

**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	36,968,240	222,360	1,177,389	537,000	76,000
Total Appropriation (Expenditures)	37,693,461	212,850	1,552,000	1,300,000	250,000
Other Financing Uses--Transfers Out (G.L. 536)	700,000	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	-1,425,221	9,510	-374,611	-763,000	-174,000
Beginning Total Fund Balance	5,624,674	165,500	900,000	800,000	175,000
Ending Total Fund Balance	4,199,453	175,010	525,389	37,000	1,000
<b>SECTION B: EXCESS LEVIES FOR 2012 COLLECTION</b>					
Excess levies approved by voters for 2012 collection	1,113,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2012 collection after rollback	1,113,000	XXXX	565,300	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2009-2010	(2)\n% of Total1	(3) Budget 2010-2011	(4) % of Total2	(5) Budget 2011-2012	(6) % of Total3
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	3,537.48		3,347.00		3,607.00	
FTE Certificated Employees	233.939		233.580		221.500	
FTE Classified Employees	139.531		153.949		299.123	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	36,271,087		35,812,539		36,968,240	
Total Expenditures	33,588,242		35,393,479		37,693,461	
Total Beginning Fund Balance	3,083,335		3,250,000		5,624,674	
Total Ending Fund Balance	4,991,180		3,469,060		4,199,453	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	12,376,608	36.85	16,380,274	46.28	17,161,387	45.53
Federal Stimulus	3,258,546	9.70	672,700	1.90	0	0.00
Special Education Instruction	2,744,920	8.17	2,721,569	7.69	3,149,682	8.36
Vocational Instruction	615,663	1.83	542,988	1.53	706,336	1.87
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,865,621	17.46	6,658,112	18.81	7,802,658	20.70
Other Instructional Programs	468,621	1.40	446,706	1.26	209,958	0.56
Community Services	20,992	0.06	23,000	0.06	23,000	0.06
Support Services	8,237,270	24.52	7,948,130	22.46	8,640,440	22.92
Total - Program Groups	33,588,242	100.00	35,393,479	100.00	37,693,461	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	20,120,448	59.90	22,128,293	62.52	23,519,663	62.40
Teaching Support	2,614,628	7.78	2,378,171	6.72	2,685,511	7.12
Other Supportive Activities	6,145,392	18.30	6,196,393	17.51	6,685,370	17.74
Building Administration	1,682,713	5.01	1,492,012	4.22	1,898,551	5.04
Central Administration	3,025,060	9.01	3,198,610	9.04	2,904,366	7.71
Total - Activity Groups	33,588,242	100.00	35,393,479	100.00	37,693,461	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	13,624,307	40.56	14,147,584	39.97	14,214,327	37.71
Classified Salaries	5,690,156	16.94	5,448,782	15.39	5,557,636	14.74

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2009-2010	(2)\n% of Total1	(3) Budget 2010-2011	(4) % of Total2	(5) Budget 2011-2012	(6) % of Total3
Employee Benefits and Payroll Taxes	7,050,162	20.99	7,040,969	19.89	8,214,806	21.79
Supplies, Instructional Resources and Noncapitalized Items	2,850,898	8.49	3,757,924	10.62	4,322,404	11.47
Purchased Services	4,107,787	12.23	4,380,822	12.38	4,713,634	12.51
Travel	154,065	0.46	210,353	0.59	176,769	0.47
Capital Outlay	110,868	0.33	407,045	1.15	493,885	1.31
Total - Objects	33,588,242	100.00	35,393,479	100.00	37,693,461	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2009-2010	Budget 2/ 2010-2011	Budget 3/ 2011-2012
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /5	295.81	156.00	310.00
2. Grade 1	333.56	289.00	306.00
3. Grade 2	296.63	332.00	288.00
4. Grade 3	280.92	298.00	321.00
5. Grade 4	270.33	282.00	306.00
6. Grade 5	263.78	275.00	278.00
7. Grade 6	264.81	250.00	257.00
8. Grade 7	296.62	259.00	274.00
9. Grade 8	237.75	287.00	270.00
10. Grade 9	344.71	306.00	387.00
11. Grade 10	264.90	264.00	246.00
12. Grade 11 (excluding Running Start)	205.03	181.00	191.00
13. Grade 12 (excluding Running Start)	180.31	168.00	168.00
14. SUBTOTAL	3,535.17	3,347.00	3,602.00
15. Running Start	2.31	0.00	5.00
16. TOTAL K-12	3,537.48	3,347.00	3,607.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	233.939	233.580	221.500
2. General Fund FTE Classified Employees /4	139.531	153.949	299.123

