

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	35,812,539	227,500	1,203,620	37,000	92,000
Total Appropriation (Expenditures)	35,393,479	215,500	1,567,000	400,000	122,000
Other Financing Uses--Transfers Out (G.L. 536)	200,000	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	219,060	12,000	-363,380	-363,000	-30,000
Beginning Total Fund Balance	3,250,000	150,000	948,000	1,200,000	39,000
Ending Total Fund Balance	3,469,060	162,000	584,620	837,000	9,000
<b>SECTION B: EXCESS LEVIES FOR 2011 COLLECTION</b>					
Excess levies approved by voters for 2011 collection	1,091,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2011 collection after rollback	1,091,000	XXXX	574,000	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2008-2009	(2)\n% of Total1	(3) Budget 2009-2010	(4) % of Total2	(5) Budget 2010-2011	(6) % of Total3
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	3,414.05		3,277.00		3,347.00	
FTE Certificated Employees	232.565		224.500		233.580	
FTE Classified Employees	139.530		140.920		153.949	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	35,398,801		34,915,329		35,812,539	
Total Expenditures	34,361,967		34,123,924		35,393,479	
Total Beginning Fund Balance	2,621,502		2,260,423		3,250,000	
Total Ending Fund Balance	3,083,335		2,276,828		3,469,060	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	13,516,600	39.34	13,178,769	38.62	16,380,274	46.28
Federal Stimulus	983,586	2.86	2,890,252	8.47	672,700	1.90
Special Education Instruction	2,699,824	7.86	2,725,357	7.99	2,721,569	7.69
Vocational Instruction	667,074	1.94	549,138	1.61	542,988	1.53
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	7,277,392	21.18	6,413,844	18.80	6,658,112	18.81
Other Instructional Programs	623,411	1.81	450,665	1.32	446,706	1.26
Community Services	0	0.00	23,000	0.07	23,000	0.06
Support Services	8,594,081	25.01	7,892,899	23.13	7,948,130	22.46
Total - Program Groups	34,361,967	100.00	34,123,924	100.00	35,393,479	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	20,333,932	59.18	21,079,052	61.77	22,128,293	62.52
Teaching Support	2,592,933	7.55	2,628,242	7.70	2,378,171	6.72
Other Supportive Activities	6,705,212	19.51	6,038,470	17.70	6,196,393	17.51
Building Administration	1,745,262	5.08	1,591,697	4.66	1,492,012	4.22
Central Administration	2,984,628	8.69	2,786,463	8.17	3,198,610	9.04
Total - Activity Groups	34,361,967	100.00	34,123,924	100.00	35,393,479	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	13,780,811	40.10	13,587,513	39.82	14,147,584	39.97
Classified Salaries	5,836,198	16.98	5,486,612	16.08	5,448,782	15.39

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2008-2009	(2)\n% of Total1	(3) Budget 2009-2010	(4) % of Total2	(5) Budget 2010-2011	(6) % of Total3
Employee Benefits and Payroll Taxes	7,570,454	22.03	7,045,170	20.65	7,040,969	19.89
Supplies, Instructional Resources and Noncapitalized Items	3,053,496	8.89	3,688,377	10.81	3,757,924	10.62
Purchased Services	3,527,930	10.27	3,777,110	11.07	4,380,822	12.38
Travel	199,070	0.58	202,547	0.59	210,353	0.59
Capital Outlay	394,008	1.15	336,595	0.99	407,045	1.15
Total - Objects	34,361,967	100.00	34,123,924	100.00	35,393,479	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Final 1/ 2008-2009	Budget 2/ 2009-2010	Budget 3/ 2010-2011
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten	336.00	162.00	156.00
2. Grade 1	290.50	318.00	289.00
3. Grade 2	283.50	285.00	332.00
4. Grade 3	268.00	279.00	298.00
5. Grade 4	263.00	268.00	282.00
6. Grade 5	270.00	261.00	275.00
7. Grade 6	290.00	260.00	250.00
8. Grade 7	227.00	293.00	259.00
9. Grade 8	226.00	220.00	287.00
10. Grade 9	310.77	304.00	306.00
11. Grade 10	278.69	252.00	264.00
12. Grade 11 (excluding Running Start)	178.19	200.00	181.00
13. Grade 12 (excluding Running Start)	186.80	171.00	168.00
<b>14. SUBTOTAL</b>	<b>3,408.45</b>	<b>3,273.00</b>	<b>3,347.00</b>
15. Running Start	5.60	4.00	0.00
16. TOTAL K-12	3,414.05	3,277.00	3,347.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	232.565	224.500	233.580
2. General Fund FTE Classified Employees /4	139.530	140.920	153.949

