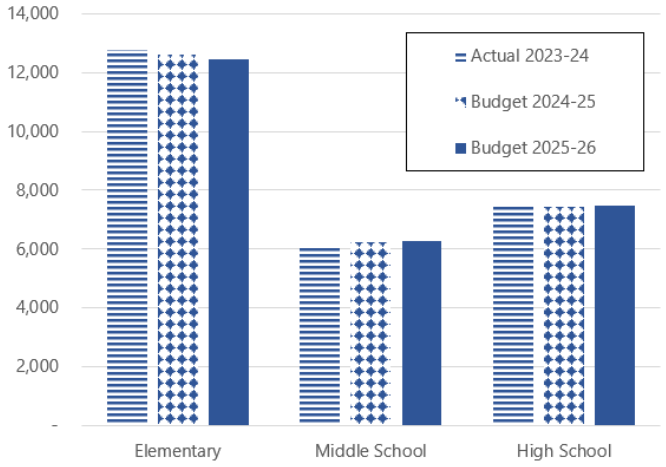
2025-2026 Adopted Budget

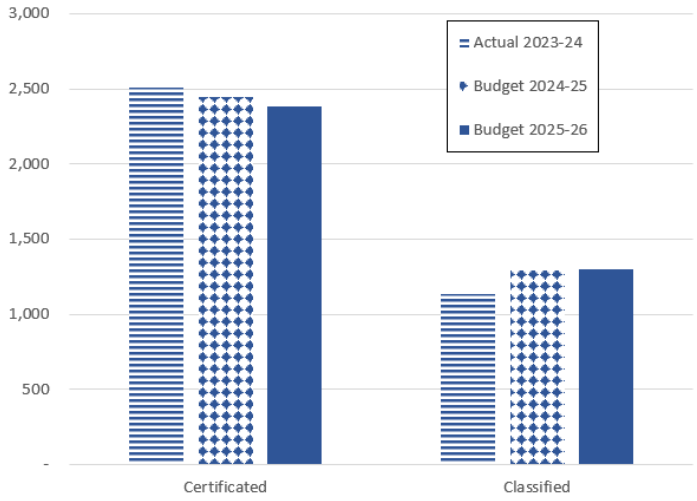
School Board Meeting
Adopted Budget
August 27, 2025

Spokane Public Schools

Budget At-a-Glance: Students and Staff

Students Full Time Equivalent (FTE)	Actual 2023-24	Budget 2024-25	Budget 2025-26
Elementary	12,788	12,603	12,459
Middle School	6,045	6,239	6,272
High School	7,495	7,451	7,458
Subtotal	26,328	26,293	26,189
High School - Running Start	427	415	465
Dropout Reengagement	185	171	201
ALE (Alternative Learning)	1,687	1,730	1,725
Total K-12	28,627	28,609	28,580

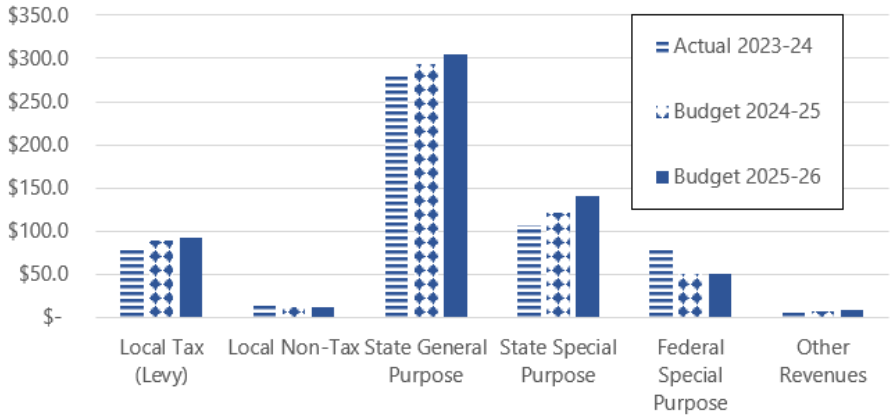


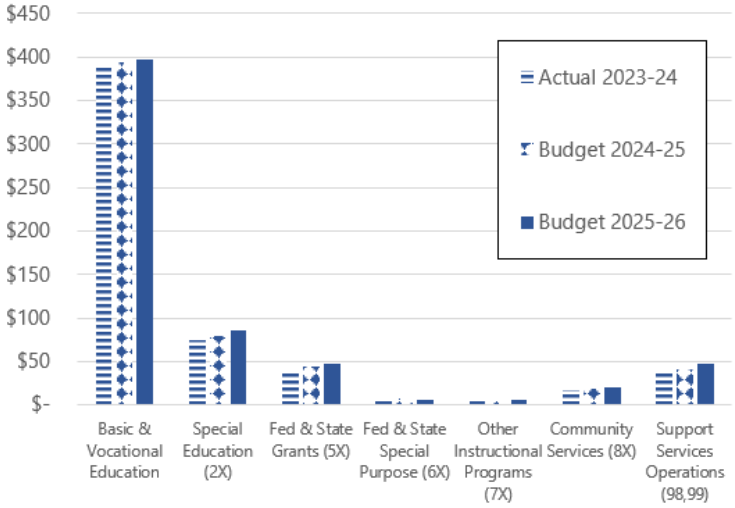


Employees Full Time Equivalent (FTE)	Actual 2023-24	Budget 2024-25	Budget 2025-26
Certificated	2,507	2,448	2,383
Classified	1,135	1,288	1,299
Total	3,642	3,736	3,682

Budget At-a-Glance: Revenue and Expenditures

Revenue Type	Actual 2023-24	Budget 2024-25	Budget 2025-26
Local Tax (Levy)	$ 77.4	$ 88.9	$ 92.2
Local Non-Tax	15.1	11.3	12.3
State General Purpose	281.9	293.8	304.3
State Special Purpose	107.3	122.0	140.1
Federal Special Purpose	78.8	50.4	50.8
Other Revenues	6.0	7.6	9.3
Total Revenue (in millions)	$ 566.5	$ 574.0	$ 609.0





Expenditure Type	Actual 2023-24	Budget 2024-25	Budget 2025-26
Basic & Vocational Education	$ 389.7	$393.5	$396.6
Special Education (2X)	73.9	80.1	86.0
Fed & State Grants (5X)	38.0	44.2	48.2
Fed & State Special Purpose (6X)	7.5	6.8	6.2
Other Instructional Programs (7X)	3.8	5.8	6.5
Community Services (8X)	17.0	18.4	20.9
Support Services Operations (98,99)	37.6	41.2	47.1
Total Expenditures (in millions)	$ 567.5	$590.0	$611.5

Budget At-a-Glance: Expenditures by Activity

Teaching Activities – Classroom instruction and instructional assistants, extracurricular activities

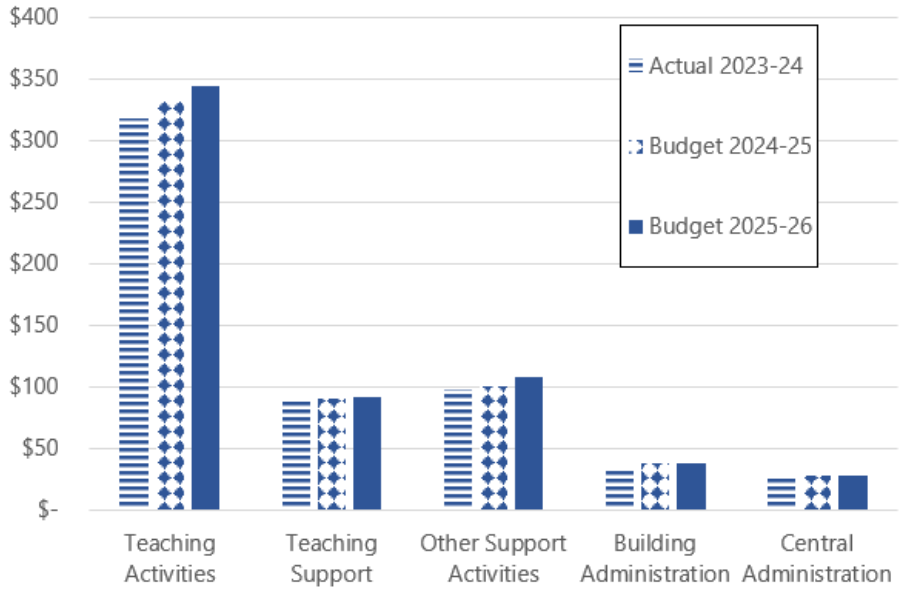
Teaching Support – Counselors, library staff, nurses, curriculum, curriculum development, instructional professional development, student safety, etc.

Other Support Activities – Food service operations, pupil transportation, insurance, information systems, printing, facilities maintenance & operations, utilities, warehouse and Express childcare

Building Administration – Principal's office: duties assigned to the principal, assistant or vice principal, and secretarial/clerical assistants, to coordinate and manage the operation of a school building

Central Administration – Supervision of instruction, food service, facilities, transportation, Board of Directors, superintendent's office, governmental relations, business office, human resources, community relations, legal and audit fees, election costs

Expenditures by Activity	Actual 2023-24	Budget 2024-25	Budget 2025-26
Teaching Activities	$ 318.6	$ 331.8	$ 345.0
Teaching Support	89.1	90.8	91.6
Other Support Activities	98.3	101.0	108.1
Building Administration	34.8	37.9	38.2
Central Administration	26.7	28.5	28.6
Total Expenditures (in millions)	$ 567.5	$ 590.0	$ 611.5



Spokane School District No.081

FISCAL YEAR 2025-2026

REPORT TITLE	PAGE NAME
LEVY	
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
GENERAL FUND BUDGET	
Financial Summary	Budget Summary
Enrollment and Staff Counts	GF1
Summary of General Fund	GF2
Revenues and Other Financing Sources	GF4
Expenditure by Program	GF8
Program Summary by Object of Expenditure	GF9
Program Matrices	GF9-XX
Salary Exhibits: Certificated Employees	GF9-201-XX
Salary Exhibits: Classified Employees	GF9-301-XX
Objects of Expenditure	GF10
Activity Summary	GF11
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13
Long-Term Financing: Conditional Sales Contract	GF14
Certificated/Classified Staff Counts by Activity	GF15
ASSOCIATED STUDENT BODY FUND BUDGET	
Summary of Associated Student Body Fund	ASB1
DEBT SERVICE FUND BUDGET	
Summary of Debt Service Fund	DS1
Revenues and Other Financing Sources	DS2
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3
Detail of Outstanding Bonds	DS4
CAPITAL PROJECTS FUND BUDGET	
Summary of Capital Projects Fund	CP1
Revenues and Other Financing Sources	CP3
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5
Description of Projects	CP6
Salary Exhibt: Certificated Employees	CP7
Salary Exhibit: Classified Employees	CP8
Long-Term Financing: Conditional Sales Contracts	CP9

Spokane School District No.081

FISCAL YEAR 2025-2026

REPORT TITLE	PAGE NAME
TRANSPORTATION VEHICLE FUND BUDGET	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

Spokane School District No.081

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Spokane School District School District No. 081 of Spokane County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;
(a) established the total appropriation expenditure amount for each fund for the fiscal year; and
(b) the budget for each fund represents the budget as adopted by the Board of Directors; and
(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors	Budget Adoption Date	Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2025 through August 31, 2026.

ESD Superintendent or Designee	Signed Date
OSPI Representative	Signed Date

Lock and Print Date: 08/25/2025

Spokane School District No.081

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	608,981,997	3,970,729	51,043,120	81,480,000	0
Total Appropriation (Expenditures)	611,479,745	3,989,154	51,913,000	45,400,000	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-2,497,747	-18,425	-869,880	36,080,000	0
Beginning Total Fund Balance	56,816,496	3,120,392	20,889,426	67,369,944	0
Ending Total Fund Balance	54,318,748	3,101,967	20,019,546	103,449,944	0
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	99,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	6,192,265	0	0	0	0
Net excess levy amount for 2026 collection after rollback	92,807,735	XXXXX	51,800,000	0	0

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

Spokane School District No.081

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	28,627.32		28,609.00		28,580.00	
FTE Certificated Employees	2,506.809		2,448.382		2,382.927	
FTE Classified Employees	1,135.302		1,288.341		1,299.408	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	566,541,427		574,043,621		608,981,997	
Total Expenditures	567,456,286		590,045,320		611,479,745	
Total Beginning Fund Balance	70,741,535		69,100,000		56,816,496	
Total Ending Fund Balance	69,826,676		53,098,301		54,318,748	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	275,898,817	48.62	306,651,572	51.97	309,212,731	50.57
Federal Special Purpose Funding	28,955,189	5.10	0	0.00	0	0.00
Special Education Instruction	73,928,936	13.03	80,169,039	13.59	86,029,818	14.07
Vocational Instruction	14,290,892	2.52	15,407,556	2.61	14,316,531	2.34
Skill Center Instruction	5,412,910	0.95	4,933,573	0.84	5,566,714	0.91
Compensatory Education	45,537,805	8.02	50,953,514	8.64	54,352,627	8.89
Other Instructional Programs	3,773,231	0.66	5,756,145	0.98	6,548,049	1.07
Community Services	16,969,813	2.99	18,357,273	3.11	20,903,911	3.42
Support Services	102,688,693	18.10	107,816,648	18.27	114,549,364	18.73
Total - Program Groups	567,456,286	100.00	590,045,320	100.00	611,479,745	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	318,640,964	56.15	331,814,266	56.24	344,999,780	56.42
Teaching Support	83,925,870	14.79	90,785,843	15.39	91,551,422	14.97
Other Supportive Activities	98,156,804	17.30	100,983,204	17.11	108,140,299	17.69
Building Administration	34,753,859	6.12	37,934,872	6.43	38,188,245	6.25
Central Administration	26,745,488	4.71	28,527,135	4.83	28,599,999	4.68
Total - Activity Groups	567,456,286	100.00	590,045,320	100.00	611,479,745	100.00