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

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

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

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

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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	953,584	1,081,130	1,102,660
2000   Local Nontax Support	1,004,337	690,267	345,475
3000   State, General Purpose	18,594,207	21,135,950	22,249,027
4000   State, Special Purpose	5,736,695	5,532,198	5,130,356
5000   Federal, General Purpose	125,441	155,000	155,000
6000   Federal, Special Purpose	9,856,823	6,517,994	7,285,722
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	700,000	700,000
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>36,271,087</b>	<b>35,812,539</b>	<b>36,968,240</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	12,376,608	16,380,274	17,161,387
10   Federal Stimulus	3,258,546	672,700	0
20   Special Education Instruction	2,744,920	2,721,569	3,149,682
30   Vocational Education Instruction	615,663	542,988	706,336
40   Skills Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	5,865,621	6,658,112	7,802,658
70   Other Instructional Programs	468,621	446,706	209,958
80   Community Services	20,992	23,000	23,000
90   Support Services	8,237,270	7,948,130	8,640,440
<b>B. TOTAL EXPENDITURES</b>	<b>33,588,242</b>	<b>35,393,479</b>	<b>37,693,461</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>775,000</b>	<b>200,000</b>	<b>700,000</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) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>1,907,845</b>	<b>219,060</b>	<b>-1,425,221</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	225,000		
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.815 Reserved Restricted for Unequalized Deductible Revenue	XXXXX	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0		
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	0	0

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**Toppenish School District No.202**

**SUMMARY OF GENERAL FUND BUDGET**

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.830 Restricted for Debt Service	775,000		
G.L.830 Reserved Restricted for Debt Service	0	200,000	200,000
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	100,000		
G.L.840 Reserved for Inventory Nonspendable Fund Balance- Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	XXXXX	0	0
G.L.850 Restricted for Uninsured Risks	0		
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	150,000		
G.L.870 Unreserved, Designated for Other Items Committed to Other Purposes	0	550,000	0
G.L.872 Committed to Minimum Fund Balance Policy	XXXXX	1,760,000	1,874,674
G.L.875 Assigned to Contingencies	0		
G.L.875 Unreserved, Designated for Other Assigned Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	XXXXX	0	0
G.L.888 Assigned to Other Purposes	XXXXX	0	550,000
G.L.890 Unassigned Fund Balance	1,833,335		
G.L.890 Unreserved, Undesignated Unassigned Fund Balance	0	740,000	3,000,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>3,083,335</b>	<b>3,250,000</b>	<b>5,624,674</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 Restricted for Other Items	1,706,196	0	0
G.L.815 Reserved Restricted for Unequalized Deductible Revenue	0		
G.L.815 Restricted for Unequalized Deductible Revenue		0	0
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	0	0
G.L.830 Reserved Restricted for Debt Service	200,000	200,000	200,000
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.840 Reserved for Inventory Nonspendable Fund Balance- Inventory & Prepaid Items	100,000	0	0
G.L.845 Restricted for Self-Insurance	XXXXX	0	0

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**Toppenish School District No.202**

**SUMMARY OF GENERAL FUND BUDGET**

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items Committed to Other Purposes	150,000	550,000	0
G.L.872 Committed to Minimum Fund Balance Policy	XXXXX	0	1,874,674
G.L.875 Unreserved, Designated for Other Assigned Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	XXXXX	0	0
G.L.888 Assigned to Other Purposes	XXXXX	0	300,000
G.L.890 Unreserved, Undesignated Unassigned Fund Balance	2,834,984	2,719,060	1,824,779
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>4,991,180</b>	<b>3,469,060</b>	<b>4,199,453</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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>LOCAL TAXES</b>			
1100   Local Property Tax	953,584	1,081,130	1,102,660
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>953,584</b>	<b>1,081,130</b>	<b>1,102,660</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	5,998	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	9,048	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	23,927	35,000	48,000
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, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Services, Sales of Goods, Supplies and Services	0	11,000	11,000
2298   School Food Services, Sales of Goods, Supplies and Services	100,161	95,000	95,000
2300   Investment Earnings	36,015	55,000	55,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	498,815	358,067	5,275
2600   Fines and Damages	4,405	4,000	4,000
2700   Rentals and Leases	31,004	15,000	15,000
2800   Insurance Recoveries	20,334	0	0
2900   Local Support Nontax, Unassigned	64,028	40,000	35,000
2910   E-Rate	210,602	75,000	75,000
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>1,004,337</b>	<b>690,267</b>	<b>345,475</b>