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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	840,125	976,000	1,081,130
2000   Local Nontax Support	1,400,367	679,267	690,267
3000   State, General Purpose	18,868,073	17,793,411	21,135,950
4000   State, Special Purpose	6,529,006	5,350,641	5,532,198
5000   Federal, General Purpose	136,786	155,000	155,000
6000   Federal, Special Purpose	7,474,443	9,261,010	6,517,994
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	700,000	700,000
9000   Other Financing Sources	150,000	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>35,398,801</b>	<b>34,915,329</b>	<b>35,812,539</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	13,516,600	13,178,769	16,380,274
10   Federal Stimulus	983,586	2,890,252	672,700
20   Special Education Instruction	2,699,824	2,725,357	2,721,569
30   Vocational Education Instruction	667,074	549,138	542,988
40   Skills Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	7,277,392	6,413,844	6,658,112
70   Other Instructional Programs	623,411	450,665	446,706
80   Community Services	0	23,000	23,000
90   Support Services	8,594,081	7,892,899	7,948,130
<b>B. TOTAL EXPENDITURES</b>	<b>34,361,967</b>	<b>34,123,924</b>	<b>35,393,479</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>575,000</b>	<b>775,000</b>	<b>200,000</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>461,833</b>	<b>16,405</b>	<b>219,060</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	XXXXX	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	575,000	0	200,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	100,000	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
G.L.845 Restricted for Self-Insurance	XXXXX	XXXXX	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	150,000	550,000	550,000
G.L.872 Committed to Minimum Fund Balance Policy	XXXXX	XXXXX	1,760,000
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	XXXXX	XXXXX	0
G.L.888 Assigned to Other Purposes	XXXXX	XXXXX	0
G.L.890 Unassigned Fund Balance	1,796,502	1,710,423	740,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,621,502</b>	<b>2,260,423</b>	<b>3,250,000</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 Restricted for Other Items	225,000	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	XXXXX	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	775,000	775,000	200,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	100,000	0	0
G.L.845 Restricted for Self-Insurance	XXXXX	XXXXX	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	150,000	150,000	550,000
G.L.872 Committed to Minimum Fund Balance Policy	XXXXX	XXXXX	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	XXXXX	XXXXX	0
G.L.888 Assigned to Other Purposes	XXXXX	XXXXX	0
G.L.890 Unassigned Fund Balance	1,833,335	1,351,828	2,719,060
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>3,083,335</b>	<b>2,276,828</b>	<b>3,469,060</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 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<b>LOCAL TAXES</b>			
1100   Local Property Tax	840,125	976,000	1,081,130
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>840,125</b>	<b>976,000</b>	<b>1,081,130</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	2,027	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	21,853	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	98,139	35,000	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, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Services, Sales of Goods, Supplies and Services	0	0	11,000
2298   School Food Services, Sales of Goods, Supplies and Services	93,938	95,000	95,000
2299   School Bus Revenue	0		
2300   Investment Earnings	50,542	55,000	55,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	417,954	358,067	358,067
2600   Fines and Damages	4,022	4,000	4,000
2700   Rentals and Leases	21,480	15,000	15,000
2800   Insurance Recoveries	2,366	0	0
2900   Local Support Nontax, Unassigned	98,376	40,000	40,000
2910   E-Rate	589,670	75,000	75,000