Spokane School District No.081

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	269,103,087	47.42	274,052,246	46.45	277,027,414	45.30
Classified Salaries	84,205,817	14.84	90,770,531	15.38	95,651,968	15.64
Employee Benefits and Payroll Taxes	119,800,665	21.11	123,771,598	20.98	122,779,481	20.08
Supplies, Instructional Resources and Noncapitalized Items	31,837,247	5.61	39,591,924	6.71	48,298,261	7.90
Purchased Services	54,652,624	9.63	53,973,770	9.15	58,736,882	9.61
Travel	1,112,934	0.20	1,225,100	0.21	1,188,886	0.19
Capital Outlay	6,743,912	1.19	6,660,151	1.13	7,796,853	1.28
Total - Objects	567,456,286	100.00	590,045,320	100.00	611,479,745	100.00

Spokane School District No.081

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	2,015.28	2,027.00	1,981.00
2. Grade 1	2,085.89	2,083.00	1,982.00
3. Grade 2	2,259.34	2,088.00	2,053.00
4. Grade 3	2,038.81	2,234.00	2,073.00
5. Grade 4	2,153.75	2,038.00	2,297.00
6. Grade 5	2,236.18	2,133.00	2,073.00
7. Grade 6	2,064.67	2,124.00	2,077.00
8. Grade 7	1,984.80	2,108.00	2,144.00
9. Grade 8	1,995.27	2,007.00	2,051.00
10. Grade 9	2,058.25	2,021.00	2,049.00
11. Grade 10	2,017.66	1,932.00	1,958.00
12. Grade 11 (excluding Running Start)	1,772.82	1,771.00	1,699.00
13. Grade 12 (excluding Running Start)	1,645.91	1,727.00	1,752.00
14. SUBTOTAL	**26,328.63**	**26,293.00**	**26,189.00**
15. Running Start	427.37	415.00	465.00
16. Dropout Reengagement Enrollment	184.56	171.00	201.00
17. ALE Enrollment	1,686.76	1,730.00	1,725.00
18. TOTAL K-12	**28,627.32**	**28,609.00**	**28,580.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	2,506.81	2,448.38	2,382.927
2. General Fund FTE Classified Employees /4	1,135.30	1,288.34	1,299.408

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

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

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

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

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

Spokane School District No.081

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	77,375,850	88,887,980	92,230,960
2000 | Local Nontax Support	15,059,980	11,346,191	12,337,616
3000 | State, General Purpose	281,970,840	293,769,497	304,261,584
4000 | State, Special Purpose	107,306,469	121,989,815	140,118,828
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	78,795,172	50,431,882	50,792,406
7000 | Revenues from Other School Districts	1,106,608	1,083,332	1,067,139
8000 | Revenues from Other Entities	489,168	1,499,924	1,738,464
9000 | Other Financing Sources	4,437,341	5,035,000	6,435,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**566,541,427**	**574,043,621**	**608,981,997**
EXPENDITURES			
00 | Regular Instruction	275,898,817	306,651,572	309,212,731
10 | Federal Special Purpose Funding	28,955,189	0	0
20 | Special Education Instruction	73,928,936	80,169,039	86,029,818
30 | Vocational Education Instruction	14,290,892	15,407,556	14,316,531
40 | Skill Center Instruction	5,412,910	4,933,573	5,566,714
50 and 60 | Compensatory Education Instruction	45,537,805	50,953,514	54,352,627
70 | Other Instructional Programs	3,773,231	5,756,145	6,548,049
80 | Community Services	16,969,813	18,357,273	20,903,911
90 | Support Services	102,688,693	107,816,648	114,549,364
B. TOTAL EXPENDITURES	**567,456,286**	**590,045,320**	**611,479,745**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**-914,859**	**-16,001,699**	**-2,497,747**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	2,115,511	2,000,000	2,078,978
G.L.828 Restricted for Carryover of Food Service Revenue	3,761,310	2,100,000	4,600,000

Spokane School District No.081

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830	Restricted for Debt Service	7,100,000	7,363,000	7,519,000
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	14,061,758	12,700,000	11,305,100
G.L.845	Restricted for Self-Insurance	275,000	275,000	1,820,000
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	8,302,483	4,900,000	1,792,212
G.L.890	Unassigned Fund Balance	16,838,535	17,762,000	1,120,605
G.L.891	Unassigned to Minimum Fund Balance Policy	19,372,954	22,000,000	26,580,601
F.	**TOTAL BEGINNING FUND BALANCE**	**70,741,535**	**69,100,000**	**56,816,496**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	2,078,978	1,800,000	2,078,978
G.L.828	Restricted for Carryover of Food Service Revenue	3,761,310	2,000,000	4,000,000
G.L.830	Restricted for Debt Service	7,300,000	7,584,000	7,744,570
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	12,767,267	10,800,000	9,405,100
G.L.845	Restricted for Self-Insurance	1,320,000	275,000	1,874,600
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	6,991,718	4,000,000	800,000
G.L.890	Unassigned Fund Balance	14,226,306	2,950,684	842,686

Spokane School District No.081

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	21,381,096	23,688,617	27,572,814
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	**69,826,676**	**53,098,301**	**54,318,748**

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 extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	77,375,427	88,887,980	92,230,960
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	424	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**77,375,850**	**88,887,980**	**92,230,960**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	219,269	95,497	7,030
2122	Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131	Secondary Vocational Education Tuition	4,615	4,435	4,435
2145	Skill Center Tuitions and Fees	0	15,184	0
2171	Traffic Safety Education Fees	0	0	0
2173	Summer School Tuition and Fees	1,240	81,977	0
2186	Community School Tuition and Fees	0	0	0
2188	Childcare Tuitions and Fees	2,204,261	2,115,722	2,143,433
2200	Sales of Goods, Supplies, and Services, Unassigned	846,474	901,478	809,265
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	6,545	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	137,066	44,381	59,565
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	6,741,427	5,999,024	6,298,997
2298	School Food Services, Sales of Goods, Supplies and Svcs	156,157	152,000	180,000
2300	Investment Earnings	1,975,337	430,115	1,500,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	1,253,081	365,153	387,131
2600	Fines and Damages	173,189	139,637	139,131
2700	Rentals and Leases	668,545	796,019	607,083
2800	Judgement and Settlements	62,714	2,024	2,024
2900	Local Support Nontax, Unassigned	610,061	175,545	199,522
2998	Local School Food Services-non NSLP	0	28,000	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**15,059,980**	**11,346,191**	**12,337,616**

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE				
3100	Apportionment	271,076,692	281,548,830	286,140,053
3121	Special Education--General Apportionment	10,179,748	10,142,828	11,638,169
3300	Local Effort Assistance	714,400	2,077,839	6,483,362
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**281,970,840**	**293,769,497**	**304,261,584**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	1,049,175	1,460,553	1,720,350
4109	Transition To Kindergarten	25,273	2,047,269	1,337,072
4121	Special Education	52,295,687	56,925,947	66,663,661
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	16,782,096	17,541,877	19,176,509
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	5,090,473	8,829,784	10,387,849
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	3,784,731	3,853,519	4,665,355
4174	Highly Capable	866,417	892,118	909,358
4188	Childcare	0	0	0
4198	School Food Services	3,925,851	5,760,000	5,737,515
4199	Transportation--Operations	12,498,591	13,756,366	15,973,039
4300	Other State Agencies, Unassigned	74,930	122,477	42,477
4321	Special Education--Other State Agencies	383,266	450,000	450,000
4322	Special Education-Infants and Toddlers-State	0	0	0
4326	State Institutions--Special Education--Other State Agcs	0	0	0
4356	State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358	Special and Pilot Programs--Other State Agencies	45,750	0	22,063
4365	Transitional Bilingual--Other State Agencies	0	0	0
4388	Childcare--Other State Agencies	10,470,354	10,349,905	13,033,580
4398	School Food Services--Other State Agencies	13,876	0	0
4399	Transportation--Operations--Other State Agencies	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**107,306,469**	**121,989,815**	**140,118,828**

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5329	Impact Aid, Special Education Funding	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	559,940	390,743	408,911
6109	Transition To Kindergarten	221,889	0	0
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	31,522,656	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123	SP,Ed, Sup, IDEA, Fed	0	0	0
6124	Special Education--Supplemental	7,421,183	7,553,795	7,175,133
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	370,780	262,917	262,917
6146	Skill Center	106,073	106,853	101,200
6151	Disadvantaged ESEA Disadvantaged, Fed	14,319,841	15,438,783	16,479,135
6152	School Improve, Fed Other Title Grants under ESEA, Fed	2,536,999	3,410,345	3,289,686
6153	Migrant ESEA Migrant, Federal	0	0	0
6154	Reading First, Federal	0	0	0
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6162	Math & Science--Professional Development	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	383,374	255,257	294,257
6167	Indian Education JOM	0	0	0

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168	Indian Education, ED	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6178	Youth Training Programs	0	0	0
6188	Childcare	74,190	46,500	60,600
6189	Other Community Services	0	0	0
6198	School Food Services	17,488,952	16,970,000	16,664,542
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	600,573	478,087	208,525
6210	E-Rate	85,199	0	0
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223	SP,Ed, Sup, IDEA, Fed	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
6246	Skill Center	0	0	0
6251	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253	ESEA Migrant, Federal	0	0	0
6254	Reading First, Federal	0	0	0
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	0	0	0
6262	Math & Science--Professional Development	0	0	0
6264	Limited English Proficiency (formerly Bilingual)	0	0	0
6267	Indian Education JOM	0	0	0
6268	Indian Education, ED	287,475	300,443	335,307
6276	Targeted Assistance ESSER I	0	0	0
6278	Youth Training, Direct Grants	0	0	0
6288	Childcare	0	0	0

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289	Other Community Services	0	0	0
6298	School Food Services	0	0	0
6299	Transportation--Operations	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	1,007,776	3,188,517	3,559,275
6310	Medicaid Administrative Match	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	17,147	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6321	Special Education--Medicaid Reimbursement	383,265	455,136	455,136
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323	SP,Ed, Sup, IDEA, Fed	0	0	0
6324	Special Education--Supplemental	0	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6354	Reading First, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6362	Math & Science--Professional Development	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0
6368	Indian Education, ED	0	0	0
6376	Targeted Assistance ESSER I	0	0	0
6378	Youth Training Programs	0	0	0
6388	Childcare	0	0	0
6389	Other Community Services	344,867	207,506	67,782
6398	School Food Services	0	0	0
6399	Transportation--Operations	0	0	0
6998	USDA Commodities	1,062,992	1,367,000	1,430,000

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**78,795,172**	**50,431,882**	**50,792,406**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	744,830	828,647	828,647
7121 | Special Education	299,775	192,287	192,287
7122 | Special Education-Infants and Toddlers	0	0	0
7131 | Vocational Education	39,500	39,500	39,500
7145 | Skill Center	0	0	0
7189 | Other Community Services	20,475	0	0
7197 | Support Services	0	16,193	0
7198 | School Food Services	2,029	0	0
7199 | Transportation	0	0	0
7301 | Nonhigh Participation	0	6,705	6,705
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**1,106,608**	**1,083,332**	**1,067,139**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	2,500
8101 | Governmental Entities-Enrichment	3,090	0	0
8188 | Childcare	0	0	0
8189 | Community Services	260,487	566,380	579,300
8198 | School Food Services	0	0	0
8199 | Transportation	0	0	0
8200 | Private Foundations	213,733	933,544	1,156,664
8500 | Nonfederal, ESD	11,858	0	0
8521 | Educational Service Districts-Special Education	0	0	0
8522 | Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**489,168**	**1,499,924**	**1,738,464**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	64,453	35,000	35,000
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	4,372,887	5,000,000	6,400,000
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**4,437,341**	**5,035,000**	**6,435,000**

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	**566,541,427**	**574,043,621**	**608,981,997**

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 | Basic Education	261,915,159	288,734,852	289,039,679
02 | Alternative Learning Experience	12,244,857	14,781,025	16,987,465
03 | Basic Education - Dropout Reengagement	1,491,640	1,160,291	1,985,885
09 | Transition to Kindergarten	247,162	1,975,404	1,199,702
00 | TOTAL REGULAR INSTRUCTION	**275,898,817**	**306,651,572**	**309,212,731**
FEDERAL SPECIAL PURPOSE FUNDING			
11 | Federal Special Purpose - SLFRF	0	0	0
12 | Federal Special Purpose - ESSER II	0	0	0
13 | Federal Special Purpose - ESSER III	28,955,189	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0	0
18 | Federal Special Purpose - Reserved G	0	0	0
19 | Federal Special Purpose - Cares Act – Other	0	0	0
10 | TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**28,955,189**	**0**	**0**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	66,784,701	72,752,423	79,066,993
22 | Special Education, Infants and Toddlers, State	0	0	0
23 | Special Education, ARP, IDEA, Federal	0	0	0
24 | Special Education, Supplemental, Federal	7,144,235	7,416,616	6,962,825
25 | Special Education, Infants and Toddlers, Federal	0	0	0
26 | Special Education, Institutions, State	0	0	0
29 | Special Education, Other, Federal	0	0	0
20 | TOTAL SPECIAL EDUCATION INSTRUCTION	**73,928,936**	**80,169,039**	**86,029,818**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	11,421,050	12,570,825	11,460,113
34 | Middle School Career and Technical Education, State	2,506,934	2,578,441	2,601,134
38 | Vocational, Federal	360,958	258,290	255,284
39 | Vocational, Other Categorical	1,950	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**14,290,892**	**15,407,556**	**14,316,531**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	5,308,948	4,769,011	5,406,665

Spokane School District No.081

EXPENDITURE BY PROGRAM

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46	Skill Center, Federal	103,962	103,962	99,449
47	Skill Center - Facility Upgrades	0	60,600	60,600
40	**TOTAL SKILL CENTER INSTRUCTION**	**5,412,910**	**4,933,573**	**5,566,714**
	COMPENSATORY EDUCATION INSTUCTION			
51	Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	14,037,240	15,191,760	16,020,723
52	Other Title Grants under ESEA-Federal	2,468,378	3,351,209	3,191,845
53	Migrant ESEA Migrant, Federal	0	0	0
54	Reading First, Federal	0	0	0
55	Learning Assistance Program (LAP), State	16,328,173	17,238,480	18,619,769
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	5,186,456	8,404,654	10,346,470
59	Institutions - Juveniles in Adult Jails	0	0	0
61	Head Start, Federal	0	0	0
62	Math and Science, Professional Development, Federal	0	0	0
64	Limited English Proficiency, Federal	373,005	285,618	314,307
65	Transitional Bilingual, State	6,332,300	5,041,165	4,538,134
67	Indian Education, Federal, JOM	0	0	0
68	Indian Education, Federal, ED	279,981	295,247	325,571
69	Compensatory, Other	532,273	1,145,381	995,808
50 and 60	**TOTAL COMPENSATORY EDUCATION INSTRUCTION**	**45,537,805**	**50,953,514**	**54,352,627**
	OTHER INSTRUCTIONAL PROGRAMS			
71	Traffic Safety	0	0	0
73	Summer School	978	68,111	0
74	Highly Capable	1,960,570	2,086,447	2,273,712
76	Targeted Assistance	0	0	0
78	Youth Training Programs, Federal	0	0	0
79	Instructional Programs, Other	1,811,682	3,601,587	4,274,337
70	**TOTAL OTHER INSTRUCTIONAL PROGRAMS**	**3,773,231**	**5,756,145**	**6,548,049**
	COMMUNITY SERVICES			
81	Public Radio/Television	0	0	0
86	Community Schools	0	0	0
88	Early Learning Programs	10,789,414	11,299,905	13,742,298