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Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	16,805,010	16,740,165	17,471,319
3121   Special Education--General Apportionment	491,314	476,281	517,193
3300   Local Effort Assistance	1,297,883	3,919,504	4,260,515
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>18,594,207</b>	<b>21,135,950</b>	<b>22,249,027</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	2,106	0	0
4121   Special Education	1,965,284	1,871,284	2,108,343
4126   State Institutions, Special Education	0	0	0
4134   Middle School Career and Technical Education	0	0	0
4155   Learning Assistance	1,373,307	1,419,416	958,434
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	580,409	559,331	476,674
4159   Institutions-Juveniles in Adult Jails	XXXXX	0	0
4165   Transitional Bilingual	1,061,223	1,039,172	949,471
4166   Student Achievement	84,561	0	0
4174   Highly Capable	31,423	31,005	32,065
4188   Day Care	0	0	0
4198   School Food Services	69,188	63,990	48,256
4199   Transportation--Operations	514,423	490,000	490,000
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	54,772	58,000	67,113
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
4399   Transportation--Operations--Other State Agencies	0	0	0

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Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>5,736,695</b>	<b>5,532,198</b>	<b>5,130,356</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	114	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	38,420	55,000	55,000
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	86,906	100,000	100,000
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>125,441</b>	<b>155,000</b>	<b>155,000</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	5,093	0	0
6111   Federal Stimulus--Title I	310,913	316,777	0
6112   Federal Stimulus--School Improvement	0	0	0
6113   Federal Stimulus--State Fiscal Stabilization Fund	2,688,222	0	0
6114   Federal Stimulus--IDEA	378,343	420,516	0
6118   Federal Stimulus--Competitive Grants	2,896	0	0
6119   Federal Stimulus--Other	70,793	0	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6124   Special Education--Supplemental	643,218	716,898	719,679
6138   Secondary Vocational Education	42,439	42,439	41,192
6146   Skills Center	0	0	0
6151   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,716,952	1,843,059	3,121,374
6152   School Improvement, Federal Other Title Grants under ESEA, Federal	352,772	384,591	352,630
6153   Migrant ESEA Migrant, Federal	292,368	299,139	416,551
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	2,500	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	305,192	249,502	296,273
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0

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Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Day Care	0	0	0
6189   Other Community Services	21,235	32,000	32,000
6198   School Food Services	1,708,208	1,426,000	1,501,400
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Stimulus--Title I	0	0	0
6212   Federal Stimulus--School Improvement	0	0	0
6213   Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214   Federal Stimulus--IDEA	0	0	0
6218   Federal Stimulus--Competitive Grants	0	0	0
6219   Federal Stimulus--Other	0	0	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) ESEA Disadvantaged, Federal	0	0	0
6252   School Improvement, Federal Other Title Grants under ESEA, Federal	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	55,091	125,000	125,000
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	111,041	111,041	119,783
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

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Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	323,516	297,216	315,424
6310   Medicaid Administrative Match	645,826	100,000	100,000
6311   Federal Stimulus--Title I	0	0	0
6312   Federal Stimulus--School Improvement	0	0	0
6313   Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6314   Federal Stimulus--IDEA	0	0	0
6318   Federal Stimulus--Competitive Grants	0	0	0
6319   Federal Stimulus--Other	0	0	0
6321   Special Education--Medicaid Reimbursement	11,665	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) ESEA Disadvantaged, Federal	0	0	0
6352   School Improvement, Federal Other Title Grants under ESEA, Federal	9,400	9,400	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	28,948	29,416	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	130,191	115,000	115,000