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>1,400,367</b>	<b>679,267</b>	<b>690,267</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	15,746,197	16,464,041	16,740,165
3121   Special Education--General Apportionment	0	473,605	476,281
3300   Local Effort Assistance	3,121,875	855,765	3,919,504
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>18,868,073</b>	<b>17,793,411</b>	<b>21,135,950</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	74,554	0	0
4121   Special Education	1,923,286	1,862,096	1,871,284
4126   State Institutions, Special Education	0	0	0
4134   Middle School Career and Technical Education	0	0	0
4155   Learning Assistance	1,326,484	1,500,879	1,419,416
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	424,519	407,362	559,331
4159   Institutions-Juveniles in Adult Jails	XXXXX	XXXXX	0
4163   Promoting Academic Success	0	0	0
4165   Transitional Bilingual	1,036,634	968,837	1,039,172
4166   Student Achievement	1,086,026	0	0
4174   Highly Capable	30,366	30,363	31,005
4175   Professional Development	0	0	0
4188   Day Care	0	0	0
4198   School Food Services	70,411	68,104	63,990
4199   Transportation--Operations	503,712	455,000	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	53,012	58,000	58,000
4365   Transitional Bilingual--Other State Agencies	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>6,529,006</b>	<b>5,350,641</b>	<b>5,532,198</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	110	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	42,362	55,000	55,000
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	94,314	100,000	100,000
5600   Qualified Bond Interest Credit - Federal	XXXXX	XXXXX	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>136,786</b>	<b>155,000</b>	<b>155,000</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	1,171	5,700	0
6111   Federal Stimulus--Title I	0	299,289	316,777
6112   Federal Stimulus--School Improvement	0	0	0
6113   Federal Stimulus--State Fiscal Stabilization Fund	1,179,833	2,848,706	0
6114   Federal Stimulus--IDEA	0	357,607	420,516
6118   Federal Stimulus--Competitive Grants	0	0	0
6119   Federal Stimulus--Other	0	0	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6124   Special Education--Supplemental	660,970	710,661	716,898
6138   Secondary Vocational Education	42,927	42,927	42,439
6146   Skills Center	0	0	0
6151   ESEA Disadvantaged, Federal	1,715,105	2,007,078	1,843,059
6152   Other Title Grants under ESEA, Federal	335,596	423,895	384,591
6153   ESEA Migrant, Federal	280,780	299,139	299,139
6154   Reading First, Federal	504,000	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	210,262	191,629	249,502
6167   Indian Education JOM	0	0	0

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Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Day Care	0	0	0
6189   Other Community Services	18,856	32,000	32,000
6198   School Food Services	1,626,246	1,426,000	1,426,000
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   ESEA Disadvantaged, Federal	0	0	0
6252   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	0	0	125,000
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	115,586	116,747	111,041
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	365,371	244,216	297,216
6310   Medicaid Administrative Match	260,362	111,000	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	5,262	0	0
6324   Special Education--Supplemental	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   ESEA Disadvantaged, Federal	0	0	0
6352   Other Title Grants under ESEA, Federal	11,800	0	9,400
6353   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	23,391	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	116,923	115,000	115,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>7,474,443</b>	<b>9,261,010</b>	<b>6,517,994</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0

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Toppenish School District No.202

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
7121   Special Education	0	0	0
7131   Vocational Education	0	0	0
7145   Skills Center	0	0	0
7163   Promoting Academic Success	0	0	0
7189   Other Community Services	XXXXX	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	150,000	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>150,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>35,398,801</b>	<b>34,915,329</b>	<b>35,812,539</b>

Toppenish School District No.202

EXPENDITURE BY PROGRAM

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	13,516,600	13,178,769	16,380,274
02   Alternative Learning Experience	XXXXXX	XXXXXX	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>13,516,600</b>	<b>13,178,769</b>	<b>16,380,274</b>
<b>FEDERAL STIMULUS</b>			
11   Federal Stimulus - Title I	0	274,804	288,210
12   Federal Stimulus - School Improvement	0	0	0
13   Federal Stimulus - State Fiscal Stabilization Fund	980,047	2,287,097	0
14   Federal Stimulus - IDEA	3,474	328,351	384,490
18   Federal Stimulus - Competitive Grants	0	0	0
19   Federal Stimulus - Other	64	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>983,586</b>	<b>2,890,252</b>	<b>672,700</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	1,972,079	2,022,336	2,016,143
24   Special Education, Supplemental, Federal	653,966	652,521	655,478
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	73,779	50,500	49,948
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>2,699,824</b>	<b>2,725,357</b>	<b>2,721,569</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	628,269	509,723	500,246
34   Middle School Career and Technical Education, State	0	0	0
38   Vocational, Federal	38,805	39,415	42,742
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>667,074</b>	<b>549,138</b>	<b>542,988</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 INSTRUCTION</b>			
51   ESEA Disadvantaged, Federal	1,640,276	1,842,877	1,740,193
52   Other Title Grants under ESEA, Federal	362,883	390,825	361,042
53   ESEA Migrant, Federal	271,162	280,947	274,823
54   Reading First, Federal	488,385	0	0
55   Learning Assistance Program (LAP), State	1,153,640	1,378,091	1,342,396