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 | Other Community Services	6,180,399	7,057,368	7,161,613
80 | TOTAL COMMUNITY SERVICES	**16,969,813**	**18,357,273**	**20,903,911**
SUPPORT SERVICES			
97 | District-wide Support	72,494,262	66,583,817	67,485,621
98 | School Food Services	20,597,277	21,881,747	24,486,579
99 | Pupil Transportation	16,992,886	19,351,084	22,577,164
90 | TOTAL SUPPORT SERVICES	**110,084,425**	**107,816,648**	**114,549,364**
TOTAL PROGRAM EXPENDITURES	**574,852,019**	**590,045,320**	**611,479,745**

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 | Basic Education	289,039,679	770,822		174,838,387	22,018,533	60,744,023	15,846,110	11,694,164	127,640	3,000,000
02 | ALE	16,987,465	3,503		11,329,850	1,208,072	3,812,926	563,009	40,105	30,000	0
03 | Basic Education - Dropout Reengagement	1,985,885	0		348,985	51,913	126,248	0	1,458,739	0	0
09 | Transition to Kindergarten	1,199,702	12,176		685,802	145,691	277,371	16,160	62,502	0	0
TOTAL REGULAR INSTRUCTION	**309,212,731**	**786,501**		**187,203,024**	**23,424,209**	**64,960,568**	**16,425,279**	**13,255,510**	**157,640**	**3,000,000**
11 | Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 | Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 | Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 | Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 | Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 | Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
21 | Sp Ed, Sup, St	79,066,993	121,117		35,597,714	19,808,230	21,928,655	418,642	1,143,731	48,904	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 | Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	6,962,825	12,517		5,316,690	15,046	1,613,940	3,982	57	593	0

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**86,029,818**	**133,634**		**40,914,404**	**19,823,276**	**23,542,595**	**422,624**	**1,143,788**	**49,497**	**0**
31 | Voc, Basic, St	11,460,113	15,556		7,121,352	271,838	2,175,037	1,096,976	132,748	646,606	0
34 | MidSchCar/Tec	2,601,134	3,086		1,774,167	46,542	509,848	209,387	44,756	13,348	0
38 | Voc, Fed	255,284	0		9,500	0	1,472	142,933	81,379	0	20,000
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**14,316,531**	**18,642**		**8,905,019**	**318,380**	**2,686,357**	**1,449,296**	**258,883**	**659,954**	**20,000**
45 | Skil Cnt, Bas, St	5,406,665	14,966	-7,163	2,818,010	255,650	980,060	873,616	451,860	19,666	0
46 | Skill Cntr, Fed	99,449	0	0	0	0	0	72,846	13,000	0	13,603
47 | Skill Cntr, Fclty Upg	60,600	0		0	0	0	30,300	30,300		0
TOTAL SKILL CENTER INSTRUCTION	**5,566,714**	**14,966**	**-7,163**	**2,818,010**	**255,650**	**980,060**	**976,762**	**495,160**	**19,666**	**13,603**
51 | ESEA Disadvantaged, Federal	16,020,723	31,503		8,481,646	1,433,514	2,958,971	2,829,299	202,785	83,005	0
52 | Other Title Grants under ESEA-Federal	3,191,845	4,587	0	1,374,382	251,385	448,368	300,952	792,931	19,240	0
53 | ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 | Read First, Fed	0	0		0	0	0	0	0	0	0
55 | LAP	18,619,769	33,831		11,983,360	775,102	3,897,176	1,803,075	122,225	5,000	0
56 | St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	10,346,470	3,084		3,881,528	372,483	746,749	2,604,204	2,730,272	8,150	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	0	0		0	0	0	0	0	0	0
62 | MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 | LEP, Fed	314,307	5,685		226,771	7,001	49,677	14,148	1,945	9,080	0
65 | Tran Biling, St	4,538,134	17,577		2,235,509	1,072,244	1,177,857	5,959	19,746	9,242	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd, ED	325,571	4,978		71,844	134,933	87,796	9,400	8,420	8,200	0
69 | Comp, Othr	995,808	48		9,500	561,031	190,010	214,901	19,376	942	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**54,352,627**	**101,293**	**0**	**28,264,540**	**4,607,693**	**9,556,604**	**7,781,938**	**3,897,700**	**142,859**	**0**
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	2,273,712	0		1,730,613	0	528,099	0	5,000	10,000	0
76 | Target Asst	0	0		0	0	0	0	0	0	0
78 | Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 | Inst Pgm, Othr	4,274,337	2,096		120,014	658,378	271,350	1,574,402	1,641,496	6,601	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**6,548,049**	**2,096**		**1,850,627**	**658,378**	**799,449**	**1,574,402**	**1,646,496**	**16,601**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 | Early Learning Programs	13,742,298	511,993		4,882,077	4,257,207	3,663,781	214,967	206,423	5,850	0
89 | Othr Comm Srv	7,161,613	340,854	0	269,063	4,575,280	1,745,392	131,785	89,846	9,393	0
TOTAL COMMUNITY SERVICES	**20,903,911**	**852,847**	**0**	**5,151,140**	**8,832,487**	**5,409,173**	**346,752**	**296,269**	**15,243**	**0**
97 | Distwide Suppt	67,485,621	628,707	-2,375,953	1,825,349	28,866,638	10,867,467	4,968,167	18,585,904	106,092	4,013,250
98 | Schl Food Serv	24,486,579	91,200	-251,389	57,182	7,780,002	3,684,618	12,312,966	44,000	18,000	750,000
99 | Pupil Transp	22,577,164	4,619	0	38,119	1,085,255	292,590	2,040,075	19,113,172	3,334	0
TOTAL SUPPORT SERVICES	**114,549,364**	**724,526**	**-2,627,342**	**1,920,650**	**37,731,895**	**14,844,675**	**19,321,208**	**37,743,076**	**127,426**	**4,763,250**
OBJECT TOTALS	**611,479,745**	**2,634,505**	**-2,634,505**	**277,027,414**	**95,651,968**	**122,779,481**	**48,298,261**	**58,736,882**	**1,188,886**	**7,796,853**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	5,394,971	19,827		2,299,577	1,680,379	1,133,383	196,681	46,568	18,556	0
22 | Lrn Resrc	1,596,454	232		14,000	976,755	503,126	82,015	20,326	0	0
23 | Princ Off	35,011,547	64,547		14,663,134	10,150,414	8,970,898	675,253	487,200	101	0
24 | Guid/Coun	13,355,966	153		8,934,243	6,200	2,777,327	1,422,414	210,680	4,949	0
25 | Pupil M/S	2,460,687	0		92,375	1,530,683	837,629	0	0	0	0
26 | Health	4,674,528	7,671		1,261,701	2,113,560	1,209,726	9,276	71,839	755	0
27 | Teaching	189,480,604	8,825		135,552,152	361,604	42,003,931	3,139,540	8,412,033	2,519	0
28 | Extracur	9,903,904	4,843		3,564,762	2,318,479	937,422	1,605,186	1,472,470	742	0
29 | Pmt to SD	0							0		
31 | InstProDev	7,549,450	18,178		6,006,583	950	907,695	85,678	441,348	89,018	0
32 | Inst Tech	6,908,220	580,157			1,684,927	585,414	3,718,522	328,200	11,000	0
33 | Curriculum	9,246,540	65,010		569,014	246,516	250,955	4,911,545	203,500	0	3,000,000
34 | Prof Lrng St	2,170,308	0		1,880,846		289,462	0	0	0	0
35 | Pupil Safety	1,286,500	1,379		0	948,066	337,055	0	0	0	0
Total	**289,039,679**	**770,822**		**174,838,387**	**22,018,533**	**60,744,023**	**15,846,110**	**11,694,164**	**127,640**	**3,000,000**
FTE Program Staff				**1,499.800**	**288.682**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	831,906	0		8,683	600,628	221,095	0	1,500	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	1,799,086	0		723,153	600,965	474,968	0	0	0	0
24 | Guid/Coun	545,293	0		418,701	0	126,592	0	0	0	0
25 | Pupil M/S	8,072	0		0	5,011	3,061	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	13,140,165	3,503		9,718,355	0	2,922,802	463,400	31,105	1,000	0
28 | Extracur	33,067	0		14,250	0	2,208	16,609	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	546,876	0		446,708	1,468	62,200	0	7,500	29,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	83,000	0		0	0	0	83,000	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**16,987,465**	**3,503**		**11,329,850**	**1,208,072**	**3,812,926**	**563,009**	**40,105**	**30,000**	**0**
FTE Program Staff				**100.704**	**16.253**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	1,969,155	0		334,629	51,913	123,874	0	1,458,739	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	16,730	0		14,356	0	2,374	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**1,985,885**	**0**		**348,985**	**51,913**	**126,248**	**0**	**1,458,739**	**0**	**0**
FTE Program Staff				**3.000**	**0.746**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	125,697	0		47,120	47,165	31,412	0	0	0	0
24 | Guid/Coun	83,100	0		64,564	0	18,536	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	95,149	0		0	69,842	25,307	0	0	0	0
27 | Teaching	760,788	12,176		548,589	0	183,863	16,160	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	18,226	0		14,669	0	3,557	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	10,860	0		10,860		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	43,380	0		0	28,684	14,696	0	0	0	0
64 | Maintnce	0	0		0	0	0	0	0	0	0
65 | Utilities	62,502	0					0	62,502	0	0
67 | Bldg Secu	0	0		0	0	0	0	0	0	0
Total	**1,199,702**	**12,176**		**685,802**	**145,691**	**277,371**	**16,160**	**62,502**	**0**	**0**
FTE Program Staff				**6.926**	**1.967**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Other

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay	
21 | Supv Inst	2,265,628	8,376		1,181,394	489,692	498,348	73,118	11,700	3,000		0
22 | Lrn Resrc	0	0		0	0	0	0	0	0		0
23 | Princ Off	99	99		0	0	0	0	0	0		0
24 | Guid/Coun	500	0		0	0	0	0	0	500		0
25 | Pupil M/S	0	0		0	0	0	0	0	0		0
26 | Health	17,883,118	23,371		12,575,743	694,711	4,356,252	90,330	126,681	16,030		0
27 | Teaching	56,284,004	2,056		19,839,310	18,623,827	16,757,422	86,537	953,356	21,496		0
28 | Extracur	0	0		0	0	0	0	0	0		0
29 | Pmt to SD	0							0			
31 | InstProDev	1,806,674	0		1,503,831	0	240,077	3,334	51,554	7,878		0
32 | Inst Tech	120,318	86,965			0	0	33,203	150	0		0
33 | Curriculum	132,660	250		0	0	0	132,120	290	0		0
34 | Prof Lrng St	573,992	0		497,436		76,556	0	0	0		0
35 | Pupil Safety	0	0		0	0	0	0	0	0		0
Total	**79,066,993**	**121,117**		**35,597,714**	**19,808,230**	**21,928,655**	**418,642**	**1,143,731**	**48,904**		**0**
FTE Program Staff				**338.872**	**321.889**						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

