education, ED                              | 171,952                    | 116,747                    | 116,747                    |
| 6276   Targeted Assistance                               | 0                          | 0                          | 0                          |
| 6278   Youth Training, Direct Grants                     | 0                          | 0                          | 0                          |
| 6288   Day Care  | 0                          | 0                          | 0                          |
| 6289   Other Community Services                          | 0                          | 0                          | 0                          |
| 6298   School Food Services                              | 0                          | 0                          | 0                          |
| 6299   Transportation--Operations                        | 0                          | 0                          | 0                          |
| 6300   Federal Grants Through Other Agencies, Unassigned | 311,010                    | 302,969                    | 244,216                    |
| 6310   Medicaid Administrative Match                     | 266,186                    | 360,000                    | 111,000                    |

Continued

Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| 6311   Federal Stimulus--Title I                         | XXXXX                      | XXXXX                      | 0                          |
| 6312   Federal Stimulus--School Improvement              | XXXXX                      | XXXXX                      | 0                          |
| 6313   Federal Stimulus--State Fiscal Stabilization Fund | XXXXX                      | XXXXX                      | 0                          |
| 6314   Federal Stimulus--IDEA                            | XXXXX                      | XXXXX                      | 0                          |
| 6318   Federal Stimulus--Competitive Grants              | XXXXX                      | XXXXX                      | 0                          |
| 6319   Federal Stimulus--Other                           | XXXXX                      | XXXXX                      | 0                          |
| 6321   Special Education--Medicaid Reimbursement         | 6,624                      | 0                          | 0                          |
| 6324   Special Education--Supplemental                   | 0                          | 0                          | 0                          |
| 6338   Secondary Vocational Education                    | 0                          | 0                          | 0                          |
| 6346   Skill Center                                      | 0                          | 0                          | 0                          |
| 6351   Disadvantaged (formerly Remediation)              | 0                          | 0                          | 0                          |
| 6352   School Improvement, Federal                       | 12,019                     | 11,881                     | 0                          |
| 6353   Migrant   | 0                          | 0                          | 0                          |
| 6354   Reading First, Federal                            | 12,965                     | 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                              | 30,738                     | 21,000                     | 29,416                     |
| 6368   Indian Education, ED                              | 0                          | 0                          | 0                          |
| 6376   Targeted Assistance                               | 0                          | 0                          | 0                          |
| 6378   Youth Training                                    | 0                          | 0                          | 0                          |
| 6388   Day Care  | 0                          | 0                          | 0                          |
| 6389   Other Community Services                          | 0                          | 0                          | 0                          |
| 6398   School Food Services                              | 0                          | 0                          | 0                          |
| 6399   Transportation--Operations                        | 0                          | 0                          | 0                          |
| 6998   USDA Commodities                                  | 121,087                    | 115,000                    | 115,000                    |
| <b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>               | <b>6,113,408</b>           | <b>6,262,723</b>           | <b>9,261,010</b>           |
| <b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>              |                            |                            |                            |
| 7100   Program Participation, Unassigned                 | 0                          | 0                          | 0                          |
| 7121   Special Education                                 | 0                          | 0                          | 0                          |
| 7131   Vocational Education                              | 0                          | 0                          | 0                          |
| 7145   Skills Center                                     | 0                          | 0                          | 0                          |

Continued

Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| 7163   Promoting Academic Success                        | 0                          | 0                          | 0                          |
| 7189   Other Community Services                          | XXXXX                      | XXXXX                      | 0                          |
| 7197   Support Services                                  | 0                          | 0                          | 0                          |
| 7198   School Food Services                              | 0                          | 0                          | 0                          |
| 7199   Transportation                                    | 0                          | 0                          | 0                          |
| 7301   Nonhigh Participation                             | 0                          | 0                          | 0                          |
| <b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b> | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>REVENUES FROM OTHER ENTITIES</b>                      |                            |                            |                            |
| 8100   Governmental Entities                             | 6,384                      | 400,000                    | 700,000                    |
| 8188   Day Care  | 0                          | 0                          | 0                          |
| 8189   Community Services                                | 0                          | 0                          | 0                          |
| 8198   School Food Services                              | 0                          | 0                          | 0                          |
| 8199   Transportation                                    | 0                          | 0                          | 0                          |
| 8500   Nonfederal, ESD                                   | 46,000                     | 0                          | 0                          |
| <b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>           | <b>52,384</b>              | <b>400,000</b>             | <b>700,000</b>             |
| <b>OTHER FINANCING SOURCES</b>                           |                            |                            |                            |
| 9100   Sale of Bonds                                     | 0                          | 0                          | 0                          |
| 9300   Sale of Equipment                                 | 0                          | 0                          | 0                          |
| 9400   Compensated Loss of Fixed Assets                  | 0                          | 0                          | 0                          |
| 9500   Long-Term Financing                               | 0                          | 0                          | 0                          |
| 9900   Transfers   | 0                          | 150,000                    | 0                          |
| <b>9000 TOTAL OTHER FINANCING SOURCES</b>                | <b>0</b>                   | <b>150,000</b>             | <b>0</b>                   |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>        | <b>32,334,812</b>          | <b>35,393,657</b>          | <b>34,915,329</b>          |