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Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>9,856,823</b>	<b>6,517,994</b>	<b>7,285,722</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
7189   Other Community Services	0	0	0
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	0	0	0
<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	700,000	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	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>700,000</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	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>36,271,087</b>	<b>35,812,539</b>	<b>36,968,240</b>

Toppenish School District No.202

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	12,376,608	16,380,274	15,516,351
02   Alternative Learning Experience	XXXXXX	0	1,645,036
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>12,376,608</b>	<b>16,380,274</b>	<b>17,161,387</b>
<b>FEDERAL STIMULUS</b>			
11   Federal Stimulus - Title I	285,477	288,210	0
12   Federal Stimulus - School Improvement	0	0	0
13   Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	2,557,722	XXXXXX	0
13   Federal Stimulus - State Fiscal Stabilization Fund		0	
14   Federal Stimulus - IDEA	347,391	384,490	0
18   Federal Stimulus - Competitive Grants	2,660	0	0
19   Federal Stimulus - Other	65,295	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>3,258,546</b>	<b>672,700</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	2,137,178	2,016,143	2,440,115
24   Special Education, Supplemental, Federal	590,595	655,478	656,841
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	17,147	49,948	52,726
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>2,744,920</b>	<b>2,721,569</b>	<b>3,149,682</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	569,581	500,246	666,845
34   Middle School Career and Technical Education, State	0	0	0
38   Vocational, Federal	46,083	42,742	39,491
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>615,663</b>	<b>542,988</b>	<b>706,336</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	1,577,305	1,740,193	2,992,399
52   Other Title Grants under ESEA, Federal	343,085	361,042	351,063
53   ESEA Migrant, Federal	268,449	274,823	399,336
54   Reading First, Federal	0	0	0

Toppenish School District No.202

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
55   Learning Assistance Program (LAP), State	1,270,307	1,342,396	1,082,709
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	651,932	1,316,761	1,243,789
59   Institutions - Juveniles in Adult Jails	XXXXX	0	0
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	50,584	65,892	119,835
63   Promoting Academic Success	0	0	
64   Limited English Proficiency, Federal	299,208	244,609	290,463
65   Transitional Bilingual, State	892,632	859,320	898,829
66   Student Achievement, State	3,662	0	0
67   Indian Education, Federal, JOM	30,117	27,000	28,200
68   Indian Education, Federal, ED	110,016	150,120	114,833
69   Compensatory, Other	368,322	275,956	281,202
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>5,865,621</b>	<b>6,658,112</b>	<b>7,802,658</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	4,517	13,676	0
73   Summer School	0	0	0
74   Highly Capable	26,059	25,195	26,790
75   Professional Development, State	344	0	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	437,701	407,835	183,168
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>468,621</b>	<b>446,706</b>	<b>209,958</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	20,992	23,000	23,000
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>20,992</b>	<b>23,000</b>	<b>23,000</b>
<b>SUPPORT SERVICES</b>			
97   Districtwide Support	5,524,825	5,380,038	5,928,006
98   School Food Services	1,880,635	1,741,772	1,926,204
99   Pupil Transportation	831,810	826,320	786,230

Toppenish School District No.202

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
90   TOTAL SUPPORT SERVICES	8,237,270	7,948,130	8,640,440
TOTAL PROGRAM EXPENDITURES	33,588,242	35,393,479	37,693,461



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	15,516,351	107,850		9,109,062	939,222	3,932,614	1,008,067	306,604	32,932	80,000
02   ALE	1,645,036	0	0	591,829	0	232,570	45,993	772,644	1,000	1,000
TOTAL REGULAR INSTRUCTION	17,161,387	107,850	0	9,700,891	939,222	4,165,184	1,054,060	1,079,248	33,932	81,000
11   Federal Stimulus - Title I	0	0		0	0	0	0	0	0	0
12   Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13   Federal Stimulus - SFSF and Education Jobs	0	0		0	0	0	0	0	0	0
14   Federal Stimulus - IDEA	0	0		0	0	0	0	0	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
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	2,440,115	0		1,236,121	240,158	693,230	4,000	262,606	4,000	0
24   Sp Ed, Sup, Fed	656,841	0		43,978	314,695	246,456	43,724	3,000	4,988	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	52,726	4,674		0	25,961	6,327	15,764	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	3,149,682	4,674		1,280,099	580,814	946,013	63,488	265,606	8,988	0
31   Voc, Basic, St	666,845	750		447,164	15,024	168,977	18,930	3,100	2,700	10,200