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

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	364,329	433		274,717	0	88,875	0	51	253	0
27 | Teaching	6,266,950	461		4,761,084	15,046	1,486,031	3,982	6	340	0
29 | Pmt to SD	0							0		
31 | InstProDev	319,923	0		280,889	0	39,034	0	0	0	0
32 | Inst Tech	11,623	11,623			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**6,962,825**	**12,517**		**5,316,690**	**15,046**	**1,613,940**	**3,982**	**57**	**593**	**0**
FTE Program Staff				**48.800**	**0.145**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	597,991	1,574		284,965	156,088	129,280	25,024	818	242	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	457,339	0		357,384	0	99,955	0	0	0	0
24 | Guid/Coun	661,085	0		502,583	0	158,502	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	7,748,343	2,789		5,141,759	0	1,631,481	916,278	56,036	0	0
28 | Extracur	1,024,532	0		252,004	0	39,042	125,374	13,258	594,854	0
29 | Pmt to SD	0							0		
31 | InstProDev	559,466	0		470,247	0	38,719	0	0	50,500	0
32 | Inst Tech	42,604	11,193			0	0	30,300	101	1,010	0
33 | Curriculum	17,324	0		15,000	0	2,324	0	0	0	0
34 | Prof Lrng St	112,402	0		97,410		14,992	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	176,492				115,750	60,742	0	0	0	0
65 | Utilities	62,535							62,535		
Total	**11,460,113**	**15,556**		**7,121,352**	**271,838**	**2,175,037**	**1,096,976**	**132,748**	**646,606**	**0**
FTE Program Staff				**58.420**	**4.430**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	275,865	267		165,045	43,730	56,580	9,990	0	253	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	23,582	0		23,582	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	2,026,559	51		1,418,608	0	441,191	164,234	2,374	101	0
28 | Extracur	34,846	0		0	0	0	31,816	0	3,030	0
29 | Pmt to SD	0							0		
31 | InstProDev	166,061	0		147,075	0	9,022	0	0	9,964	0
32 | Inst Tech	6,115	2,768			0	0	3,347	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	22,912	0		19,857		3,055	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	2,812				2,812	0	0	0	0	0
65 | Utilities	42,382							42,382		
Total	**2,601,134**	**3,086**		**1,774,167**	**46,542**	**509,848**	**209,387**	**44,756**	**13,348**	**0**
FTE Program Staff				**13.950**	**0.550**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	143,715	0		0	0	0	77,336	46,379	0	20,000
29 | Pmt to SD	0							0		
31 | InstProDev	45,972	0		9,500	0	1,472	0	35,000	0	0
32 | Inst Tech	65,597	0			0	0	65,597	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0		0	0	0	0	0	0	0
Total	**255,284**	**0**		**9,500**	**0**	**1,472**	**142,933**	**81,379**	**0**	**20,000**
FTE Program Staff				**0.000**						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	770,895	3,193		319,761	220,479	181,079	36,081	6,262	4,040	0
24 | Guid/Coun	154,710	1,313		118,555	0	34,539	202	101	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	3,911,305	3,903	-7,163	2,279,546	35,171	748,117	703,299	144,114	4,318	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	81,897	0		56,017	0	9,533	0	5,050	11,297	0
32 | Inst Tech	8,756	6,332			0	0	2,424	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	50,923	0		44,131		6,792	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0
63 | Oper Bldg	20,197	197			0	0	20,000	0	0	0
64 | Maintnce	145,711	28			0	0	111,610	34,062	11	0
65 | Utilities	182,271	0					0	182,271		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	80,000	0						80,000		
Total	**5,406,665**	**14,966**	**-7,163**	**2,818,010**	**255,650**	**980,060**	**873,616**	**451,860**	**19,666**	**0**
FTE Program Staff				**27.000**	**4.153**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	64,449	0		0	0	0	50,846	0	0	13,603
29 | Pmt to SD	0							0		
31 | InstProDev	13,000	0		0	0	0	0	13,000	0	0
32 | Inst Tech	10,000	0			0	0	10,000	0	0	0
33 | Curriculum	12,000	0		0	0	0	12,000	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**99,449**	**0**	**0**	**0**	**0**	**0**	**72,846**	**13,000**	**0**	**13,603**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	531,487	3,210		302,284	100,104	113,390	10,000	499	2,000	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	2,644,115	9,415		1,712,798	251,620	665,282	3,000	0	2,000	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	10,909,735	4,306		5,213,400	1,081,790	1,880,955	2,672,304	52,975	4,005	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,898,745	1,431		1,253,164	0	299,344	130,495	139,311	75,000	0
32 | Inst Tech	26,641	13,141			0	0	3,500	10,000	0	0
33 | Curriculum	10,000	0		0	0	0	10,000	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
Total	**16,020,723**	**31,503**		**8,481,646**	**1,433,514**	**2,958,971**	**2,829,299**	**202,785**	**83,005**	**0**
FTE Program Staff				**74.570**	**12.558**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	122,294	0		0	91,866	30,428	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0	0	0	0	0	0	0	0	0
24 | Guid/Coun	288,804	0		0	159,519	54,285	75,000	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	608,451	0		84,110	0	23,808	97,947	402,586	0	0
28 | Extracur	30,000	0		0	0	0	30,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	2,140,709	3,000		1,290,272	0	339,847	98,005	390,345	19,240	0
32 | Inst Tech	1,587	1,587			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
91 | Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	**3,191,845**	**4,587**	**0**	**1,374,382**	**251,385**	**448,368**	**300,952**	**792,931**	**19,240**	**0**
FTE Program Staff				**8.750**	**2.731**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay	
21 | Supv Inst	525,678	2,188		304,212	95,541	115,237	5,000	2,000	1,500		0
22 | Lrn Resrc	0	0		0	0	0	0	0	0		0
24 | Guid/Coun	1,652,156	3,501		1,253,579	0	395,076	0	0	0		0
25 | Pupil M/S	0	0		0	0	0	0	0	0		0
26 | Health	0	0		0	0	0	0	0	0		0
27 | Teaching	13,813,972	5,498		8,390,313	679,561	2,881,500	1,795,075	59,525	2,500		0
29 | Pmt to SD	0							0			
31 | InstProDev	2,361,934	3,139		1,821,613	0	472,482	3,000	60,700	1,000		0
32 | Inst Tech	19,505	19,505			0	0	0	0	0		0
33 | Curriculum	0	0		0	0	0	0	0	0		0
34 | Prof Lrng St	246,524	0		213,643		32,881	0	0	0		0
35 | Pupil Safety	0	0		0	0	0	0	0	0		0
Total	**18,619,769**	**33,831**		**11,983,360**	**775,102**	**3,897,176**	**1,803,075**	**122,225**	**5,000**		**0**
FTE Program Staff				**105.578**	**9.849**						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	211,916	0		0	155,374	56,542	0	0	0	0
22 | Lrn Resrc	36,483	0		31,588	0	4,895	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	398,929	51		164,622	141,609	79,424	2,573	10,000	650	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	64,814	0		56,120	0	8,694	0	0	0	0
27 | Teaching	8,724,344	0		3,118,588	0	483,121	2,567,863	2,554,772	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	897,499	2,010		510,210	75,500	114,011	22,768	165,500	7,500	0
32 | Inst Tech	1,023	1,023			0	0	0	0	0	0
33 | Curriculum	11,462	0		400	0	62	11,000	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**10,346,470**	**3,084**		**3,881,528**	**372,483**	**746,749**	**2,604,204**	**2,730,272**	**8,150**	**0**
FTE Program Staff				**1.540**	**3.585**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	71,657	0		53,045	6,000	9,458	1,639	1,010	505	0
29 | Pmt to SD	0							0		
31 | InstProDev	231,105	500		173,726	1,001	40,219	6,149	935	8,575	0
32 | Inst Tech	185	185			0	0	0	0	0	0
33 | Curriculum	11,360	5,000		0	0	0	6,360	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**314,307**	**5,685**		**226,771**	**7,001**	**49,677**	**14,148**	**1,945**	**9,080**	**0**
FTE Program Staff				**1.400**	**0.000**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay	
21 | Supv Inst	381,408	1,187		179,888	106,759	92,816	303	354	101		0
22 | Lrn Resrc	0	0		0	0	0	0	0	0		0
24 | Guid/Coun	1,414	0		0	0	0	0	0	1,414		0
25 | Pupil M/S	0	0		0	0	0	0	0	0		0
27 | Teaching	3,928,040	3,889		1,889,246	947,975	1,060,518	5,656	13,029	7,727		0
29 | Pmt to SD	0							0			
31 | InstProDev	148,823	0		109,223	17,510	15,727	0	6,363	0		0
32 | Inst Tech	12,400	12,400			0	0	0	0	0		0
33 | Curriculum	101	101		0	0	0	0	0	0		0
34 | Prof Lrng St	65,948	0		57,152		8,796	0	0	0		0
35 | Pupil Safety	0	0		0	0	0	0	0	0		0
Total	**4,538,134**	**17,577**		**2,235,509**	**1,072,244**	**1,177,857**	**5,959**	**19,746**	**9,242**		**0**
FTE Program Staff				**20.230**	**14.737**						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	91,767	113		71,844	0	19,510	0	0	300	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	219,097	4,078		0	134,933	68,286	9,400	1,500	900	0
29 | Pmt to SD	0							0		
31 | InstProDev	13,920	0		0	0	0	0	6,920	7,000	0
32 | Inst Tech	787	787			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**325,571**	**4,978**		**71,844**	**134,933**	**87,796**	**9,400**	**8,420**	**8,200**	**0**
FTE Program Staff				**0.500**	**1.865**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	116,487	0		0	74,659	27,358	9,440	5,030	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	233,759	0		8,000	16,058	8,894	186,461	14,346	0	0
28 | Extracur	625,014	0		0	470,314	153,758	0	0	942	0
29 | Pmt to SD	0							0		
31 | InstProDev	20,500	0		1,500	0	0	19,000	0	0	0
32 | Inst Tech	48	48			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**995,808**	**48**		**9,500**	**561,031**	**190,010**	**214,901**	**19,376**	**942**	**0**
FTE Program Staff				**0.000**	**6.204**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	2,168,856	0		1,653,347	0	515,509	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	92,180	0		66,281	0	10,899	0	5,000	10,000	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	12,676	0		10,985		1,691	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**2,273,712**	**0**		**1,730,613**	**0**	**528,099**	**0**	**5,000**	**10,000**	**0**
FTE Program Staff				**16.000**						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	26,916	176		0	17,583	8,800	357	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	802,612	0		0	563,905	221,707	15,000	0	2,000	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	3,363,612	1,162		114,431	74,390	39,574	1,505,578	1,627,697	780	0
28 | Extracur	60,501	0		0	0	0	52,496	8,005	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	14,760	758		3,083	0	510	794	5,794	3,821	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
66 | E-Rate	0	0					0	0		0
68 | Insurance	0	0						0		
91 | Publ Actv	5,936	0		2,500	2,500	759	177	0	0	0
Total	**4,274,337**	**2,096**		**120,014**	**658,378**	**271,350**	**1,574,402**	**1,641,496**	**6,601**	**0**
FTE Program Staff				**0.700**	**6.893**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

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

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	469,861	0		129,090	226,145	109,419	2,534	2,673	0	0
24 | Guid/Coun	1,531,403	0		895,525	253,531	379,347	0	0	3,000	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	148,645	0		36,311	73,254	39,080	0	0	0	0
27 | Teaching	7,415,356	78,000		3,331,783	1,727,497	2,125,248	118,828	34,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	566,683	0		446,338	700	98,997	0	19,948	700	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
63 | Oper Bldg	364,394	0			240,948	123,446	0	0	0	0
65 | Utilities	364,878	364,878			0	0	0	0	0	0
68 | Insurance	0	0						0		
91 | Publ Actv	2,881,078	69,115		43,030	1,735,132	788,244	93,605	149,802	2,150	0
Total	**13,742,298**	**511,993**		**4,882,077**	**4,257,207**	**3,663,781**	**214,967**	**206,423**	**5,850**	**0**
FTE Program Staff				**48.887**	**61.686**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	5,000	0		0	0	0	0	5,000	0	0
27 | Teaching	35,000	0		0	0	0	35,000	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	63,651	0		0	3,000	1,000	5,606	51,015	3,030	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
63 | Oper Bldg	264,616	0			174,973	89,643	0	0	0	0
65 | Utilities	265,000	265,000			0	0	0	0	0	0
68 | Insurance	0	0						0		
75 | Mtr Pool	0	0			0	0	0	0	0	0
91 | Publ Actv	6,528,346	75,854	0	269,063	4,397,307	1,654,749	91,179	33,831	6,363	0
Total	**7,161,613**	**340,854**	**0**	**269,063**	**4,575,280**	**1,745,392**	**131,785**	**89,846**	**9,393**	**0**
FTE Program Staff				**1.500**	**58.573**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 | Bd of Dir	1,920,402	11,005			107,742	32,880	12,928	1,737,414	18,433	0
12 | Supt Off	581,004	6,449		346,834	87,072	82,624	11,363	31,512	15,150	0
13 | Busns Off	3,863,872	21,025		0	2,652,318	815,273	16,985	141,067	17,204	200,000
14 | HR	5,874,115	32,766		1,264,966	2,758,891	1,010,903	52,720	726,598	27,271	0
15 | Pblc Rltn	1,556,169	34,276		0	763,060	221,308	131,455	394,020	12,050	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
61 | Supv Bldg	955,795	12,245		38,119	648,956	216,825	10,000	26,600	3,050	0
62 | Grnd Mnt	1,516,234	152,027			732,009	317,077	247,121	43,000	0	25,000
63 | Oper Bldg	17,674,350	13,071			10,786,414	4,685,343	836,758	611,964	2,550	738,250
64 | Maintnce	8,581,506	261,623	0		5,189,128	1,756,958	832,747	490,750	300	50,000
65 | Utilities	8,425,525	0	-629,878		0	0	2,300	9,053,103	0	0
67 | Bldg Secu	1,582,045	60,590			714,445	254,018	247,490	302,118	3,384	0
68 | Insurance	4,012,389	51					0	4,012,338		0
69 | Dep Fac Mnt	0	0			0	0	0	0		0
72 | Info Sys	9,338,107	10,236	-1,019,198	175,430	3,427,100	1,121,649	1,794,290	823,100	5,500	3,000,000
73 | Printing	457,185	2,660	-246,128	0	214,442	81,791	240,000	164,220	200	0
74 | Warehouse	953,342	10,464	0	0	686,427	238,841	5,510	11,100	1,000	0
75 | Mtr Pool	193,581	219	-480,749	0	98,634	31,977	526,500	17,000	0	0
83 | Interest	0							0		
84 | Principal	0							0		
85 | Debt Expn	0		0					0		0
Total	**67,485,621**	**628,707**	**-2,375,953**	**1,825,349**	**28,866,638**	**10,867,467**	**4,968,167**	**18,585,904**	**106,092**	**4,013,250**
FTE Program Staff				**5.300**	**367.932**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
35 | Pupil Safety	549,681	0		0	396,440	153,241	0	0	0	0
41 | Supervisn	1,227,223	5,101		57,182	834,053	294,387	23,000	9,500	4,000	0
42 | Food	11,573,966	0					11,573,966	0		
44 | Operation	11,387,098	86,099			6,549,509	3,236,990	716,000	34,500	14,000	750,000
49 | Transfers	-251,389		-251,389							
Total	**24,486,579**	**91,200**	**-251,389**	**57,182**	**7,780,002**	**3,684,618**	**12,312,966**	**44,000**	**18,000**	**750,000**
FTE Program Staff				**0.300**	**106.634**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 | Pupil M/S	545,203	303		0	472,321	67,714	4,865	0	0	0
29 | Pmt to SD	0							0		
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
51 | Supervisn	888,731	4,316		38,119	612,934	224,876	1,010	4,142	3,334	0
52 | Operation	21,143,230	0			0	0	2,034,200	19,109,030	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
59 | Transfers	0		0							
Total	**22,577,164**	**4,619**	**0**	**38,119**	**1,085,255**	**292,590**	**2,040,075**	**19,113,172**	**3,334**	**0**
FTE Program Staff				**0.200**	**7.346**					