Toppenish School District No.202

EXPENDITURE BY PROGRAM

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| <b>REGULAR INSTRUCTION</b>                               |                            |                            |                            |
| 01   Basic Education                                     | 13,283,784                 | 14,844,356                 | 13,178,769                 |
| <b>00   TOTAL REGULAR INSTRUCTION</b>                    | <b>13,283,784</b>          | <b>14,844,356</b>          | <b>13,178,769</b>          |
| <b>FEDERAL STIMULUS</b>                                  |                            |                            |                            |
| 11   Federal Stimulus - Title I                          | XXXXX                      | XXXXX                      | 274,804                    |
| 12   Federal Stimulus - School Improvement               | XXXXX                      | XXXXX                      | 0                          |
| 13   Federal Stimulus - State Fiscal Stabilization Fund  | XXXXX                      | XXXXX                      | 2,287,097                  |
| 14   Federal Stimulus - IDEA                             | XXXXX                      | XXXXX                      | 328,351                    |
| 18   Federal Stimulus - Competitive Grants               | XXXXX                      | XXXXX                      | 0                          |
| 19   Federal Stimulus - Other                            | XXXXX                      | XXXXX                      | 0                          |
| <b>10   TOTAL FEDERAL STIMULUS</b>                       |                            |                            | <b>2,890,252</b>           |
| <b>SPECIAL EDUCATION INSTRUCTION</b>                     |                            |                            |                            |
| 21   Special Education, Supplemental, State              | 2,077,620                  | 2,220,761                  | 2,022,336                  |
| 24   Special Education, Supplemental, Federal            | 730,223                    | 638,833                    | 652,521                    |
| 26   Special Education, Institutions, State              | 0                          | 0                          | 0                          |
| 29   Special Education, Other, Federal                   | 49,578                     | 52,410                     | 50,500                     |
| <b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>          | <b>2,857,421</b>           | <b>2,912,004</b>           | <b>2,725,357</b>           |
| <b>VOCATIONAL EDUCATION INSTRUCTION</b>                  |                            |                            |                            |
| 31   Vocational, Basic, State                            | 574,825                    | 649,419                    | 509,723                    |
| 34   Middle School Career and Technical Education, State | 0                          | 0                          | 0                          |
| 38   Vocational, Federal                                 | 49,107                     | 48,638                     | 39,415                     |
| 39   Vocational, Other Categorical                       | 0                          | 0                          | 0                          |
| <b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>       | <b>623,932</b>             | <b>698,057</b>             | <b>549,138</b>             |
| <b>SKILLS CENTER INSTRUCTION</b>                         |                            |                            |                            |
| 45   Skills Center, Basic, State                         | 0                          | 0                          | 0                          |
| 46   Skills Center, Federal                              | 0                          | 0                          | 0                          |
| <b>40   TOTAL SKILLS CENTER INSTRUCTION</b>              | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>COMPENSATORY EDUCATION INSTUCTION</b>                 |                            |                            |                            |
| 51   ESEA Disadvantaged, Federal                         | 1,581,566                  | 1,675,302                  | 1,842,877                  |
| 52   Other Title Grants under ESEA, Federal              | 386,435                    | 401,987                    | 390,825                    |
| 53   ESEA Migrant, Federal                               | 323,230                    | 273,317                    | 280,947                    |
| 54   Reading First, Federal                              | 449,365                    | 486,963                    | 0                          |
| 55   Learning Assistance Program (LAP), State            | 896,324                    | 1,244,366                  | 1,378,091                  |
| 56   State Institutions, Centers and Homes, Delinquent   | 0                          | 0                          | 0                          |

Toppenish School District No.202

EXPENDITURE BY PROGRAM

|   | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|---|----------------------------|----------------------------|----------------------------|
| 57   State Institutions, Neglected and Delinquent, Federal  | 0                          | 0                          | 0                          |
| 58   Special and Pilot Programs, State                      | 426,637                    | 838,271                    | 1,165,362                  |
| 61   Head Start, Federal                                    | 0                          | 0                          | 0                          |
| 62   Math and Science, Professional Development, Federal    | 0                          | 0                          | 0                          |
| 63   Promoting Academic Success                             | 113,224                    | 0                          | 0                          |
| 64   Limited English Proficiency, Federal                   | 179,449                    | 238,973                    | 187,872                    |
| 65   Transitional Bilingual, State                          | 906,014                    | 824,456                    | 810,132                    |
| 66   Student Achievement, State                             | 1,085,939                  | 1,207,779                  | 0                          |
| 67   Indian Education, Federal, JOM                         | 24,378                     | 20,100                     | 27,000                     |
| 68   Indian Education, Federal, ED                          | 211,491                    | 111,645                    | 133,772                    |
| 69   Compensatory, Other                                    | 263,006                    | 261,327                    | 196,966                    |
| <b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b> | <b>6,847,059</b>           | <b>7,584,486</b>           | <b>6,413,844</b>           |
| <b>OTHER INSTRUCTIONAL PROGRAMS</b>                         |                            |                            |                            |
| 71   Traffic Safety   | 13,737                     | 15,056                     | 14,803                     |
| 73   Summer School  | 0                          | 0                          | 0                          |
| 74   Highly Capable   | 26,025                     | 24,972                     | 25,389                     |
| 75   Professional Development, State                        | 24,141                     | 0                          | 0                          |
| 76   Targeted Assistance, Federal                           | 0                          | 0                          | 0                          |
| 78   Youth Training Programs, Federal                       | 0                          | 0                          | 0                          |
| 79   Instructional Programs, Other                          | 116,688                    | 443,737                    | 410,473                    |
| <b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>              | <b>180,590</b>             | <b>483,765</b>             | <b>450,665</b>             |
| <b>COMMUNITY SERVICES</b>                                   |                            |                            |                            |
| 81   Public Radio/Television                                | 0                          | 0                          | 0                          |
| 86   Community Schools                                      | 0                          | 0                          | 0                          |
| 88   Day Care   | 0                          | 0                          | 0                          |
| 89   Other Community Services                               | 0                          | 23,000                     | 23,000                     |
| <b>80   TOTAL COMMUNITY SERVICES</b>                        | <b>0</b>                   | <b>23,000</b>              | <b>23,000</b>              |
| <b>SUPPORT SERVICES</b>                                     |                            |                            |                            |
| 97   Districtwide Support                                   | 5,154,854                  | 5,892,362                  | 5,226,608                  |
| 98   School Food Services                                   | 1,726,433                  | 1,783,042                  | 1,805,602                  |
| 99   Pupil Transportation                                   | 799,660                    | 899,084                    | 860,689                    |
| <b>90   TOTAL SUPPORT SERVICES</b>                          | <b>7,680,947</b>           | <b>8,574,488</b>           | <b>7,892,899</b>           |
| <b>TOTAL PROGRAM EXPENDITURES</b>                           | <b>31,473,732</b>          | <b>35,120,156</b>          | <b>34,123,924</b>          |