**Toppenish School District No.202**

**EXPENDITURE BY PROGRAM**

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
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	494,027	1,165,362	1,316,761
59   Institutions - Juveniles in Adult Jails	XXXXX	XXXXX	0
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	0	0	65,892
63   Promoting Academic Success	0	0	0
64   Limited English Proficiency, Federal	206,140	187,872	244,609
65   Transitional Bilingual, State	932,185	810,132	859,320
66   Student Achievement, State	1,218,502	0	0
67   Indian Education, Federal, JOM	23,259	27,000	27,000
68   Indian Education, Federal, ED	110,812	133,772	150,120
69   Compensatory, Other	376,122	196,966	275,956
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>7,277,392</b>	<b>6,413,844</b>	<b>6,658,112</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	13,883	14,803	13,676
73   Summer School	0	0	0
74   Highly Capable	26,916	25,389	25,195
75   Professional Development, State	62,277	0	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	520,335	410,473	407,835
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>623,411</b>	<b>450,665</b>	<b>446,706</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	5,944,760	5,226,608	5,380,038
98   School Food Services	1,838,487	1,805,602	1,741,772
99   Pupil Transportation	810,833	860,689	826,320
<b>90   TOTAL SUPPORT SERVICES</b>	<b>8,594,081</b>	<b>7,892,899</b>	<b>7,948,130</b>

Toppenish School District No.202

EXPENDITURE BY PROGRAM

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>34,361,967</b>	<b>34,123,924</b>	<b>35,393,479</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	16,380,274	108,500		9,799,991	934,750	3,513,962	815,134	1,087,105	36,332	84,500
02   ALE	0	0	0	0	0	0	0	0	0	0
11   Federal Stimulus - Title I	288,210	0		118,035	104,299	41,959	2,500	16,417	0	5,000
12   Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13   Federal Stimulus - State Fiscal Stabilization Fund	0	0		0	0	0	0	0	0	0
14   Federal Stimulus - IDEA	384,490	0		159,952	14,019	77,684	52,411	60,429	2,500	17,495
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	2,016,143	0		1,077,291	212,912	471,529	24,411	215,000	5,000	10,000
24   Sp Ed, Sup, Fed	655,478	0		0	310,142	206,133	119,366	14,200	2,200	3,437
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	49,948	4,674		0	20,000	2,116	23,158	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	3,394,269	4,674	0	1,355,278	661,372	799,421	221,846	306,046	9,700	35,932
31   Voc, Basic, St	500,246	750		373,673	5,834	88,689	15,600	2,800	2,700	10,200
34   MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38   Voc, Fed	42,742	0		10,171	18,305	14,266	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
39   Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	542,988	750		383,844	24,139	102,955	15,600	2,800	2,700	10,200
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	1,740,193	20,000		735,909	227,623	410,209	62,000	264,649	19,803	0
52   Other Title Grants under ESEA, Federal	361,042	0	0	133,772	9,136	16,122	43,098	144,282	10,150	4,482
53   ESEA Migrant, Federal	274,823	3,000		93,448	77,642	76,247	8,140	6,000	10,346	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	1,342,396	0		575,228	259,857	357,311	35,000	98,000	6,000	11,000
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	1,316,761	10,250		212,519	0	30,175	790,264	248,081	25,472	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	65,892	0		0	23,874	7,014	7,300	12,664	15,040	0
63   PAS	0	0	0	0	0	0	0	0	0	0
64   LEP, Fed	244,609	5,000		108,081	38,219	42,441	21,000	14,115	10,000	5,753
65   Tran Biling, St	859,320	0		286,188	225,618	262,229	70,285	15,000	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
66   Stu Achvmt, 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	150,120	2,000		33,666	64,829	39,443	2,300	5,500	2,382	0
69   Comp, Othr	275,956	4,243		0	122,720	51,410	9,757	7,542	6,106	74,178
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,658,112	44,493	0	2,178,811	1,049,518	1,292,601	1,065,025	821,702	110,549	95,413
71   Traffic Safety	13,676	0		12,000	0	1,676	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	25,195	0		5,000	2,000	741	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	407,835	0		107,985	105,744	85,685	25,000	66,421	5,000	12,000
TOTAL OTHER INSTRUCTIONAL PROGRAMS	446,706	0		124,985	107,744	88,102	36,584	69,019	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	5,380,038	25,100	-30,955	304,675	1,658,506	693,166	563,996	1,975,650	37,900	152,000