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	293,800	266,825	26,975
01-21-130	OTHER DISTRICT ADMINISTRATOR	12.450	186,441	128,601	161,106.59	2,005,777	1,829,160	176,617
ACTIVITY CODE 21 TOTAL		**12.450**				**2,299,577**	**2,095,985**	**203,592**
01-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,000	14,000	0
ACTIVITY CODE 22 TOTAL		**0.000**				**14,000**	**14,000**	**0**
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,032,719	1,723,113	309,606
01-23-210	ELEMENTARY PRINCIPAL	33.660	153,736	133,941	149,378.19	5,028,070	4,021,247	1,006,823
01-23-230	SECONDARY PRINCIPAL	16.000	169,492	150,003	161,395.38	2,582,326	1,602,196	980,130
01-23-240	SECONDARY VICE PRINCIPAL	35.480	153,736	125,476	141,488.70	5,020,019	5,020,019	0
ACTIVITY CODE 23 TOTAL		**85.140**				**14,663,134**	**12,366,575**	**2,296,559**
01-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	978,730	696,646	282,084
01-24-400	OTHER SUPPORT PERSONNEL	0.970	105,682	67,731	80,061.86	77,660	77,660	0
01-24-420	COUNSELOR	82.445	109,061	65,888	95,552.83	7,877,853	6,100,001	1,777,852
ACTIVITY CODE 24 TOTAL		**83.415**				**8,934,243**	**6,874,307**	**2,059,936**
01-25-005	OTHER SALARY ITEMS	0.000	0	0	0.00	92,375	92,375	0
ACTIVITY CODE 25 TOTAL		**0.000**				**92,375**	**92,375**	**0**
01-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	121,671	121,671	0
01-26-400	OTHER SUPPORT PERSONNEL	1.000	132,461	132,461	132,461.00	132,461	132,461	0
01-26-430	OCCUPATIONAL THERAPIST	0.628	109,060	72,400	97,285.03	61,095	61,095	0
01-26-450	COMMUNICATIONS DISORDER SPECIALIST	0.400	90,280	79,595	84,937.50	33,975	33,975	0
01-26-470	NURSE	10.404	109,060	59,810	84,043.64	874,390	874,390	0
01-26-480	PHYSICAL THERAPIST	0.391	109,060	78,394	97,465.47	38,109	38,109	0
ACTIVITY CODE 26 TOTAL		**12.823**				**1,261,701**	**1,261,701**	**0**
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	12,752,301	6,297,454	6,454,847

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-310	ELEMENTARY HOMEROOM TEACHER	633.134	109,061	57,951	94,491.17	59,825,575	28,691,360	31,134,215
01-27-320	SECONDARY TEACHER	428.400	109,062	56,482	97,601.35	41,812,418	41,812,418	0
01-27-330	OTHER TEACHER	48.370	109,062	56,482	85,052.43	4,113,986	4,113,986	0
01-27-340	ELEMENTARY SPECIALIST TEACHER	145.088	109,063	56,481	90,767.21	13,169,233	13,169,233	0
01-27-400	OTHER SUPPORT PERSONNEL	37.270	109,062	72,840	101,233.08	3,772,957	3,772,957	0
01-27-610	ON LEAVE	1.000	105,682	105,682	105,682.00	105,682	105,682	0
ACTIVITY CODE 27 TOTAL		**1,293.262**				**135,552,152**	**97,963,090**	**37,589,062**
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,799,394	0	2,799,394
01-28-510	EXTRACURRICULAR	5.750	160,563	93,170	133,107.48	765,368	0	765,368
ACTIVITY CODE 28 TOTAL		**5.750**				**3,564,762**	**0**	**3,564,762**
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,574,146	63,334	5,510,812
01-31-400	OTHER SUPPORT PERSONNEL	3.660	153,736	96,717	118,152.19	432,437	0	432,437
ACTIVITY CODE 31 TOTAL		**3.660**				**6,006,583**	**63,334**	**5,943,249**
01-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	87,138	87,138	0
01-33-130	OTHER DISTRICT ADMINISTRATOR	3.300	155,886	132,460	146,023.03	481,876	481,876	0
ACTIVITY CODE 33 TOTAL		**3.300**				**569,014**	**569,014**	**0**

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,880,846	1,880,846	0
ACTIVITY CODE 34 TOTAL		**0.000**				**1,880,846**	**1,880,846**	**0**
PROGRAM TOTAL		**1,499.800**				**174,838,387**	**123,181,227**	**51,657,160**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	8,683	8,683	0
ACTIVITY CODE 21 TOTAL		**0.000**				**8,683**	**8,683**	**0**
02-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	135,252	135,252	0
02-23-210	ELEMENTARY PRINCIPAL	1.000	153,736	153,736	153,736.00	153,736	153,736	0
02-23-230	SECONDARY PRINCIPAL	2.000	161,425	144,139	152,782.00	305,564	305,564	0
02-23-240	SECONDARY VICE PRINCIPAL	1.000	128,601	128,601	128,601.00	128,601	128,601	0
ACTIVITY CODE 23 TOTAL		**4.000**				**723,153**	**723,153**	**0**
02-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	38,596	38,596	0
02-24-420	COUNSELOR	3.800	109,061	74,735	100,027.63	380,105	380,105	0
ACTIVITY CODE 24 TOTAL		**3.800**				**418,701**	**418,701**	**0**
02-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	716,387	716,387	0
02-27-310	ELEMENTARY HOMEROOM TEACHER	12.900	109,061	67,836	95,031.55	1,225,907	1,225,907	0
02-27-320	SECONDARY TEACHER	62.304	109,062	62,080	96,282.20	5,998,766	5,998,766	0
02-27-330	OTHER TEACHER	13.100	109,062	75,171	97,831.60	1,281,594	1,281,594	0
02-27-340	ELEMENTARY SPECIALIST TEACHER	0.300	100,393	100,393	100,393.33	30,118	30,118	0
02-27-400	OTHER SUPPORT PERSONNEL	4.300	109,061	105,682	108,275.12	465,583	465,583	0
ACTIVITY CODE 27 TOTAL		**92.904**				**9,718,355**	**9,718,355**	**0**
02-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,250	0	14,250
ACTIVITY CODE 28 TOTAL		**0.000**				**14,250**	**0**	**14,250**

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	446,708	11,831	434,877
ACTIVITY CODE 31 TOTAL		**0.000**				**446,708**	**11,831**	**434,877**
PROGRAM TOTAL		**100.704**				**11,329,850**	**10,880,723**	**449,127**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
03-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	17,280	17,280	0
03-27-320	SECONDARY TEACHER	3.000	109,061	99,227	105,783.00	317,349	317,349	0
ACTIVITY CODE 27 TOTAL		**3.000**				**334,629**	**334,629**	**0**
03-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,356	14,356	0
ACTIVITY CODE 31 TOTAL		**0.000**				**14,356**	**14,356**	**0**
PROGRAM TOTAL		**3.000**				**348,985**	**348,985**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,116	0	6,116
09-23-210	ELEMENTARY PRINCIPAL	0.290	141,393	141,393	141,393.10	41,004	0	41,004
ACTIVITY CODE 23 TOTAL		**0.290**				**47,120**	**0**	**47,120**
09-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,762	0	6,762
09-24-400	OTHER SUPPORT PERSONNEL	0.530	109,060	109,060	109,060.38	57,802	0	57,802
ACTIVITY CODE 24 TOTAL		**0.530**				**64,564**	**0**	**64,564**
09-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	30,330	0	30,330
09-27-330	OTHER TEACHER	6.106	109,063	56,481	84,877.01	518,259	0	518,259
ACTIVITY CODE 27 TOTAL		**6.106**				**548,589**	**0**	**548,589**
09-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,669	0	14,669
ACTIVITY CODE 31 TOTAL		**0.000**				**14,669**	**0**	**14,669**
09-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	10,860	0	10,860
ACTIVITY CODE 34 TOTAL		**0.000**				**10,860**	**0**	**10,860**
PROGRAM TOTAL		**6.926**				**685,802**	**0**	**685,802**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	71,997	71,997	0
21-21-130	OTHER DISTRICT ADMINISTRATOR	8.000	151,347	128,601	138,674.63	1,109,397	1,109,397	0
ACTIVITY CODE 21 TOTAL		**8.000**				**1,181,394**	**1,181,394**	**0**
21-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	938,759	938,759	0
21-26-390	ORIENTATION AND MOBILITY SPECIALIST	4.800	109,061	57,951	84,583.75	406,002	406,002	0
21-26-430	OCCUPATIONAL THERAPIST	14.723	109,061	72,421	95,669.56	1,408,543	1,408,543	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	61.798	109,062	67,995	93,527.56	5,779,816	5,779,816	0
21-26-460	PSYCHOLOGIST	35.000	109,063	70,172	94,219.43	3,297,680	3,297,680	0
21-26-470	NURSE	0.240	105,683	63,700	86,970.83	20,873	20,873	0
21-26-480	PHYSICAL THERAPIST	7.411	109,062	79,531	97,702.06	724,070	724,070	0
ACTIVITY CODE 26 TOTAL		**123.972**				**12,575,743**	**12,575,743**	**0**
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,231,559	2,231,559	0
21-27-320	SECONDARY TEACHER	3.000	109,061	105,682	107,934.67	323,804	323,804	0
21-27-330	OTHER TEACHER	200.900	109,062	56,482	86,032.59	17,283,947	17,283,947	0
ACTIVITY CODE 27 TOTAL		**203.900**				**19,839,310**	**19,839,310**	**0**
21-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,227,364	1,227,364	0
21-31-400	OTHER SUPPORT PERSONNEL	3.000	109,061	77,126	92,155.67	276,467	276,467	0
ACTIVITY CODE 31 TOTAL		**3.000**				**1,503,831**	**1,503,831**	**0**

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	497,436	497,436	0
ACTIVITY CODE 34 TOTAL		**0.000**				**497,436**	**497,436**	**0**
PROGRAM TOTAL		**338.872**				**35,597,714**	**35,597,714**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	38,438	38,438	0
24-26-450	COMMUNICATIONS DISORDER SPECIALIST	2.800	96,152	67,995	84,385.36	236,279	236,279	0
ACTIVITY CODE 26 TOTAL		**2.800**				**274,717**	**274,717**	**0**
24-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	323,882	323,882	0
24-27-330	OTHER TEACHER	46.000	109,061	56,482	96,460.91	4,437,202	4,437,202	0
ACTIVITY CODE 27 TOTAL		**46.000**				**4,761,084**	**4,761,084**	**0**
24-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	280,889	280,889	0
ACTIVITY CODE 31 TOTAL		**0.000**				**280,889**	**280,889**	**0**
PROGRAM TOTAL		**48.800**				**5,316,690**	**5,316,690**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	25,000	25,000	0
31-21-130	OTHER DISTRICT ADMINISTRATOR	1.800	171,476	125,476	144,425.00	259,965	259,965	0
ACTIVITY CODE 21 TOTAL		**1.800**				**284,965**	**284,965**	**0**
31-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	23,583	23,583	0
31-23-240	SECONDARY VICE PRINCIPAL	2.520	132,460	132,460	132,460.71	333,801	333,801	0
ACTIVITY CODE 23 TOTAL		**2.520**				**357,384**	**357,384**	**0**
31-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	17,128	17,128	0
31-24-420	COUNSELOR	5.000	109,061	84,769	97,091.00	485,455	485,455	0
ACTIVITY CODE 24 TOTAL		**5.000**				**502,583**	**502,583**	**0**
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	487,008	487,008	0
31-27-320	SECONDARY TEACHER	48.600	109,062	61,720	94,787.55	4,606,675	4,606,675	0
31-27-400	OTHER SUPPORT PERSONNEL	0.500	96,152	96,152	96,152.00	48,076	48,076	0
ACTIVITY CODE 27 TOTAL		**49.100**				**5,141,759**	**5,141,759**	**0**
31-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	252,004	252,004	0
ACTIVITY CODE 28 TOTAL		**0.000**				**252,004**	**252,004**	**0**
31-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	470,247	470,247	0
ACTIVITY CODE 31 TOTAL		**0.000**				**470,247**	**470,247**	**0**
31-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	15,000	15,000	0
ACTIVITY CODE 33 TOTAL		**0.000**				**15,000**	**15,000**	**0**

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	97,410	97,410	0
ACTIVITY CODE 34 TOTAL		**0.000**				**97,410**	**97,410**	**0**
PROGRAM TOTAL		**58.420**				**7,121,352**	**7,121,352**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	17,191	17,191	0
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.950	171,476	125,476	155,635.79	147,854	147,854	0
ACTIVITY CODE 21 TOTAL		**0.950**				**165,045**	**165,045**	**0**
34-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	23,582	23,582	0
ACTIVITY CODE 23 TOTAL		**0.000**				**23,582**	**23,582**	**0**
34-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	122,359	122,359	0
34-27-310	ELEMENTARY HOMEROOM TEACHER	0.200	109,060	109,060	109,060.00	21,812	21,812	0
34-27-320	SECONDARY TEACHER	12.800	109,063	65,735	99,565.39	1,274,437	1,274,437	0
ACTIVITY CODE 27 TOTAL		**13.000**				**1,418,608**	**1,418,608**	**0**
34-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	147,075	147,075	0
ACTIVITY CODE 31 TOTAL		**0.000**				**147,075**	**147,075**	**0**
34-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	19,857	19,857	0
ACTIVITY CODE 34 TOTAL		**0.000**				**19,857**	**19,857**	**0**
PROGRAM TOTAL		**13.950**				**1,774,167**	**1,774,167**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

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

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	31,600	31,600	0
45-23-230	SECONDARY PRINCIPAL	1.000	144,139	144,139	144,139.00	144,139	144,139	0
45-23-240	SECONDARY VICE PRINCIPAL	1.000	144,022	144,022	144,022.00	144,022	144,022	0
ACTIVITY CODE 23 TOTAL		**2.000**				**319,761**	**319,761**	**0**
45-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,494	9,494	0
45-24-420	COUNSELOR	1.000	109,061	109,061	109,061.00	109,061	109,061	0
ACTIVITY CODE 24 TOTAL		**1.000**				**118,555**	**118,555**	**0**
45-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	237,156	237,156	0
45-27-320	SECONDARY TEACHER	23.000	109,061	61,361	84,996.00	1,954,908	1,954,908	0
45-27-400	OTHER SUPPORT PERSONNEL	1.000	87,482	87,482	87,482.00	87,482	87,482	0
ACTIVITY CODE 27 TOTAL		**24.000**				**2,279,546**	**2,279,546**	**0**
45-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	56,017	56,017	0
ACTIVITY CODE 31 TOTAL		**0.000**				**56,017**	**56,017**	**0**
45-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	44,131	44,131	0
ACTIVITY CODE 34 TOTAL		**0.000**				**44,131**	**44,131**	**0**
PROGRAM TOTAL		**27.000**				**2,818,010**	**2,818,010**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 46 - Skill Center, Federal