Toppenish School District No.202

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                                    | 13,178,769   | 0                  |                     | 8,852,690          | 865,529             | 3,133,986             | 189,564                  | 127,000                | 10,000     | 0                  |
| 11   Federal Stimulus - Title I                         | 274,804      | 0                  |                     | 208,627            | 0                   | 66,177                | 0                        | 0                      | 0          | 0                  |
| 12   Federal Stimulus - School Improvement              | 0            | 0                  | 0                   | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 13   Federal Stimulus - State Fiscal Stabilization Fund | 2,287,097    | 108,300            |                     | 267,260            | 0                   | 84,563                | 806,037                  | 910,105                | 26,332     | 84,500             |
| 14   Federal Stimulus - IDEA                            | 328,351      | 0                  |                     | 151,081            | 14,061              | 68,209                | 0                        | 95,000                 | 0          | 0                  |
| 18   Federal Stimulus - Competitive Grants              | 0            | 0                  | 0                   | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 19   Federal Stimulus - Other                           | 0            | 0                  | 0                   | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 21   Sp Ed, Sup, St                                     | 2,022,336    | 0                  |                     | 669,169            | 532,957             | 565,799               | 24,411                   | 215,000                | 5,000      | 10,000             |
| 24   Sp Ed, Sup, Fed                                    | 652,521      | 0                  |                     | 457,268            | 14,309              | 168,211               | 10,235                   | 648                    | 1,850      | 0                  |
| 26   Sp Ed, Inst, St                                    | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 29   Sp Ed, Oth, Fed                                    | 50,500       | 4,674              |                     | 0                  | 20,000              | 2,668                 | 23,158                   | 0                      | 0          | 0                  |
| TOTAL SPECIAL EDUCATION INSTRUCTION                     | 5,615,609    | 112,974            | 0                   | 1,753,405          | 581,327             | 955,627               | 863,841                  | 1,220,753              | 33,182     | 94,500             |
| 31   Voc, Basic, St                                     | 509,723      | 1,000              |                     | 351,491            | 13,451              | 114,181               | 15,000                   | 2,600                  | 2,700      | 9,300              |
| 34   MidSchCar/Tec                                      | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 38   Voc, Fed   | 39,415       | 0                  |                     | 3,616              | 18,036              | 13,058                | 3,095                    | 1,600                  | 10         | 0                  |
| 39   Voc, Other   | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |

Toppenish School District No.202

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 |
|--|--------------|--------------------|---------------------|--------------------|---------------------|-----------------------|--------------------------|------------------------|------------|--------------------|
| TOTAL VOCATIONAL EDUCATION INSTRUCTION | 549,138      | 1,000              |                     | 355,107            | 31,487              | 127,239               | 18,095                   | 4,200                  | 2,710      | 9,300              |
| 45   Skil Cnt, Bas, St                 | 0            | 0                  | 0                   | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 46   Skill Cntr, Fed                   | 0            | 0                  | 0                   | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| TOTAL SKILLS CENTER INSTRUCTION        | 0            | 0                  | 0                   | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 51   Disadvant, Fed                    | 1,842,877    | 25,002             |                     | 783,919            | 306,167             | 437,252               | 106,520                  | 141,204                | 40,864     | 1,949              |
| 52   Schl Imprv, Fed                   | 390,825      | 0                  | 0                   | 173,371            | 9,136               | 38,375                | 68,223                   | 60,758                 | 10,020     | 30,942             |
| 53   Migrant, Fed                      | 280,947      | 700                |                     | 92,190             | 78,931              | 74,450                | 28,510                   | 3,000                  | 3,166      | 0                  |
| 54   Read First, Fed                   | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 55   LAP                               | 1,378,091    | 0                  |                     | 614,851            | 250,176             | 376,919               | 45,145                   | 75,000                 | 6,000      | 10,000             |
| 56   St In, Ctr/Hm, D                  | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 57   St In, N/D, Fed                   | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 58   Sp/Plt Pgm, St                    | 1,165,362    | 10,250             |                     | 116,708            | 0                   | 30,710                | 772,534                  | 216,848                | 18,312     | 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                  |
| 63   PAS                               | 0            | 0                  | 0                   | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 64   LEP, Fed                          | 187,872      | 8,712              |                     | 104,651            | 34,169              | 39,141                | 1,199                    | 0                      | 0          | 0                  |
| 65   Tran Biling, St                   | 810,132      | 0                  |                     | 266,093            | 248,416             | 283,009               | 0                        | 3,210                  | 500        | 8,904              |
| 66   Stu Achvmnt, St                   | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 67   Ind Ed, Fd, JOM                   | 27,000       | 0                  |                     | 0                  | 0                   | 0                     | 15,881                   | 5,869                  | 5,250      | 0                  |
| 68   Ind Ed, Fd, ED                    | 133,772      | 0                  |                     | 33,870             | 57,704              | 37,028                | 750                      | 3,117                  | 1,303      | 0                  |