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
34   MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38   Voc, Fed	39,491	0		15,216	0	3,709	15,122	2,000	0	3,444
39   Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	706,336	750		462,380	15,024	172,686	34,052	5,100	2,700	13,644
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   ESEA Disadvantaged, Federal	2,992,399	10,000		1,216,564	339,618	586,973	146,265	675,479	17,500	0
52   Other Title Grants under ESEA, Federal	351,063	13,000	0	164,310	9,136	35,225	70,174	50,450	8,768	0
53   ESEA Migrant, Federal	399,336	5,000		29,677	90,865	65,330	45,391	16,000	13,800	133,273
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	1,082,709	0		415,724	246,791	409,194	5,000	6,000	0	0
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	1,243,789	10,250		239,903	12,882	30,202	729,248	208,131	13,173	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	119,835	0		0	36,173	11,533	27,300	29,789	15,040	0
64   LEP, Fed	290,463	0		33,140	40,246	17,569	145,508	53,000	1,000	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
65   Tran Biling, St	898,829	0		230,887	245,731	294,507	50,029	70,175	7,500	0
66   Stu Achvmt, St	0	0		0	0	0	0	0	0	0
67   Ind Ed, Fd, JOM	28,200	0		0	1,900	462	14,000	10,838	1,000	0
68   Ind Ed, Fd, ED	114,833	0		16,567	53,052	37,846	1,357	6,011	0	0
69   Comp, Othr	281,202	7,527		12,746	90,357	36,292	6,458	23,186	5,668	98,968
TOTAL COMPENSATORY EDUCATION INSTRUCTION	7,802,658	45,777	0	2,359,518	1,166,751	1,525,133	1,240,730	1,149,059	83,449	232,241
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	26,790	0		2,852	0	649	6,000	15,289	2,000	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	183,168	0		0	37,325	17,427	10,875	108,141	4,400	5,000
TOTAL OTHER INSTRUCTIONAL PROGRAMS	209,958	0		2,852	37,325	18,076	16,875	123,430	6,400	5,000
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

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
97   Distwide Suppt	5,928,006	30,610	-30,955	408,587	1,813,701	777,776	762,196	1,987,691	36,400	142,000
98   Schl Food Serv	1,926,204	2,000	-36,500	0	571,229	334,872	965,503	73,000	4,100	12,000
99   Pupil Transp	786,230	8,500	-155,706	0	433,570	275,066	185,500	30,500	800	8,000
TOTAL SUPPORT SERVICES	8,640,440	41,110	-223,161	408,587	2,818,500	1,387,714	1,913,199	2,091,191	41,300	162,000
OBJECT TOTALS	37,693,461	223,161	-223,161	14,214,327	5,557,636	8,214,806	4,322,404	4,713,634	176,769	493,885