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

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 47 - Skill Center - Facility Upgrades

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

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	17,436	17,436	0
51-21-130	OTHER DISTRICT ADMINISTRATOR	2.000	161,428	132,460	142,424.00	284,848	284,848	0
ACTIVITY CODE 21 TOTAL		**2.000**				**302,284**	**302,284**	**0**
51-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	79,724	79,724	0
51-24-400	OTHER SUPPORT PERSONNEL	10.250	109,064	74,735	94,995.80	973,707	973,707	0
51-24-420	COUNSELOR	4.900	109,061	72,419	80,369.59	393,811	393,811	0
51-24-490	BEHAVIOR ANALYST	3.500	79,596	68,393	75,873.14	265,556	265,556	0
ACTIVITY CODE 24 TOTAL		**18.650**				**1,712,798**	**1,712,798**	**0**
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	538,517	538,517	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	5.420	109,061	70,581	98,710.15	535,009	535,009	0
51-27-330	OTHER TEACHER	25.680	109,064	68,392	100,688.51	2,585,681	2,585,681	0
51-27-400	OTHER SUPPORT PERSONNEL	15.600	109,062	64,216	99,627.76	1,554,193	1,554,193	0
ACTIVITY CODE 27 TOTAL		**46.700**				**5,213,400**	**5,213,400**	**0**
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	452,796	452,796	0
51-31-330	OTHER TEACHER	1.120	109,064	109,060	109,061.61	122,149	122,149	0
51-31-400	OTHER SUPPORT PERSONNEL	6.100	144,020	86,255	111,183.44	678,219	678,219	0
ACTIVITY CODE 31 TOTAL		**7.220**				**1,253,164**	**1,253,164**	**0**
PROGRAM TOTAL		**74.570**				**8,481,646**	**8,481,646**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	0	0	0
52-21-130	OTHER DISTRICT ADMINISTRATOR	0.000	0	0	0.00	0	0	0
ACTIVITY CODE 21 TOTAL		**0.000**				**0**	**0**	**0**
52-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	15,893	15,893	0
52-27-400	OTHER SUPPORT PERSONNEL	0.500	136,434	136,434	136,434.00	68,217	68,217	0
ACTIVITY CODE 27 TOTAL		**0.500**				**84,110**	**84,110**	**0**
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	139,135	139,135	0
52-31-400	OTHER SUPPORT PERSONNEL	8.250	160,560	128,600	139,531.76	1,151,137	1,151,137	0
ACTIVITY CODE 31 TOTAL		**8.250**				**1,290,272**	**1,290,272**	**0**
PROGRAM TOTAL		**8.750**				**1,374,382**	**1,374,382**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	17,489	17,489	0
55-21-130	OTHER DISTRICT ADMINISTRATOR	2.000	161,424	128,602	143,361.50	286,723	286,723	0
ACTIVITY CODE 21 TOTAL		**2.000**				**304,212**	**304,212**	**0**
55-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	44,791	44,791	0
55-24-400	OTHER SUPPORT PERSONNEL	10.750	109,066	82,140	101,184.74	1,087,736	1,087,736	0
55-24-420	COUNSELOR	0.100	72,420	72,420	72,420.00	7,242	7,242	0
55-24-490	BEHAVIOR ANALYST	1.500	79,593	68,393	75,873.33	113,810	113,810	0
ACTIVITY CODE 24 TOTAL		**12.350**				**1,253,579**	**1,253,579**	**0**
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	601,025	601,025	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	1.580	109,064	97,276	104,586.08	165,246	165,246	0
55-27-330	OTHER TEACHER	75.818	109,067	67,996	98,801.30	7,490,917	7,490,917	0
55-27-400	OTHER SUPPORT PERSONNEL	1.300	102,404	102,400	102,403.85	133,125	133,125	0
ACTIVITY CODE 27 TOTAL		**78.698**				**8,390,313**	**8,390,313**	**0**
55-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	448,549	448,549	0
55-31-330	OTHER TEACHER	0.380	109,061	109,050	109,060.53	41,443	41,443	0
55-31-400	OTHER SUPPORT PERSONNEL	12.150	144,024	86,258	109,598.44	1,331,621	1,331,621	0
ACTIVITY CODE 31 TOTAL		**12.530**				**1,821,613**	**1,821,613**	**0**

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	213,643	213,643	0
ACTIVITY CODE 34 TOTAL		**0.000**				**213,643**	**213,643**	**0**
PROGRAM TOTAL		**105.578**				**11,983,360**	**11,983,360**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	31,588	31,588	0
ACTIVITY CODE 22 TOTAL		**0.000**				**31,588**	**31,588**	**0**
58-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	164,622	164,622	0
ACTIVITY CODE 24 TOTAL		**0.000**				**164,622**	**164,622**	**0**
58-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	56,120	56,120	0
ACTIVITY CODE 26 TOTAL		**0.000**				**56,120**	**56,120**	**0**
58-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,118,588	3,118,588	0
ACTIVITY CODE 27 TOTAL		**0.000**				**3,118,588**	**3,118,588**	**0**
58-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	342,256	342,256	0
58-31-400	OTHER SUPPORT PERSONNEL	1.540	109,061	109,061	109,061.04	167,954	167,954	0
ACTIVITY CODE 31 TOTAL		**1.540**				**510,210**	**510,210**	**0**
58-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	400	400	0
ACTIVITY CODE 33 TOTAL		**0.000**				**400**	**400**	**0**
PROGRAM TOTAL		**1.540**				**3,881,528**	**3,881,528**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	53,045	53,045	0
ACTIVITY CODE 27 TOTAL		**0.000**				**53,045**	**53,045**	**0**
64-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	24,420	24,420	0
64-31-400	OTHER SUPPORT PERSONNEL	1.400	109,060	105,682	106,647.14	149,306	149,306	0
ACTIVITY CODE 31 TOTAL		**1.400**				**173,726**	**173,726**	**0**
PROGRAM TOTAL		**1.400**				**226,771**	**226,771**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	26,152	26,152	0
65-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	153,736	153,736	153,736.00	153,736	153,736	0
ACTIVITY CODE 21 TOTAL		**1.000**				**179,888**	**179,888**	**0**
65-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	125,207	76,071	49,136
65-27-330	OTHER TEACHER	19.230	109,063	58,291	91,733.70	1,764,039	1,764,039	0
ACTIVITY CODE 27 TOTAL		**19.230**				**1,889,246**	**1,840,110**	**49,136**
65-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	109,223	71,500	37,723
ACTIVITY CODE 31 TOTAL		**0.000**				**109,223**	**71,500**	**37,723**
65-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	57,152	57,152	0
ACTIVITY CODE 34 TOTAL		**0.000**				**57,152**	**57,152**	**0**
PROGRAM TOTAL		**20.230**				**2,235,509**	**2,148,650**	**86,859**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
68-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,483	2,483	0
68-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	138,722	138,722	138,722.00	69,361	69,361	0
ACTIVITY CODE 21 TOTAL		**0.500**				**71,844**	**71,844**	**0**
PROGRAM TOTAL		**0.500**				**71,844**	**71,844**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
69-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	8,000	0	8,000
ACTIVITY CODE 27 TOTAL		**0.000**				**8,000**	**0**	**8,000**
69-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,500	0	1,500
ACTIVITY CODE 31 TOTAL		**0.000**				**1,500**	**0**	**1,500**
PROGRAM TOTAL		**0.000**				**9,500**	**0**	**9,500**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	97,089	47,640	49,449
74-27-310	ELEMENTARY HOMEROOM TEACHER	3.000	105,682	70,581	87,176.33	261,529	0	261,529
74-27-320	SECONDARY TEACHER	13.000	109,061	74,559	99,594.54	1,294,729	473,234	821,495
ACTIVITY CODE 27 TOTAL		**16.000**				**1,653,347**	**520,874**	**1,132,473**
74-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	66,281	60,359	5,922
ACTIVITY CODE 31 TOTAL		**0.000**				**66,281**	**60,359**	**5,922**
74-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	10,985	10,985	0
ACTIVITY CODE 34 TOTAL		**0.000**				**10,985**	**10,985**	**0**
PROGRAM TOTAL		**16.000**				**1,730,613**	**592,218**	**1,138,395**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	0	0	0
ACTIVITY CODE 24 TOTAL		**0.000**				**0**	**0**	**0**
79-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	46,279	42,805	3,474
79-27-340	ELEMENTARY SPECIALIST TEACHER	0.700	105,683	86,263	97,360.00	68,152	0	68,152
ACTIVITY CODE 27 TOTAL		**0.700**				**114,431**	**42,805**	**71,626**
79-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,083	0	3,083
ACTIVITY CODE 31 TOTAL		**0.000**				**3,083**	**0**	**3,083**
79-91-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,500	0	2,500
ACTIVITY CODE 91 TOTAL		**0.000**				**2,500**	**0**	**2,500**
PROGRAM TOTAL		**0.700**				**120,014**	**42,805**	**77,209**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,400	0	14,400
88-21-130	OTHER DISTRICT ADMINISTRATOR	0.750	152,920	152,920	152,920.00	114,690	0	114,690
ACTIVITY CODE 21 TOTAL		**0.750**				**129,090**	**0**	**129,090**
88-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	68,027	0	68,027
88-24-420	COUNSELOR	7.370	153,743	65,883	112,279.24	827,498	0	827,498
ACTIVITY CODE 24 TOTAL		**7.370**				**895,525**	**0**	**895,525**
88-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,170	0	2,170
88-26-470	NURSE	0.357	109,459	59,042	95,633.05	34,141	0	34,141
ACTIVITY CODE 26 TOTAL		**0.357**				**36,311**	**0**	**36,311**
88-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	176,609	0	176,609
88-27-330	OTHER TEACHER	38.160	109,061	56,482	82,682.76	3,155,174	0	3,155,174
ACTIVITY CODE 27 TOTAL		**38.160**				**3,331,783**	**0**	**3,331,783**
88-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	255,136	0	255,136
88-31-400	OTHER SUPPORT PERSONNEL	2.000	109,061	82,141	95,601.00	191,202	0	191,202
ACTIVITY CODE 31 TOTAL		**2.000**				**446,338**	**0**	**446,338**
88-91-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,801	0	4,801
88-91-130	OTHER DISTRICT ADMINISTRATOR	0.250	152,916	152,916	152,916.00	38,229	0	38,229
ACTIVITY CODE 91 TOTAL		**0.250**				**43,030**	**0**	**43,030**
PROGRAM TOTAL		**48.887**				**4,882,077**	**0**	**4,882,077**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-91-005	OTHER SALARY ITEMS	0.000	0	0	0.00	34,615	10,091	24,524
89-91-130	OTHER DISTRICT ADMINISTRATOR	1.500	161,424	153,736	156,298.67	234,448	80,712	153,736
ACTIVITY CODE 91 TOTAL		**1.500**				**269,063**	**90,803**	**178,260**
PROGRAM TOTAL		**1.500**				**269,063**	**90,803**	**178,260**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-005	OTHER SALARY ITEMS	0.000	0	0	0.00	53,117	53,117	0
97-12-110	SUPERINTENDENT	1.000	293,717	293,717	293,717.00	293,717	293,717	0
ACTIVITY CODE 12 TOTAL		**1.000**				**346,834**	**346,834**	**0**
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	738,726	738,726	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	3.100	186,441	161,425	169,754.84	526,240	526,240	0
ACTIVITY CODE 14 TOTAL		**3.100**				**1,264,966**	**1,264,966**	**0**
97-61-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,221	4,221	0
97-61-130	OTHER DISTRICT ADMINISTRATOR	0.200	169,490	169,490	169,490.00	33,898	33,898	0
ACTIVITY CODE 61 TOTAL		**0.200**				**38,119**	**38,119**	**0**
97-72-005	OTHER SALARY ITEMS	0.000	0	0	0.00	19,544	19,544	0
97-72-130	OTHER DISTRICT ADMINISTRATOR	1.000	155,886	155,886	155,886.00	155,886	155,886	0
ACTIVITY CODE 72 TOTAL		**1.000**				**175,430**	**175,430**	**0**
PROGRAM TOTAL		**5.300**				**1,825,349**	**1,825,349**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,333	6,333	0
98-41-130	OTHER DISTRICT ADMINISTRATOR	0.300	169,497	169,497	169,496.67	50,849	50,849	0
ACTIVITY CODE 41 TOTAL		**0.300**				**57,182**	**57,182**	**0**
PROGRAM TOTAL		**0.300**				**57,182**	**57,182**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,221	4,221	0
99-51-130	OTHER DISTRICT ADMINISTRATOR	0.200	169,490	169,490	169,490.00	33,898	33,898	0
ACTIVITY CODE 51 TOTAL		**0.200**				**38,119**	**38,119**	**0**
PROGRAM TOTAL		**0.200**				**38,119**	**38,119**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	95,055	67,822	27,233
01-21-940	OFFICE/CLERICAL	8.015	16,669.51	49.97	24.91	31.96	532,736	532,736	0
01-21-960	PROFESSIONAL	2.300	4,784.00	50.46	42.12	46.13	220,702	220,702	0
01-21-980	TECHNICAL	3.470	7,216.00	56.42	31.39	43.98	317,377	317,377	0
01-21-990	DIRECTOR/SUPERVISOR	5.000	10,400.00	72.76	39.85	49.47	514,509	94,615	419,894
ACTIVITY CODE 21 TOTAL		**18.785**					**1,680,379**	**1,233,252**	**447,127**
01-22-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	103,402	95,402	8,000
01-22-940	OFFICE/CLERICAL	16.405	34,122.40	31.20	20.92	25.59	873,353	873,353	0
ACTIVITY CODE 22 TOTAL		**16.405**					**976,755**	**968,755**	**8,000**
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,284,329	870,746	413,583
01-23-910	AIDES	21.960	45,675.00	16.78	16.78	16.78	766,426	687,896	78,530
01-23-940	OFFICE/CLERICAL	145.190	301,917.74	34.55	20.83	26.83	8,099,659	4,872,391	3,227,268
ACTIVITY CODE 23 TOTAL		**167.150**					**10,150,414**	**6,431,033**	**3,719,381**
01-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,200	6,200	0
ACTIVITY CODE 24 TOTAL		**0.000**					**6,200**	**6,200**	**0**
01-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	248,447	248,447	0
01-25-910	AIDES	23.939	50,165.70	29.41	19.52	25.56	1,282,236	1,282,236	0
01-25-960	PROFESSIONAL	0.000	0.00	0.00	0.00	0.00	0	0	0
ACTIVITY CODE 25 TOTAL		**23.939**					**1,530,683**	**1,530,683**	**0**
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	260,248	260,248	0
01-26-910	AIDES	2.054	4,271.77	29.41	24.57	27.87	119,059	119,059	0
01-26-940	OFFICE/CLERICAL	0.293	608.82	29.83	29.83	29.83	18,163	18,163	0