Toppenish School District No.202

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 |
|--|--------------|--------------------|---------------------|--------------------|---------------------|-----------------------|--------------------------|------------------------|------------|--------------------|
| 69   Comp, Othr                          | 196,966      | 12,325             |                     | 0                  | 77,896              | 30,254                | 45,135                   | 11,188                 | 20,168     | 0                  |
| TOTAL COMPENSATORY EDUCATION INSTRUCTION | 6,413,844    | 56,989             | 0                   | 2,185,653          | 1,062,595           | 1,347,138             | 1,083,897                | 520,194                | 105,583    | 51,795             |
| 71   Traffic Safety                      | 14,803       | 0                  |                     | 12,000             | 0                   | 2,803                 | 0                        | 0                      | 0          | 0                  |
| 73   Summer School                       | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 74   Highly Capable                      | 25,389       | 0                  |                     | 5,000              | 2,000               | 935                   | 11,584                   | 2,598                  | 3,272      | 0                  |
| 75   Prof Dev, State                     | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 76   Target Asst, Fed                    | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 78   Yth Trg Pm, Fed                     | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 79   Inst Pgm, Othr                      | 410,473      | 0                  |                     | 107,097            | 77,629              | 78,832                | 30,700                   | 99,215                 | 5,000      | 12,000             |
| TOTAL OTHER INSTRUCTIONAL PROGRAMS       | 450,665      | 0                  |                     | 124,097            | 79,629              | 82,570                | 42,284                   | 101,813                | 8,272      | 12,000             |
| 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                  |
| 88   Day Care                            | 0            | 0                  |                     | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 89   Othr Comm Srv                       | 23,000       | 23,000             | 0                   | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| TOTAL COMMUNITY SERVICES                 | 23,000       | 23,000             | 0                   | 0                  | 0                   | 0                     | 0                        | 0                      | 0          | 0                  |
| 97   Distwide Suppt                      | 5,226,608    | 25,100             | -30,955             | 316,561            | 1,812,140           | 787,216               | 443,996                  | 1,682,650              | 37,900     | 152,000            |
| 98   Schl Food Serv                      | 1,805,602    | 11,000             | -37,500             | 0                  | 556,259             | 331,543               | 835,200                  | 93,000                 | 4,100      | 12,000             |
| 99   Pupil Transp                        | 860,689      | 0                  | -161,608            | 0                  | 497,646             | 279,851               | 211,500                  | 27,500                 | 800        | 5,000              |
| TOTAL SUPPORT SERVICES                   | 7,892,899    | 36,100             | -230,063            | 316,561            | 2,866,045           | 1,398,610             | 1,490,696                | 1,803,150              | 42,800     | 169,000            |

Toppenish School District No.202

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

| Program       | Total<br>Object | (0)<br>Debit<br>Transfer | (1)<br>Credit<br>Transfer | (2)<br>Cert.<br>Salaries | (3)<br>Class.<br>Salaries | (4)<br>Employee<br>Benefits | (5)<br>Supplies /<br>Materials | (7)<br>Purchased<br>Services | (8)<br>Travel | (9)<br>Capital<br>Outlay |
|---------------|-----------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| OBJECT TOTALS | 34,123,924      | 230,063                  | -230,063                  | 13,587,513               | 5,486,612                 | 7,045,170                   | 3,688,377                      | 3,777,110                    | 202,547       | 336,595                  |

Toppenish School District No.202

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

| Object of Expenditure                   | (1)<br>Actual<br>2007-2008 | (2)<br>% of<br>Total | (3)<br>Budget<br>2008-2009 | (4)<br>% of<br>Total | (5)<br>Budget<br>2009-2010 | (6)<br>% of<br>Total |
|---|----------------------------|----------------------|----------------------------|----------------------|----------------------------|----------------------|
| (0) Debit Transfers                     | 168,895                    | XXXXX                | 213,642                    | XXXXX                | 230,063                    | XXXXX                |
| (1) Credit Transfers                    | -168,895                   | XXXXX                | -213,642                   | XXXXX                | -230,063                   | XXXXX                |
| (2) Certificated Salaries               | 13,289,470                 | 42.22                | 13,814,183                 | 39.33                | 13,587,513                 | 39.82                |
| (3) Classified Salaries                 | 5,608,482                  | 17.82                | 5,517,723                  | 15.71                | 5,486,612                  | 16.08                |
| (4) Employee Benefits and Payroll Taxes | 6,908,232                  | 21.95                | 7,594,061                  | 21.62                | 7,045,170                  | 20.65                |
| (5) Supplies and Materials              | 2,393,311                  | 7.60                 | 3,946,637                  | 11.24                | 3,688,377                  | 10.81                |
| (7) Purchased Services                  | 2,805,660                  | 8.91                 | 3,544,517                  | 10.09                | 3,777,110                  | 11.07                |
| (8) Travel                              | 214,295                    | 0.68                 | 291,302                    | 0.83                 | 202,547                    | 0.59                 |
| (9) Capital Outlay                      | 254,283                    | 0.81                 | 411,733                    | 1.17                 | 336,595                    | 0.99                 |
| <b>TOTAL EXPENDITURES</b>               | <b>31,473,732</b>          | <b>100.00</b>        | <b>35,120,156</b>          | <b>100.00</b>        | <b>34,123,924</b>          | <b>100.00</b>        |

Toppenish School District No.202

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

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

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

|                                | (1)<br>Excess Levy Amount | (2)<br>Est. Timber Levy | (3)<br>Net Levy Amount<br>(Col.1 - Col.2) | (4)<br>Collection % 1/ | (5)<br>Amount Budgeted<br>(Col.3 x Col.4) |
|--------------------------------|---------------------------|-------------------------|---|------------------------|---|
| Fall 2009                      | 870,000                   | 0                       | 870,000                                   | 47.00                  | 408,900                                   |
| Spring 2010                    | 1,070,000                 | 0                       | 1,070,000                                 | 53.00                  | 567,100                                   |
| <b>1100 TOTAL LOCAL TAXES:</b> |                           |                         |   |                        | <b>976,000</b>                            |

**PART II: TIMBER EXCISE TAX**

|                                  | (1)<br>Timber Assessed<br>Valuation /3 | (2)<br>\$ Per Thousand /2 | (3)<br>Est Timber Levy<br>(Col.1 x Col.2) | (4)<br>Collection % | (5)<br>Amount Budgeted<br>(Col.3 x Col.4) |
|----------------------------------|--|---------------------------|---|---------------------|---|
| Fall 2009                        | 0                                      | 0.000                     | 0   | 0.00                | XXXXX                                     |
| Spring 2010                      | 0                                      | 0.000                     | 0   | 100.00              | 0   |
| <b>1500 TIMBER EXCISE TAXES:</b> |  |                           |   |                     | <b>0</b>                                  |