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
98   Schl Food Serv	1,741,772	11,000	-41,500	0	535,125	301,808	828,239	91,000	4,100	12,000
99   Pupil Transp	826,320	0	-145,062	0	477,628	248,954	211,500	27,500	800	5,000
TOTAL SUPPORT SERVICES	7,948,130	36,100	-217,517	304,675	2,671,259	1,243,928	1,603,735	2,094,150	42,800	169,000
OBJECT TOTALS	35,393,479	217,517	-217,517	14,147,584	5,448,782	7,040,969	3,757,924	4,380,822	210,353	407,045

Toppenish School District No.202

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2008-2009	(2) % of Total	(3) Budget 2009-2010	(4) % of Total	(5) Budget 2010-2011	(6) % of Total
(0) Debit Transfers	167,948	XXXXX	230,063	XXXXX	217,517	XXXXX
(1) Credit Transfers	-167,948	XXXXX	-230,063	XXXXX	-217,517	XXXXX
(2) Certificated Salaries	13,780,811	40.10	13,587,513	39.82	14,147,584	39.97
(3) Classified Salaries	5,836,198	16.98	5,486,612	16.08	5,448,782	15.39
(4) Employee Benefits and Payroll Taxes	7,570,454	22.03	7,045,170	20.65	7,040,969	19.89
(5) Supplies and Materials	3,053,496	8.89	3,688,377	10.81	3,757,924	10.62
(7) Purchased Services	3,527,930	10.27	3,777,110	11.07	4,380,822	12.38
(8) Travel	199,070	0.58	202,547	0.59	210,353	0.59
(9) Capital Outlay	394,008	1.15	336,595	0.99	407,045	1.15
<b>TOTAL EXPENDITURES</b>	<b>34,361,967</b>	<b>100.00</b>	<b>34,123,924</b>	<b>100.00</b>	<b>35,393,479</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 2010	1,070,000	0	1,070,000	47.00	502,900
Spring 2011	1,091,000	0	1,091,000	53.00	578,230
<b>1100 TOTAL LOCAL TAXES:</b>					<b>1,081,130</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 2010	0	0.000	0	0.00	XXXXX
Spring 2011	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 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<b>REVENUES</b>			
100   General Student Body	87,516	115,000	115,000
200   Atheltics	43,947	46,000	46,000
300   Classes	17,061	28,000	28,000
400   Clubs	36,113	31,500	31,500
600   Private Moneys	3,426	7,000	7,000
<b>A. TOTAL REVENUES</b>	<b>188,063</b>	<b>227,500</b>	<b>227,500</b>
<b>EXPENDITURES</b>			
100   General Student Body	76,342	102,000	102,000
200   Atheltics	57,709	52,000	52,000
300   Classes	17,221	27,000	27,000
400   Clubs	32,881	27,500	27,500
600   Private Moneys	5,424	7,000	7,000
<b>B. TOTAL EXPENDITURES</b>	<b>189,577</b>	<b>215,500</b>	<b>215,500</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>-1,514</b>	<b>12,000</b>	<b>12,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810   Restricted for Other Items	0	0	0
G.L.840   Nonspendable Fund Balance-inventory & Prepaid Items	0	0	0
G.L.850   Restricted for Uninsured Risks	0	0	0
G.L.870   Committed to Other Purposes	0	0	0
G.L.889   Assigned to Fund Purposes		XXXXX	0
G.L.890   Unassigned Fund Balance	120,018	150,000	150,000
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>120,018</b>	<b>150,000</b>	<b>150,000</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		XXXXX	XXXXX
<b>ENDING FUND BALANCE</b>			
G.L.810   Restricted for Other Items	0	0	0
G.L.840   Nonspendable Fund Balance-inventory & Prepaid Items	0	0	0
G.L.850   Restricted for Uninsured Risks	0	0	0
G.L.870   Committed to Other Purposes	0	0	0
G.L.889   Assigned to Fund Purposes	118,504	162,000	162,000
G.L.890   Unassigned Fund Balance		XXXXX	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>118,504</b>	<b>162,000</b>	<b>162,000</b>