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-26-960	PROFESSIONAL	16.829	34,993.84	57.98	31.28	49.04	1,716,090	1,716,090	0
ACTIVITY CODE 26 TOTAL		**19.176**					**2,113,560**	**2,113,560**	**0**
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	84,282	82,890	1,392
01-27-910	AIDES	4.330	9,053.06	29.41	20.85	25.36	229,617	229,617	0
01-27-960	PROFESSIONAL	0.500	1,040.00	45.87	45.87	45.87	47,705	47,705	0
ACTIVITY CODE 27 TOTAL		**4.830**					**361,604**	**360,212**	**1,392**
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,794,877	0	1,794,877
01-28-940	OFFICE/CLERICAL	0.343	714.00	27.47	27.47	27.47	19,615	0	19,615
01-28-990	DIRECTOR/SUPERVISOR	4.000	8,320.00	66.69	44.16	60.58	503,987	0	503,987
ACTIVITY CODE 28 TOTAL		**4.343**					**2,318,479**	**0**	**2,318,479**
01-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	950	0	950
ACTIVITY CODE 31 TOTAL		**0.000**					**950**	**0**	**950**
01-32-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	135,415	135,415	0
01-32-980	TECHNICAL	19.000	39,520.00	43.71	26.32	35.86	1,417,051	1,417,051	0
01-32-990	DIRECTOR/SUPERVISOR	1.200	2,496.00	63.68	45.49	53.07	132,461	132,461	0
ACTIVITY CODE 32 TOTAL		**20.200**					**1,684,927**	**1,684,927**	**0**
01-33-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	12,372	12,372	0
01-33-940	OFFICE/CLERICAL	4.500	9,360.00	25.02	25.02	25.02	234,144	234,144	0
ACTIVITY CODE 33 TOTAL		**4.500**					**246,516**	**246,516**	**0**
01-35-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	185,685	185,685	0

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-35-970	SERVICE WORKERS	9.354	19,450.00	44.65	36.71	39.20	762,381	762,381	0
ACTIVITY CODE 35 TOTAL		**9.354**					**948,066**	**948,066**	**0**
PROGRAM TOTAL		**288.682**					**22,018,533**	**15,523,204**	**6,495,329**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	79,853	79,853	0
02-21-960	PROFESSIONAL	3.350	6,968.00	48.11	36.16	42.62	296,980	296,980	0
02-21-980	TECHNICAL	3.470	7,216.00	33.19	26.58	31.01	223,795	223,795	0
ACTIVITY CODE 21 TOTAL		**6.820**					**600,628**	**600,628**	**0**
02-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	71,605	71,605	0
02-23-940	OFFICE/CLERICAL	9.341	19,428.60	34.55	21.62	27.25	529,360	529,360	0
ACTIVITY CODE 23 TOTAL		**9.341**					**600,965**	**600,965**	**0**
02-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	495	495	0
02-25-910	AIDES	0.092	193.26	25.88	20.85	23.37	4,516	4,516	0
ACTIVITY CODE 25 TOTAL		**0.092**					**5,011**	**5,011**	**0**
02-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,468	0	1,468
ACTIVITY CODE 31 TOTAL		**0.000**					**1,468**	**0**	**1,468**
PROGRAM TOTAL		**16.253**					**1,208,072**	**1,206,604**	**1,468**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
03-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,815	3,815	0
03-27-960	PROFESSIONAL	0.746	1,552.00	30.99	30.99	30.99	48,098	48,098	0
ACTIVITY CODE 27 TOTAL		**0.746**					**51,913**	**51,913**	**0**
PROGRAM TOTAL		**0.746**					**51,913**	**51,913**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,370	0	4,370
09-23-940	OFFICE/CLERICAL	0.760	1,580.80	27.07	27.07	27.07	42,795	0	42,795
ACTIVITY CODE 23 TOTAL		**0.760**					**47,165**	**0**	**47,165**
09-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,341	0	6,341
09-26-960	PROFESSIONAL	0.607	1,262.94	50.28	50.28	50.28	63,501	0	63,501
ACTIVITY CODE 26 TOTAL		**0.607**					**69,842**	**0**	**69,842**
09-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,361	0	1,361
09-63-970	SERVICE WORKERS	0.600	1,248.00	21.89	21.89	21.89	27,323	0	27,323
ACTIVITY CODE 63 TOTAL		**0.600**					**28,684**	**0**	**28,684**
PROGRAM TOTAL		**1.967**					**145,691**	**0**	**145,691**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,577	20,577	0
21-21-940	OFFICE/CLERICAL	1.812	3,768.00	34.55	28.03	31.63	119,173	119,173	0
21-21-960	PROFESSIONAL	2.057	4,278.00	50.46	32.48	40.38	172,728	172,728	0
21-21-980	TECHNICAL	1.000	2,080.00	35.74	35.74	35.74	74,342	74,342	0
21-21-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	49.46	49.46	49.46	102,872	102,872	0
ACTIVITY CODE 21 TOTAL		**5.869**					**489,692**	**489,692**	**0**
21-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	60,938	60,938	0
21-26-910	AIDES	4.752	9,880.92	29.41	16.28	22.43	221,612	221,612	0
21-26-960	PROFESSIONAL	4.037	8,401.20	57.99	31.28	49.06	412,161	412,161	0
ACTIVITY CODE 26 TOTAL		**8.789**					**694,711**	**694,711**	**0**
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,139,968	2,139,968	0
21-27-910	AIDES	306.419	637,096.08	35.50	19.08	25.78	16,422,507	16,422,507	0
21-27-940	OFFICE/CLERICAL	0.812	1,688.00	36.35	36.35	36.35	61,352	61,352	0
ACTIVITY CODE 27 TOTAL		**307.231**					**18,623,827**	**18,623,827**	**0**
PROGRAM TOTAL		**321.889**					**19,808,230**	**19,808,230**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,917	6,917	0
24-27-910	AIDES	0.145	301.06	27.00	27.00	27.00	8,129	8,129	0
ACTIVITY CODE 27 TOTAL		**0.145**					**15,046**	**15,046**	**0**
PROGRAM TOTAL		**0.145**					**15,046**	**15,046**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,623	5,623	0
31-21-940	OFFICE/CLERICAL	0.750	1,560.00	34.55	34.55	34.55	53,891	53,891	0
31-21-960	PROFESSIONAL	1.200	2,496.00	45.87	35.10	38.69	96,574	96,574	0
ACTIVITY CODE 21 TOTAL		**1.950**					**156,088**	**156,088**	**0**
31-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,812	2,812	0
31-63-970	SERVICE WORKERS	2.480	5,158.40	21.89	21.89	21.89	112,938	112,938	0
ACTIVITY CODE 63 TOTAL		**2.480**					**115,750**	**115,750**	**0**
PROGRAM TOTAL		**4.430**					**271,838**	**271,838**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,622	1,622	0
34-21-940	OFFICE/CLERICAL	0.250	520.00	34.55	34.55	34.55	17,964	17,964	0
34-21-960	PROFESSIONAL	0.300	624.00	45.87	35.10	38.69	24,144	24,144	0
ACTIVITY CODE 21 TOTAL		**0.550**					**43,730**	**43,730**	**0**
34-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,812	2,812	0
ACTIVITY CODE 63 TOTAL		**0.000**					**2,812**	**2,812**	**0**
PROGRAM TOTAL		**0.550**					**46,542**	**46,542**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

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

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	26,794	26,794	0
45-23-940	OFFICE/CLERICAL	3.418	7,109.00	33.40	21.09	27.25	193,685	193,685	0
ACTIVITY CODE 23 TOTAL		**3.418**					**220,479**	**220,479**	**0**
45-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,011	6,011	0
45-27-910	AIDES	0.735	1,528.00	19.08	19.08	19.08	29,160	29,160	0
ACTIVITY CODE 27 TOTAL		**0.735**					**35,171**	**35,171**	**0**
PROGRAM TOTAL		**4.153**					**255,650**	**255,650**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 46 - Skill Center, Federal

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

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 47 - Skill Center - Facility Upgrades

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

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,137	4,137	0
51-21-940	OFFICE/CLERICAL	0.500	1,040.00	34.54	34.54	34.54	35,926	35,926	0
51-21-960	PROFESSIONAL	0.600	1,248.00	48.11	48.11	48.11	60,041	60,041	0
ACTIVITY CODE 21 TOTAL		**1.100**					**100,104**	**100,104**	**0**
51-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,129	20,129	0
51-24-960	PROFESSIONAL	2.751	5,723.30	49.46	34.44	40.45	231,491	231,491	0
ACTIVITY CODE 24 TOTAL		**2.751**					**251,620**	**251,620**	**0**
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	462,863	462,863	0
51-27-960	PROFESSIONAL	8.707	18,107.68	37.97	25.65	34.18	618,927	618,927	0
ACTIVITY CODE 27 TOTAL		**8.707**					**1,081,790**	**1,081,790**	**0**
PROGRAM TOTAL		**12.558**					**1,433,514**	**1,433,514**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,241	2,241	0
52-21-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	43.09	43.09	43.09	89,625	89,625	0
ACTIVITY CODE 21 TOTAL		**1.000**					**91,866**	**91,866**	**0**
52-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,352	5,352	0
52-24-960	PROFESSIONAL	0.731	1,520.00	42.46	42.46	42.46	64,542	64,542	0
52-24-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	43.09	43.09	43.09	89,625	89,625	0
ACTIVITY CODE 24 TOTAL		**1.731**					**159,519**	**159,519**	**0**
PROGRAM TOTAL		**2.731**					**251,385**	**251,385**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,259	6,259	0
55-21-940	OFFICE/CLERICAL	0.870	1,810.40	34.55	30.29	32.73	59,261	59,261	0
55-21-960	PROFESSIONAL	0.300	624.00	48.11	48.11	48.11	30,021	30,021	0
ACTIVITY CODE 21 TOTAL		**1.170**					**95,541**	**95,541**	**0**
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	72,562	72,562	0
55-27-960	PROFESSIONAL	8.679	18,055.32	41.72	26.99	33.62	606,999	606,999	0
ACTIVITY CODE 27 TOTAL		**8.679**					**679,561**	**679,561**	**0**
PROGRAM TOTAL		**9.849**					**775,102**	**775,102**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,688	7,688	0
58-21-940	OFFICE/CLERICAL	0.812	1,688.00	25.22	25.22	25.22	42,576	42,576	0
58-21-960	PROFESSIONAL	0.100	208.00	50.46	50.46	50.46	10,495	10,495	0
58-21-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	45.49	45.49	45.49	94,615	94,615	0
ACTIVITY CODE 21 TOTAL		**1.912**					**155,374**	**155,374**	**0**
58-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,514	8,514	0
58-24-960	PROFESSIONAL	0.673	1,400.00	31.37	31.37	31.37	43,913	43,913	0
58-24-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	42.88	42.88	42.88	89,182	89,182	0
ACTIVITY CODE 24 TOTAL		**1.673**					**141,609**	**141,609**	**0**
58-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	75,500	75,500	0
ACTIVITY CODE 31 TOTAL		**0.000**					**75,500**	**75,500**	**0**
PROGRAM TOTAL		**3.585**					**372,483**	**372,483**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,000	6,000	0
ACTIVITY CODE 27 TOTAL		**0.000**					**6,000**	**6,000**	**0**
64-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,001	1,001	0
ACTIVITY CODE 31 TOTAL		**0.000**					**1,001**	**1,001**	**0**
PROGRAM TOTAL		**0.000**					**7,001**	**7,001**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,192	7,192	0
65-21-940	OFFICE/CLERICAL	1.666	3,466.00	33.41	21.71	28.73	99,567	99,567	0
ACTIVITY CODE 21 TOTAL		**1.666**					**106,759**	**106,759**	**0**
65-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	141,989	136,117	5,872
65-27-910	AIDES	10.620	22,083.42	35.49	24.65	28.70	633,811	633,811	0
65-27-960	PROFESSIONAL	2.451	5,100.00	41.59	25.82	33.76	172,175	172,175	0
ACTIVITY CODE 27 TOTAL		**13.071**					**947,975**	**942,103**	**5,872**
65-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	17,510	0	17,510
ACTIVITY CODE 31 TOTAL		**0.000**					**17,510**	**0**	**17,510**
PROGRAM TOTAL		**14.737**					**1,072,244**	**1,048,862**	**23,382**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
68-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	27,590	27,590	0
68-27-960	PROFESSIONAL	1.865	3,880.00	28.80	25.57	27.67	107,343	107,343	0
ACTIVITY CODE 27 TOTAL		**1.865**					**134,933**	**134,933**	**0**
PROGRAM TOTAL		**1.865**					**134,933**	**134,933**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
69-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,630	3,536	1,094
69-24-960	PROFESSIONAL	0.958	1,992.60	39.58	31.14	35.14	70,029	51,555	18,474
ACTIVITY CODE 24 TOTAL		**0.958**					**74,659**	**55,091**	**19,568**
69-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,352	0	1,352
69-27-960	PROFESSIONAL	0.246	510.71	28.80	28.80	28.80	14,706	0	14,706
ACTIVITY CODE 27 TOTAL		**0.246**					**16,058**	**0**	**16,058**
69-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,854	0	15,854
69-28-990	DIRECTOR/SUPERVISOR	5.000	10,400.00	45.49	42.66	43.70	454,460	0	454,460
ACTIVITY CODE 28 TOTAL		**5.000**					**470,314**	**0**	**470,314**
PROGRAM TOTAL		**6.204**					**561,031**	**55,091**	**505,940**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