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

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

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

Toppenish School District No.202

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| <b>REVENUES</b>  |                            |                            |                            |
| 100   General Student Body                                       | 97,179                     | 131,500                    | 115,000                    |
| 200   Atheltics  | 44,498                     | 51,000                     | 46,000                     |
| 300   Classes  | 21,147                     | 34,000                     | 28,000                     |
| 400   Clubs  | 45,913                     | 20,500                     | 31,500                     |
| 600   Private Moneys   | 4,362                      | 11,000                     | 7,000                      |
| <b>A. TOTAL REVENUES</b>   | <b>213,099</b>             | <b>248,000</b>             | <b>227,500</b>             |
| <b>EXPENDITURES</b>  |                            |                            |                            |
| 100   General Student Body                                       | 86,695                     | 134,500                    | 102,000                    |
| 200   Atheltics  | 49,303                     | 63,000                     | 52,000                     |
| 300   Classes  | 20,661                     | 30,000                     | 27,000                     |
| 400   Clubs  | 40,583                     | 25,500                     | 27,500                     |
| 600   Private Moneys   | 3,377                      | 10,000                     | 7,000                      |
| <b>B. TOTAL EXPENDITURES</b>                                     | <b>200,619</b>             | <b>263,000</b>             | <b>215,500</b>             |
| <b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>       | <b>12,479</b>              | <b>-15,000</b>             | <b>12,000</b>              |
| <b>BEGINNING FUND BALANCE</b>                                    |                            |                            |                            |
| G.L.810   Reserved for Other Items                               | 0                          | 0                          | 0                          |
| G.L.840   Reserved for Inventory                                 | 0                          | 0                          | 0                          |
| G.L.850   Reserved for Uninsured Risks                           | 0                          | 0                          | 0                          |
| G.L.870   Unreserved, Designated for Other Items                 | 0                          | 0                          | 0                          |
| G.L.890   Unreserved, Undesignated Fund Balance                  | 107,539                    | 150,000                    | 150,000                    |
| <b>D. TOTAL BEGINNING FUND BALANCE</b>                           | <b>107,539</b>             | <b>150,000</b>             | <b>150,000</b>             |
| <b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b> |                            | <b>XXXXX</b>               | <b>XXXXX</b>               |
| <b>ENDING FUND BALANCE</b>                                       |                            |                            |                            |
| G.L.810   Reserved for Other Items                               | 0                          | 0                          | 0                          |
| G.L.840   Reserved for Inventory                                 | 0                          | 0                          | 0                          |
| G.L.850   Reserved for Uninsured Risks                           | 0                          | 0                          | 0                          |
| G.L.870   Unreserved, Designated for Other Items                 | 0                          | 0                          | 0                          |
| G.L.890   Unreserved, Undesignated Fund Balance                  | 120,018                    | 135,000                    | 162,000                    |
| <b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>                     | <b>120,018</b>             | <b>135,000</b>             | <b>162,000</b>             |

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

**Toppenish School District No.202**  
**SUMMARY OF DEBT SERVICE FUND BUDGET**

|   | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|---|----------------------------|----------------------------|----------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>   |                            |                            |                            |
| 1000   Local Taxes  | 587,284                    | 620,000                    | 620,000                    |
| 2000   Local Nontax Support   | 28,946                     | 4,000                      | 8,000                      |
| 3000   State, General Purpose   | 0                          | 0                          | 0                          |
| 5000   Federal, General Purpose   | 466,155                    | 350,000                    | 380,000                    |
| 9000   Other Financing Sources  | 503,892                    | 575,000                    | 775,000                    |
| <b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  | <b>1,586,278</b>           | <b>1,549,000</b>           | <b>1,783,000</b>           |
| <b>EXPENDITURES</b>   |                            |                            |                            |
| Matured Bond Expenditures   | 530,000                    | 780,000                    | 765,000                    |
| Interest on Bonds   | 811,885                    | 825,400                    | 793,000                    |
| Interfund Loan Interest   | 0                          | 0                          | 0                          |
| Bond Transfer Fees  | 0                          | 0                          | 0                          |
| Arbitrage Rebate  | 0                          | 0                          | 0                          |
| UnderWriter's Fees  | 0                          | 0                          | 0                          |
| <b>B. TOTAL EXPENDITURES</b>  | <b>1,341,885</b>           | <b>1,605,400</b>           | <b>1,558,000</b>           |
| <b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>   | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>D. OTHER FINANCING USES (G.L.535)</b>  | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)<br/>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b> | <b>244,393</b>             | <b>-56,400</b>             | <b>225,000</b>             |
| <b>BEGINNING FUND BALANCE</b>   |                            |                            |                            |
| G.L.810 Reserved for Other Items  | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate   | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance   | 287,281                    | 450,613                    | 500,000                    |
| <b>F. TOTAL BEGINNING FUND BALANCE</b>  | <b>287,281</b>             | <b>450,613</b>             | <b>500,000</b>             |
| <b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>  | <b>XXXXX</b>               | <b>XXXXX</b>               | <b>XXXXX</b>               |
| <b>ENDING FUND BALANCE</b>  |                            |                            |                            |
| G.L.810 Reserved for Other Items  | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate   | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance   | 531,674                    | 394,213                    | 725,000                    |
| <b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>  | <b>531,674</b>             | <b>394,213</b>             | <b>725,000</b>             |