Toppenish School District No.202

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2009-2010	(2) % of Total	(3) Budget 2010-2011	(4) % of Total	(5) Budget 2011-2012	(6) % of Total
(0) Debit Transfers	150,338	XXXXX	217,517	XXXXX	223,161	XXXXX
(1) Credit Transfers	-150,338	XXXXX	-217,517	XXXXX	-223,161	XXXXX
(2) Certificated Salaries	13,624,307	40.56	14,147,584	39.97	14,214,327	37.71
(3) Classified Salaries	5,690,156	16.94	5,448,782	15.39	5,557,636	14.74
(4) Employee Benefits and Payroll Taxes	7,050,162	20.99	7,040,969	19.89	8,214,806	21.79
(5) Supplies and Materials	2,850,898	8.49	3,757,924	10.62	4,322,404	11.47
(7) Purchased Services	4,107,787	12.23	4,380,822	12.38	4,713,634	12.51
(8) Travel	154,065	0.46	210,353	0.59	176,769	0.47
(9) Capital Outlay	110,868	0.33	407,045	1.15	493,885	1.31
<b>TOTAL EXPENDITURES</b>	<b>33,588,242</b>	<b>100.00</b>	<b>35,393,479</b>	<b>100.00</b>	<b>37,693,461</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) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2011	1,091,000	0	1,091,000	47.00	512,770
Spring 2012	1,113,000	0	1,113,000	53.00	589,890
<b>1100 TOTAL LOCAL TAXES:</b>					<b>1,102,660</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2011	0	0.000	0	0.00	XXXXX
Spring 2012	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) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>REVENUES</b>			
100   General Student Body	94,696	115,000	101,880
200   Atheltics	50,820	46,000	57,050
300   Classes	15,688	28,000	17,100
400   Clubs	39,180	31,500	41,700
600   Private Moneys	4,631	7,000	4,630
<b>A. TOTAL REVENUES</b>	<b>205,014</b>	<b>227,500</b>	<b>222,360</b>
<b>EXPENDITURES</b>			
100   General Student Body	88,831	102,000	92,000
200   Atheltics	62,812	52,000	66,750
300   Classes	13,947	27,000	15,200
400   Clubs	32,969	27,500	34,800
600   Private Moneys	3,594	7,000	4,100
<b>B. TOTAL EXPENDITURES</b>	<b>202,154</b>	<b>215,500</b>	<b>212,850</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>2,861</b>	<b>12,000</b>	<b>9,510</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810   Restricted for Other Items	0		
G.L.810   Reserved Restricted for Other Items	0	0	0
G.L.840   Nonspendable Fund Balance-inventory & Prepaid Items	0		
G.L.840   Reserved for Inventory Nonspendable Fund Balance-inventory & Prepaid Items	0	0	0
G.L.850   Restricted for Uninsured Risks	0		
G.L.850   Reserved Restricted for Uninsured Risks	0	0	0
G.L.870   Committed to Other Purposes	0	0	0
G.L.889   Assigned to Fund Purposes		0	165,500
G.L.890   Unassigned Fund Balance	118,504		
G.L.890   Unreserved, Undesignated Unassigned Fund Balance	0	150,000	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>118,504</b>	<b>150,000</b>	<b>165,500</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 Restricted for Other Items	0	0	0
G.L.840   Reserved for Inventory Nonspendable Fund Balance-inventory & Prepaid Items	0	0	0

Continued

Toppenish School District No.202

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.850   Reserved Restricted for Uninsured Risks	0	0	0
G.L.870   Committed to Other Purposes	0	0	0
G.L.889   Assigned to Fund Purposes	122,885	0	0
G.L.890   Unreserved, Undesignated Unassigned Fund Balance		0	0
G.L.890   Unassigned Fund Balance		XXXXX	XXXXX
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>122,885</b>	<b>162,000</b>	<b>175,010</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) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	589,216	595,620	569,389
2000   Local Nontax Support	11,501	8,000	8,000
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	461,740	400,000	400,000
9000   Other Financing Sources	775,000	200,000	200,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,837,457</b>	<b>1,203,620</b>	<b>1,177,389</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	765,000	805,000	820,000
Interest on Bonds	792,819	762,000	732,000
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>1,557,819</b>	<b>1,567,000</b>	<b>1,552,000</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) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>279,638</b>	<b>-363,380</b>	<b>-374,611</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0		
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.870   Unreserved, Designated for Other Item Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	900,000
G.L.889   Assigned to Fund Purposes	XXXXX	0	900,000
G.L.890 Unassigned Fund Balance	723,214		
G.L.890 Unreserved, Undesignated Unassigned Fund Balance	0	948,000	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>723,214</b>	<b>948,000</b>	<b>900,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>

Continued

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

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>ENDING FUND BALANCE</b>			
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.870   Unreserved, Designated for Other Item Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	1,002,852	584,620	525,389
G.L.889   Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unreserved, Undesignated Unassigned Fund Balance		0	0
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	XXXXX
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>1,002,852</b>	<b>584,620</b>	<b>525,389</b>