Continued

Toppenish School District No.202

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	600,124	620,000	595,620
2000   Local Nontax Support	13,086	8,000	8,000
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	608,729	380,000	400,000
9000   Other Financing Sources	575,000	775,000	200,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,796,939</b>	<b>1,783,000</b>	<b>1,203,620</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	780,000	765,000	805,000
Interest on Bonds	825,399	793,000	762,000
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>1,605,399</b>	<b>1,558,000</b>	<b>1,567,000</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>191,540</b>	<b>225,000</b>	<b>-363,380</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	XXXXX	0
G.L.889 Assigned to Fund Purposes	XXXXX	XXXXX	0
G.L.890 Unassigned Fund Balance	531,674	500,000	948,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>531,674</b>	<b>500,000</b>	<b>948,000</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 Restricted for Other Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	XXXXX	0
G.L.889 Assigned to Fund Purposes	723,214	725,000	584,620
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	0

Continued

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

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	723,214	725,000	584,620

Toppenish School District No.202

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	600,124	620,000	595,620
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>600,124</b>	<b>620,000</b>	<b>595,620</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	13,086	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>13,086</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	608,729	380,000	400,000
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	XXXXX	XXXXX	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>608,729</b>	<b>380,000</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	575,000	775,000	200,000
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>575,000</b>	<b>775,000</b>	<b>200,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,796,939</b>	<b>1,783,000</b>	<b>1,203,620</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 2010	620,000	0	620,000	47.00	291,400
Spring 2011	574,000	0	574,000	53.00	304,220
<b>1100 TOTAL LOCAL TAXES:</b>					<b>595,620</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 2010	0	0.000	0	0.00	XXXXX
Spring 2011	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 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	46,182	35,000	37,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	7,880,698	1,000,000	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	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>7,926,880</b>	<b>1,035,000</b>	<b>37,000</b>
<b>EXPENDITURES</b>			
10   Sites	0	0	0
20   Buildings	7,958,606	1,670,000	400,000
30   Equipment	283,675	0	0
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	1,816	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>8,244,097</b>	<b>1,670,000</b>	<b>400,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>150,000</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>-467,217</b>	<b>-635,000</b>	<b>-363,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Restricted from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0

Continued

Toppenish School District No.202

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	XXXXX	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	XXXXX	0
G.L.869 Restricted from Undistributed Proceeds	XXXXX	XXXXX	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	XXXXX	0
G.L.890 Unassigned Fund Balance	1,259,872	945,000	1,200,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,259,872</b>	<b>945,000</b>	<b>1,200,000</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 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Restricted from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	XXXXX	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	XXXXX	0
G.L.869 Restricted from Undistributed Proceeds	0	XXXXX	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	792,656	310,000	837,000
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>792,656</b>	<b>310,000</b>	<b>837,000</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 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<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	42,222	20,000	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	3,960	15,000	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>46,182</b>	<b>35,000</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	0	1,000,000	0
4130   State Funding Assistance, Paid Direct to Districts	7,880,698	0	0
4166   Student Achievement	0	0	0
4230   State Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>7,880,698</b>	<b>1,000,000</b>	<b>0</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) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
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>7,926,880</b>	<b>1,035,000</b>	<b>37,000</b>

Toppenish School District No.202

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<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	3,200	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	89,093	91,000	90,000
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>92,293</b>	<b>93,000</b>	<b>92,000</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>92,293</b>	<b>93,000</b>	<b>92,000</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) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
<b>Program 99 Pupil Transportation</b>			
Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	240,000	122,000
Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>0</b>	<b>240,000</b>	<b>122,000</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>92,293</b>	<b>-147,000</b>	<b>-30,000</b>
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	XXXXX	0
G.L.889 Assigned to Fund Purposes	XXXXX	XXXXX	0
G.L.890 Unassigned Fund Balance	64,238	156,000	39,000
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>64,238</b>	<b>156,000</b>	<b>39,000</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 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	XXXXX	0
G.L.889 Assigned to Fund Purposes	156,531	9,000	9,000
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>156,531</b>	<b>9,000</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.

Continued

**Toppenish School District No.202****SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

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.