Toppenish School District No.202

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| <b>LOCAL TAXES</b>                                       |                            |                            |                            |
| 1100   Local Property Taxes                              | 587,284                    | 620,000                    | 620,000                    |
| 1300   Sale of Tax Title Property                        | 0                          | 0                          | 0                          |
| 1400   Local in lieu of Taxes                            | 0                          | 0                          | 0                          |
| 1500   Timber Excise Tax                                 | 0                          | 0                          | 0                          |
| 1600   County-Administered Forests                       | 0                          | 0                          | 0                          |
| 1900   Other Local Taxes                                 | 0                          | 0                          | 0                          |
| <b>1000   TOTAL LOCAL TAXES</b>                          | <b>587,284</b>             | <b>620,000</b>             | <b>620,000</b>             |
| <b>LOCAL SUPPORT NONTAX</b>                              |                            |                            |                            |
| 2300   Investment Earnings                               | 15,446                     | 4,000                      | 8,000                      |
| 2700   Rentals and Leases                                | 13,500                     | 0                          | 0                          |
| 2900   Local Support Nontax, Unassigned                  | 0                          | 0                          | 0                          |
| <b>2000   TOTAL LOCAL NONTAX SUPPORT</b>                 | <b>28,946</b>              | <b>4,000</b>               | <b>8,000</b>               |
| <b>STATE, GENERAL PURPOSE</b>                            |                            |                            |                            |
| 3600   State Forests                                     | 0                          | 0                          | 0                          |
| 3900   Other State General Purpose, Unassigned           | 0                          | 0                          | 0                          |
| <b>3000   TOTAL STATE, GENERAL PURPOSE</b>               | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>FEDERAL, GENERAL PURPOSE</b>                          |                            |                            |                            |
| 5200   General Purpose Direct Federal Grants, Unassigned | 0                          | 0                          | 0                          |
| 5300   Impact Aid, Maintenance and Operation             | 466,155                    | 350,000                    | 380,000                    |
| 5400   Federal in lieu of Taxes                          | 0                          | 0                          | 0                          |
| 5500   Federal Forests                                   | 0                          | 0                          | 0                          |
| <b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>             | <b>466,155</b>             | <b>350,000</b>             | <b>380,000</b>             |
| <b>OTHER FINANCING SOURCES</b>                           |                            |                            |                            |
| 9100   Sale of Bonds                                     | 0                          | 0                          | 0                          |
| 9200   Sale of Real Property                             | 0                          | 0                          | 0                          |
| 9600   Sale of Refunding Bonds                           | 3,892                      | 0                          | 0                          |
| 9900   Transfers   | 500,000                    | 575,000                    | 775,000                    |
| <b>9000   TOTAL OTHER FINANCING SOURCES</b>              | <b>503,892</b>             | <b>575,000</b>             | <b>775,000</b>             |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>        | <b>1,586,278</b>           | <b>1,549,000</b>           | <b>1,783,000</b>           |

Toppenish School District No.202

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)<br>Excess Levy Amount | (2)<br>Est. Timber Levy | (3)<br>Net Levy Amount<br>(Col.1 - Col.2) | (4)<br>Collection % 1/ | (5)<br>Amount Budgeted<br>(Col.3 x Col.4) |
|--------------------------------|---------------------------|-------------------------|---|------------------------|---|
| Fall 2009                      | 620,000                   | 0                       | 620,000                                   | 47.00                  | 291,400                                   |
| Spring 2010                    | 620,000                   | 0                       | 620,000                                   | 53.00                  | 328,600                                   |
| <b>1100 TOTAL LOCAL TAXES:</b> |                           |                         |   |                        | <b>620,000</b>                            |

**PART II: TIMBER EXCISE TAX**

|                                  | (1)<br>Timber Assessed<br>Valuation | (2)<br>\$ Per Thousand /2 | (3)<br>Est Timber Levy<br>(Col.1 x Col.2) | (4)<br>Collection % | (5)<br>Amount Budgeted<br>(Col.3 x Col.4) |
|----------------------------------|-------------------------------------|---------------------------|---|---------------------|---|
| Fall 2009                        | 0                                   | 0.000                     | 0   | 0.00                | XXXXX                                     |
| Spring 2010                      | 0                                   | 0.000                     | 0   | 100.00              | 0   |
| <b>1500 TIMBER EXCISE TAXES:</b> |                                     |                           |   |                     | <b>0</b>                                  |

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

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



Toppenish School District No.202

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

|   | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|---|----------------------------|----------------------------|----------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>   |                            |                            |                            |
| 1000   Local Taxes  | 0                          | 0                          | 0                          |
| 2000   Local Nontax Support   | 321,569                    | 165,000                    | 35,000                     |
| 3000   State, General Purpose   | 0                          | 0                          | 0                          |
| 4000   State, Special Purpose   | 5,659,619                  | 9,000,000                  | 1,000,000                  |
| 5000   Federal, General Purpose   | 0                          | 0                          | 0                          |
| 6000   Federal, Special Purpose   | 0                          | 0                          | 0                          |
| 7000   Revenues from Other School Districts   | 0                          | 0                          | 0                          |
| 8000   Revenues from Other Entities   | 0                          | 0                          | 0                          |
| 9000   Other Financing Sources  | 0                          | 0                          | 0                          |
| <b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  | <b>5,981,187</b>           | <b>9,165,000</b>           | <b>1,035,000</b>           |
| <b>EXPENDITURES</b>   |                            |                            |                            |
| 10   Sites  | 0                          | 0                          | 0                          |
| 20   Buildings  | 14,445,675                 | 10,100,000                 | 1,670,000                  |
| 30   Equipment  | 339,846                    | 370,000                    | 0                          |
| 40   Energy   | 0                          | 0                          | 0                          |
| 50   Sales and Lease Expenditures   | 0                          | 0                          | 0                          |
| 60   Bond Issuance Expenditures   | 1,643                      | 0                          | 0                          |
| 90   Debt Expenditures  | 0                          | 0                          | 0                          |
| <b>B. TOTAL EXPENDITURES</b>  | <b>14,787,164</b>          | <b>10,470,000</b>          | <b>1,670,000</b>           |
| <b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>  | <b>0</b>                   | <b>150,000</b>             | <b>0</b>                   |
| <b>D. OTHER FINANCING USES (G.L.535) 2/</b>   | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b> | <b>-8,805,976</b>          | <b>-1,455,000</b>          | <b>-635,000</b>            |
| <b>BEGINNING FUND BALANCE</b>   |                            |                            |                            |
| G.L.810 Reserved for Other Items  | 0                          | 0                          | 0                          |
| G.L.830 Reserved for Debt Service   | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate   | 0                          | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks  | 0                          | 0                          | 0                          |
| G.L.861 Reserve of Bond Proceeds  | 9,093,746                  | 0                          | 0                          |
| G.L.862 Reserve of Levy Proceeds  | 0                          | 0                          | 0                          |
| G.L.863 Reserve of State Proceeds   | 0                          | 0                          | 0                          |
| G.L.864 Reserve of Federal Proceeds   | 0                          | 0                          | 0                          |