Toppenish School District No.202

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	589,216	595,620	569,389
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>589,216</b>	<b>595,620</b>	<b>569,389</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	11,501	8,000	8,000
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>11,501</b>	<b>8,000</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	461,740	400,000	400,000
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>461,740</b>	<b>400,000</b>	<b>400,000</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	0	0	0
9900   Transfers	775,000	200,000	200,000
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>775,000</b>	<b>200,000</b>	<b>200,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,837,457</b>	<b>1,203,620</b>	<b>1,177,389</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) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2011	574,000	0	574,000	47.00	269,780
Spring 2012	565,300	0	565,300	53.00	299,609
<b>1100 TOTAL LOCAL TAXES:</b>					<b>569,389</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2011	0	0.000	0	0.00	XXXXX
Spring 2012	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) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	24,294	37,000	37,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	1,710,018	0	0
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	0	0	500,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,734,311</b>	<b>37,000</b>	<b>537,000</b>
<b>EXPENDITURES</b>			
10   Sites	0	0	0
20   Buildings	1,369,329	400,000	1,300,000
30   Equipment	210,065	0	0
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	1,516	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>1,580,910</b>	<b>400,000</b>	<b>1,300,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</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>153,401</b>	<b>-363,000</b>	<b>-763,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0		
G.L.810 Reserved Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0		
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0		
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0

Continued

Toppenish School District No.202

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.861 Restricted from Bond Proceeds	0		
G.L.861 Reserve of Restricted from Bond Proceeds	0	0	0
G.L.862 Restricted from Levy Proceeds	0		
G.L.862 Reserve of Restricted from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0		
G.L.863 Reserve of Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0		
G.L.864 Reserve of Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0		
G.L.865 Reserve of Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	0	0
G.L.869 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.870 Committed to Other Purposes	0		
G.L.870 Unreserved, Designated for Other Item Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	800,000
G.L.890 Unassigned Fund Balance	946,057		
G.L.890 Unreserved, Undesignated Assigned Fund Balance	0	1,200,000	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>792,656</b>	<b>1,200,000</b>	<b>800,000</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 Restricted for Other Items	0	0	0
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.834 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Reserve of Restricted from Levy Proceeds	0	0	0
G.L.863 Reserve of Restricted from State Proceeds	0	0	0
G.L.864 Reserve of Restricted from Federal Proceeds	0	0	0
G.L.865 Reserve of Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	0	0

Continued

**Toppenish School District No.202**

**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.869 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.870 Unreserved, Designated for Other Item Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	946,057	837,000	37,000
G.L.889 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.890 Unreserved, Undesignated Assigned Fund Balance		0	0
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	XXXXX
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>946,057</b>	<b>837,000</b>	<b>37,000</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) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<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	20,178	20,000	20,000
2400   Interfund Loan Interest Earnings	155	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	3,960	17,000	17,000
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>24,294</b>	<b>37,000</b>	<b>37,000</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	126,242	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	1,583,776	0	0
4166   Student Achievement	0	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>1,710,018</b>	<b>0</b>	<b>0</b>



Continued

Toppenish School District No.202

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
<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	500,000
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,734,311</b>	<b>37,000</b>	<b>537,000</b>

Toppenish School District No.202

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
<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	1,577	0	0
2299   School Bus Revenue		0	0
2300   Investment Earnings	2,398	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	121,663	90,000	74,000
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>125,639</b>	<b>92,000</b>	<b>76,000</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>125,639</b>	<b>92,000</b>	<b>76,000</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	117,369	122,000	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	250,000

Continued

Toppenish School District No.202

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
61 Bond/Levy Issuance and/or Election	XXXXX	XXXXX	0
Act 85 Debt-Related Expenditures	0	0	0
92 Interest - formerly Act 83 1/	0	0	0
91 Principal - formerly Act 84	0	0	0
93 Arbitrage Rebate	XXXXX	XXXXX	0
<b>D. TOTAL EXPENDITURES</b>	<b>117,369</b>	<b>122,000</b>	<b>250,000</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>8,270</b>	<b>-30,000</b>	<b>-174,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0		
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0		
G.L.835 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0		
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	175,000
G.L.890 Unassigned Fund Balance	156,531		
G.L.890 Unreserved, Undesignated Assigned Fund Balance	0	39,000	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>156,531</b>	<b>39,000</b>	<b>175,000</b>
<b>I. 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 Restricted for Other Items	0	0	0
G.L.830 Reserved Restricted for Debt Service	0	0	0
G.L.834 Reserved Restricted for Arbitrage Rebate	0	0	0
G.L.850 Reserved Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	164,800	0	0
G.L.890 Unreserved, Undesignated Assigned Fund Balance		0	0
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	XXXXX

Continued

Toppenish School District No.202

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	164,800	9,000	1,000

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.