Continued

Toppenish School District No.202

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| G.L.865 Reserve of Other Proceeds                                | 0                          | 0                          | 0                          |
| G.L.870 Unreserved, Designated for Other Items                   | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance                    | 972,102                    | 2,800,000                  | 945,000                    |
| <b>F. TOTAL BEGINNING FUND BALANCE</b>                           | <b>10,065,849</b>          | <b>2,800,000</b>           | <b>945,000</b>             |
| <b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b> | <b>XXXXX</b>               | <b>XXXXX</b>               | <b>XXXXX</b>               |
| <b>ENDING FUND BALANCE</b>                                       |                            |                            |                            |
| G.L.810 Reserved for Other Items                                 | 0                          | 0                          | 0                          |
| G.L.830 Reserved for Debt Service                                | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate                            | 0                          | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks                             | 0                          | 0                          | 0                          |
| G.L.861 Reserve of Bond Proceeds                                 | 0                          | 0                          | 0                          |
| G.L.862 Reserve of Levy Proceeds                                 | 0                          | 0                          | 0                          |
| G.L.863 Reserve of State Proceeds                                | 0                          | 0                          | 0                          |
| G.L.864 Reserve of Federal Proceeds                              | 0                          | 0                          | 0                          |
| G.L.865 Reserve of Other Proceeds                                | 0                          | 0                          | 0                          |
| G.L.870 Unreserved, Designated for Other Items                   | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance                    | 1,259,872                  | 1,345,000                  | 310,000                    |
| <b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>              | <b>1,259,872</b>           | <b>1,345,000</b>           | <b>310,000</b>             |

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

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

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

Toppenish School District No.202

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|   | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|---|----------------------------|----------------------------|----------------------------|
| <b>LOCAL TAXES</b>  |                            |                            |                            |
| 1100   Local Property Tax                                 | 0                          | 0                          | 0                          |
| 1300   Sale of Tax Title Property                         | 0                          | 0                          | 0                          |
| 1400   Local in lieu of Taxes                             | 0                          | 0                          | 0                          |
| 1500   Timber Excise Tax                                  | 0                          | 0                          | 0                          |
| 1600   County-Administered Forests                        | 0                          | 0                          | 0                          |
| 1900   Other Local Taxes                                  | 0                          | 0                          | 0                          |
| <b>1000   TOTAL LOCAL TAXES</b>                           | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>LOCAL SUPPORT NONTAX</b>                               |                            |                            |                            |
| 2200   Sales of Goods, Supplies, and Services, Unassigned | 0                          | 0                          | 0                          |
| 2300   Investment Earnings                                | 317,639                    | 150,000                    | 20,000                     |
| 2400   Interfund Loan Interest Earnings                   | 0                          | 0                          | 0                          |
| 2500   Gifts and Donations                                | 0                          | 0                          | 0                          |
| 2600   Fines and Damages                                  | 0                          | 0                          | 0                          |
| 2700   Rentals and Leases                                 | 3,930                      | 15,000                     | 15,000                     |
| 2800   Insurance Recoveries                               | 0                          | 0                          | 0                          |
| 2900   Local Support Nontax, Unassigned                   | 0                          | 0                          | 0                          |
| 2910   E-Rate   | 0                          | 0                          | 0                          |
| <b>2000   TOTAL LOCAL NONTAX SUPPORT</b>                  | <b>321,569</b>             | <b>165,000</b>             | <b>35,000</b>              |
| <b>STATE, GENERAL PURPOSE</b>                             |                            |                            |                            |
| 3600   State Forests                                      | 0                          | 0                          | 0                          |
| 3900   Other State General Purpose, Unassigned            | 0                          | 0                          | 0                          |
| <b>3000   TOTAL STATE, GENERAL PURPOSE</b>                | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>STATE, SPECIAL PURPOSE</b>                             |                            |                            |                            |
| 4100   Special Purpose, Unassigned                        | 0                          | 9,000,000                  | 1,000,000                  |
| 4130   State Matching, Paid Direct to Districts           | 5,659,619                  | 0                          | 0                          |
| 4166   Student Achievement                                | 0                          | 0                          | 0                          |
| 4230   State Matching, Paid Direct to Contractors         | 0                          | 0                          | 0                          |
| 4300   Other State Agencies, Unassigned                   | 0                          | 0                          | 0                          |
| 4330   State Matching--Other                              | 0                          | 0                          | 0                          |
| <b>4000   TOTAL STATE, SPECIAL PURPOSE</b>                | <b>5,659,619</b>           | <b>9,000,000</b>           | <b>1,000,000</b>           |
| <b>FEDERAL, GENERAL PURPOSE</b>                           |                            |                            |                            |
| 5200   General Purpose Direct Federal Grants, Unassigned  | 0                          | 0                          | 0                          |

Continued

Toppenish School District No.202

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| 5300   Impact Aid, Maintenance and Operation             | 0                          | 0                          | 0                          |
| 5400   Federal in lieu of Taxes                          | 0                          | 0                          | 0                          |
| 5500   Federal Forests                                   | 0                          | 0                          | 0                          |
| <b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>             | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>FEDERAL, SPECIAL PURPOSE</b>                          |                            |                            |                            |
| 6200   Direct Special Purpose Grants                     | 0                          | 0                          | 0                          |
| 6240   Impact Aid  | 0                          | 0                          | 0                          |
| 6300   Federal Grants Through Other Agencies, Unassigned | 0                          | 0                          | 0                          |
| <b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>               | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>              |                            |                            |                            |
| 7100   Program Participation, Unassigned                 | 0                          | 0                          | 0                          |
| <b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b> | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>REVENUES FROM OTHER ENTITIES</b>                      |                            |                            |                            |
| 8100   Governmental Entities                             | 0                          | 0                          | 0                          |
| 8500   Nonfederal ESD                                    | 0                          | 0                          | 0                          |
| <b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>           | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>OTHER FINANCING SOURCES</b>                           |                            |                            |                            |
| 9100   Sale of Bonds                                     | 0                          | 0                          | 0                          |
| 9200   Sale of Real Property                             | 0                          | 0                          | 0                          |
| 9300   Sale of Equipment                                 | 0                          | 0                          | 0                          |
| 9400   Compensated Loss of Fixed Assets                  | 0                          | 0                          | 0                          |
| 9500   Long-Term Financing                               | 0                          | 0                          | 0                          |
| 9900   Transfers   | 0                          | 0                          | 0                          |
| <b>9000 TOTAL OTHER FINANCING SOURCES</b>                | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>        | <b>5,981,187</b>           | <b>9,165,000</b>           | <b>1,035,000</b>           |

Toppenish School District No.202

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

|  | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|--|----------------------------|----------------------------|----------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>                        |                            |                            |                            |
| 1100   Local Property Tax  | 0                          | 0                          | 0                          |
| 1300   Sale of Tax Title Property                                  | 0                          | 0                          | 0                          |
| 1400   Local in lieu of Taxes                                      | 0                          | 0                          | 0                          |
| 1500   Timber Excise Tax   | 0                          | 0                          | 0                          |
| 1600   County-Administered Forests                                 | 0                          | 0                          | 0                          |
| 1900   Other Local Taxes   | 0                          | 0                          | 0                          |
| 2200   Sales of Goods, Supplies, and Services, Unassigned          | 0                          | 0                          | 0                          |
| 2299   School Bus Revenue  | 0                          | 0                          | 0                          |
| 2300   Investment Earnings   | 5,630                      | 2,000                      | 2,000                      |
| 2500   Gifts and Donations   | 0                          | 0                          | 0                          |
| 2600   Fines and Damages   | 0                          | 0                          | 0                          |
| 2700   Rentals and Leases  | 0                          | 0                          | 0                          |
| 2800   Insurance Recoveries  | 0                          | 0                          | 0                          |
| 2900   Local Support Nontax, Unassigned                            | 0                          | 0                          | 0                          |
| 3600   State Forests   | 0                          | 0                          | 0                          |
| 4499   Transportation Reimbursement Depreciation                   | 97,288                     | 91,000                     | 91,000                     |
| 5300   Impact Aid, Maintenance and Operation                       | 0                          | 0                          | 0                          |
| 5400   Federal in lieu of Taxes                                    | 0                          | 0                          | 0                          |
| 8100   Governmental Entities                                       | 0                          | 0                          | 0                          |
| 8500   NonFederal ESD  | 0                          | 0                          | 0                          |
| 9100   Sale of Bonds   | 0                          | 0                          | 0                          |
| 9300   Sale of Equipment   | 0                          | 0                          | 0                          |
| 9400   Compensated Loss of Fixed Assets                            | 0                          | 0                          | 0                          |
| 9500   Long-Term Financing   | 0                          | 0                          | 0                          |
| <b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b> | <b>102,917</b>             | <b>93,000</b>              | <b>93,000</b>              |
| <b>B. 9900 TRANSFERS IN (from the General Fund)</b>                | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>               | <b>102,917</b>             | <b>93,000</b>              | <b>93,000</b>              |
| <b>EXPENDITURES</b>  |                            |                            |                            |
| <b>Program 97 Districtwide Support</b>                             |                            |                            |                            |
| Act 83 Interest 1/   | 0                          | 0                          | 0                          |
| Act 84 Principal   | 0                          | 0                          | 0                          |
| Act 85 Debt-Related Expenditures                                   | 0                          | 0                          | 0                          |

Continued

Toppenish School District No.202

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

|   | (1)<br>Actual<br>2007-2008 | (2)<br>Budget<br>2008-2009 | (3)<br>Budget<br>2009-2010 |
|---|----------------------------|----------------------------|----------------------------|
| <b>Program 99 Pupil Transportation</b>  |                            |                            |                            |
| Act 57 Cash Purchases/Rebuilding of Transportation Equipment  | 99,389                     | 110,000                    | 240,000                    |
| Act 58 Contract Purchases/Rebuilding of Transportation Equipment  | 0                          | 0                          | 0                          |
| <b>D. TOTAL EXPENDITURES</b>  | <b>99,389</b>              | <b>110,000</b>             | <b>240,000</b>             |
| <b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>  | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>F. OTHER FINANCING USES (G.L.535) 3/</b>   | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b> | <b>3,529</b>               | <b>-17,000</b>             | <b>-147,000</b>            |
| G.L.810 Reserved for Other Items  | 0                          | 0                          | 0                          |
| G.L.830 Reserved for Debt Service   | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate   | 0                          | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks  | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance   | 60,709                     | 59,900                     | 156,000                    |
| <b>H. TOTAL BEGINNING FUND BALANCE</b>  | <b>60,709</b>              | <b>59,900</b>              | <b>156,000</b>             |
| <b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>  | <b>XXXXX</b>               | <b>XXXXX</b>               | <b>XXXXX</b>               |
| <b>ENDING FUND BALANCE</b>  |                            |                            |                            |
| G.L.810 Reserved for Other Items  | 0                          | 0                          | 0                          |
| G.L.830 Reserved for Debt Service   | 0                          | 0                          | 0                          |
| G.L.835 Reserved for Arbitrage Rebate   | 0                          | 0                          | 0                          |
| G.L.850 Reserved for Uninsured Risks  | 0                          | 0                          | 0                          |
| G.L.890 Unreserved, Undesignated Fund Balance   | 64,238                     | 42,900                     | 9,000                      |
| <b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>   | <b>64,238</b>              | <b>42,900</b>              | <b>9,000</b>               |

1/ Includes interest portion of purchase contracts.

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

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

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