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

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,767	2,767	0
79-21-940	OFFICE/CLERICAL	0.238	495.50	29.90	29.90	29.90	14,816	14,816	0
79-21-990	DIRECTOR/SUPERVISOR	0.000	0.00	0.00	0.00	0.00	0	0	0
ACTIVITY CODE 21 TOTAL		**0.238**					**17,583**	**17,583**	**0**
79-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	40,885	40,885	0
79-24-960	PROFESSIONAL	6.655	13,840.00	45.02	30.99	37.79	523,020	523,020	0
79-24-980	TECHNICAL	0.000	0.00	0.00	0.00	0.00	0	0	0
ACTIVITY CODE 24 TOTAL		**6.655**					**563,905**	**563,905**	**0**
79-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	74,390	74,390	0
ACTIVITY CODE 27 TOTAL		**0.000**					**74,390**	**74,390**	**0**
79-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,500	0	2,500
ACTIVITY CODE 91 TOTAL		**0.000**					**2,500**	**0**	**2,500**
PROGRAM TOTAL		**6.893**					**658,378**	**655,878**	**2,500**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,775	0	7,775
88-21-940	OFFICE/CLERICAL	1.000	2,080.00	29.83	29.83	29.83	62,053	0	62,053
88-21-960	PROFESSIONAL	1.500	3,120.00	45.87	45.35	45.52	142,029	0	142,029
88-21-990	DIRECTOR/SUPERVISOR	0.100	208.00	68.69	68.69	68.69	14,288	0	14,288
ACTIVITY CODE 21 TOTAL		**2.600**					**226,145**	**0**	**226,145**
88-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	21,015	0	21,015
88-24-940	OFFICE/CLERICAL	3.215	6,685.00	36.16	34.44	34.78	232,516	0	232,516
ACTIVITY CODE 24 TOTAL		**3.215**					**253,531**	**0**	**253,531**
88-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,619	0	6,619
88-26-910	AIDES	0.014	29.03	28.76	28.76	28.76	835	0	835
88-26-960	PROFESSIONAL	0.633	1,317.21	57.99	31.26	49.95	65,800	0	65,800
ACTIVITY CODE 26 TOTAL		**0.647**					**73,254**	**0**	**73,254**
88-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	200,726	0	200,726
88-27-910	AIDES	28.354	58,965.72	29.41	22.35	25.89	1,526,771	0	1,526,771
ACTIVITY CODE 27 TOTAL		**28.354**					**1,727,497**	**0**	**1,727,497**
88-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	700	0	700
ACTIVITY CODE 31 TOTAL		**0.000**					**700**	**0**	**700**
88-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	11,431	0	11,431
88-63-970	SERVICE WORKERS	5.040	10,483.20	21.89	21.89	21.89	229,517	0	229,517
ACTIVITY CODE 63 TOTAL		**5.040**					**240,948**	**0**	**240,948**
88-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	533,467	0	533,467
88-91-910	AIDES	18.330	38,121.60	29.96	16.97	23.35	890,314	0	890,314
88-91-940	OFFICE/CLERICAL	1.000	2,080.00	31.81	31.81	31.81	66,160	0	66,160
88-91-960	PROFESSIONAL	0.500	1,040.00	45.87	45.87	45.87	47,705	0	47,705

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-91-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	49.46	45.49	47.47	197,486	0	197,486
ACTIVITY CODE 91 TOTAL		**21.830**					**1,735,132**	**0**	**1,735,132**
PROGRAM TOTAL		**61.686**					**4,257,207**	**0**	**4,257,207**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
ACTIVITY CODE 31 TOTAL		**0.000**					**3,000**	**0**	**3,000**
89-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,302	0	8,302
89-63-970	SERVICE WORKERS	3.660	7,612.80	21.89	21.89	21.89	166,671	0	166,671
ACTIVITY CODE 63 TOTAL		**3.660**					**174,973**	**0**	**174,973**
89-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	290,641	1,192	289,449
89-91-940	OFFICE/CLERICAL	0.750	1,560.00	33.40	33.40	33.40	52,111	0	52,111
89-91-960	PROFESSIONAL	54.163	112,653.32	48.11	30.65	35.99	4,054,555	47,705	4,006,850
ACTIVITY CODE 91 TOTAL		**54.913**					**4,397,307**	**48,897**	**4,348,410**
PROGRAM TOTAL		**58.573**					**4,575,280**	**48,897**	**4,526,383**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-11-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	24,979	2,479	22,500
97-11-940	OFFICE/CLERICAL	1.000	2,080.00	39.79	39.79	39.79	82,763	82,763	0
ACTIVITY CODE 11 TOTAL		**1.000**					**107,742**	**85,242**	**22,500**
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,318	14,318	0
97-12-940	OFFICE/CLERICAL	0.700	1,456.00	49.97	49.97	49.97	72,754	72,754	0
ACTIVITY CODE 12 TOTAL		**0.700**					**87,072**	**87,072**	**0**
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	190,939	190,939	0
97-13-940	OFFICE/CLERICAL	5.000	10,400.00	49.97	25.64	35.66	370,836	370,836	0
97-13-960	PROFESSIONAL	14.500	30,160.00	48.11	33.00	41.17	1,241,715	1,241,715	0
97-13-990	DIRECTOR/SUPERVISOR	5.900	12,272.00	89.64	45.49	69.17	848,828	848,828	0
ACTIVITY CODE 13 TOTAL		**25.400**					**2,652,318**	**2,652,318**	**0**
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	496,527	496,527	0
97-14-940	OFFICE/CLERICAL	3.415	7,102.37	37.78	27.06	33.41	237,290	237,290	0
97-14-960	PROFESSIONAL	15.000	31,200.00	44.24	32.21	37.98	1,185,076	1,185,076	0
97-14-990	DIRECTOR/SUPERVISOR	6.000	12,480.00	72.76	63.68	67.31	839,998	839,998	0
ACTIVITY CODE 14 TOTAL		**24.415**					**2,758,891**	**2,758,891**	**0**
97-15-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	63,929	63,929	0
97-15-940	OFFICE/CLERICAL	0.500	1,040.00	34.55	34.55	34.55	35,928	35,928	0
97-15-960	PROFESSIONAL	4.000	8,320.00	44.65	38.20	41.51	345,373	345,373	0
97-15-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	80.04	72.76	76.40	317,830	317,830	0
ACTIVITY CODE 15 TOTAL		**6.500**					**763,060**	**763,060**	**0**
97-61-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	21,225	21,225	0
97-61-940	OFFICE/CLERICAL	1.700	3,536.00	34.67	28.42	30.99	109,576	109,576	0

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-61-990	DIRECTOR/SUPERVISOR	5.000	10,400.00	61.83	45.49	49.82	518,155	518,155	0
ACTIVITY CODE 61 TOTAL		**6.700**					**648,956**	**648,956**	**0**
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	63,231	63,231	0
97-62-970	SERVICE WORKERS	12.000	24,960.00	42.58	20.06	26.79	668,778	668,778	0
ACTIVITY CODE 62 TOTAL		**12.000**					**732,009**	**732,009**	**0**
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	804,174	561,061	243,113
97-63-940	OFFICE/CLERICAL	1.687	3,509.52	31.39	27.47	30.59	107,370	0	107,370
97-63-970	SERVICE WORKERS	177.230	368,638.40	38.02	19.65	26.79	9,874,870	4,676,763	5,198,107
ACTIVITY CODE 63 TOTAL		**178.917**					**10,786,414**	**5,237,824**	**5,548,590**
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	346,867	346,867	0
97-64-920	CRAFTS/TRADES	57.000	118,560.00	51.60	34.82	40.84	4,842,261	4,842,261	0
ACTIVITY CODE 64 TOTAL		**57.000**					**5,189,128**	**5,189,128**	**0**
97-67-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	28,743	28,743	0
97-67-940	OFFICE/CLERICAL	1.000	2,080.00	28.84	28.84	28.84	59,991	59,991	0
97-67-970	SERVICE WORKERS	5.000	10,400.00	30.81	26.60	27.50	286,046	286,046	0
97-67-990	DIRECTOR/SUPERVISOR	3.000	6,240.00	70.75	43.09	54.43	339,665	339,665	0
ACTIVITY CODE 67 TOTAL		**9.000**					**714,445**	**714,445**	**0**
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	109,359	109,359	0
97-72-940	OFFICE/CLERICAL	1.000	2,080.00	34.55	34.55	34.55	71,855	71,855	0
97-72-960	PROFESSIONAL	4.500	9,360.00	55.50	45.87	51.94	486,185	486,185	0
97-72-980	TECHNICAL	26.000	54,080.00	56.42	26.32	44.24	2,392,463	2,392,463	0

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-72-990	DIRECTOR/SUPERVISOR	2.800	5,824.00	69.24	45.49	63.06	367,238	367,238	0
ACTIVITY CODE 72 TOTAL		**34.300**					**3,427,100**	**3,427,100**	**0**
97-73-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,397	8,397	0
97-73-980	TECHNICAL	2.000	4,160.00	32.36	23.07	26.79	111,430	111,430	0
97-73-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	45.49	45.49	45.49	94,615	94,615	0
ACTIVITY CODE 73 TOTAL		**3.000**					**214,442**	**214,442**	**0**
97-74-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	60,032	60,032	0
97-74-940	OFFICE/CLERICAL	1.000	2,080.00	30.29	30.29	30.29	62,996	62,996	0
97-74-970	SERVICE WORKERS	6.000	12,480.00	39.12	33.44	36.90	460,527	460,527	0
97-74-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	49.46	49.46	49.46	102,872	102,872	0
ACTIVITY CODE 74 TOTAL		**8.000**					**686,427**	**686,427**	**0**
97-75-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,458	7,458	0
97-75-920	CRAFTS/TRADES	1.000	2,080.00	43.84	43.84	43.83	91,176	91,176	0
ACTIVITY CODE 75 TOTAL		**1.000**					**98,634**	**98,634**	**0**
PROGRAM TOTAL		**367.932**					**28,866,638**	**23,295,548**	**5,571,090**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-35-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	34,513	34,513	0
98-35-970	SERVICE WORKERS	4.488	9,350.00	44.65	36.71	38.71	361,927	361,927	0
ACTIVITY CODE 35 TOTAL		**4.488**					**396,440**	**396,440**	**0**
98-41-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	47,330	47,330	0
98-41-940	OFFICE/CLERICAL	3.666	7,624.00	30.89	25.76	29.47	224,658	224,658	0
98-41-960	PROFESSIONAL	0.500	1,040.00	45.87	45.87	45.87	47,705	47,705	0
98-41-990	DIRECTOR/SUPERVISOR	5.000	10,400.00	49.46	49.46	49.46	514,360	514,360	0
ACTIVITY CODE 41 TOTAL		**9.166**					**834,053**	**834,053**	**0**
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,753,522	1,753,522	0
98-44-970	SERVICE WORKERS	92.980	193,385.00	36.58	18.05	24.80	4,795,987	4,795,987	0
ACTIVITY CODE 44 TOTAL		**92.980**					**6,549,509**	**6,549,509**	**0**
PROGRAM TOTAL		**106.634**					**7,780,002**	**7,780,002**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	472,321	472,321	0
ACTIVITY CODE 25 TOTAL		**0.000**					**472,321**	**472,321**	**0**
99-51-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	35,043	35,043	0
99-51-940	OFFICE/CLERICAL	1.078	2,240.82	29.83	28.29	28.71	64,324	64,324	0
99-51-950	OPERATORS	5.068	10,540.70	44.24	30.06	34.57	364,392	364,392	0
99-51-990	DIRECTOR/SUPERVISOR	1.200	2,496.00	61.83	49.46	59.77	149,175	149,175	0
ACTIVITY CODE 51 TOTAL		**7.346**					**612,934**	**612,934**	**0**
PROGRAM TOTAL		**7.346**					**1,085,255**	**1,085,255**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	10,095,339	XXXXX	2,820,086	XXXXX	2,634,505	XXXXX
(1) Credit Transfers	-10,095,339	XXXXX	-2,820,086	XXXXX	-2,634,505	XXXXX
(2) Certificated Salaries	269,103,087	47.42	274,052,246	46.45	277,027,414	45.30
(3) Classified Salaries	84,205,817	14.84	90,770,531	15.38	95,651,968	15.64
(4) Employee Benefits and Payroll Taxes	119,800,665	21.11	123,771,598	20.98	122,779,481	20.08
(5) Supplies and Materials	31,837,247	5.61	39,591,924	6.71	48,298,261	7.90
(7) Purchased Services	54,652,624	9.63	53,973,770	9.15	58,736,882	9.61
(8) Travel	1,112,934	0.20	1,225,100	0.21	1,188,886	0.19
(9) Capital Outlay	6,743,912	1.19	6,660,151	1.13	7,796,853	1.28
TOTAL EXPENDITURES	**567,456,286**	**100.00**	**590,045,320**	**100.00**	**611,479,745**	**100.00**

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	308,713,207	54.40	321,819,776	54.54	333,287,916	54.51
28 | Extracur	9,927,757	1.75	9,994,490	1.69	11,711,864	1.92
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**318,640,964**	**56.15**	**331,814,266**	**56.24**	**344,999,780**	**56.42**
TEACHING SUPPORT						
22 | Lrn Resrc	1,562,635	0.28	1,660,969	0.28	1,632,937	0.27
24 | Guid/Coun	21,540,434	3.80	22,408,440	3.80	22,236,574	3.64
25 | Pupil M/S	2,356,880	0.42	3,842,686	0.65	3,013,962	0.49
26 | Health	20,742,625	3.66	21,139,905	3.58	23,230,583	3.80
31 | InstProDev	18,021,495	3.18	20,079,018	3.40	19,574,784	3.20
32 | Inst Tech	11,161,831	1.97	8,962,872	1.52	7,235,409	1.18
33 | Curriculum	8,539,970	1.50	9,531,562	1.62	9,524,447	1.56
34 | Prof Lrng St	3,448,876	0.61	3,160,391	0.54	3,266,545	0.53
35 | Pupil Safety	0	0.00	0	0.00	1,836,181	0.30
TOTAL TEACHING SUPPORT	**83,925,870**	**14.79**	**90,785,843**	**15.39**	**91,551,422**	**14.97**
OTHER SUPPORT ACTIVITIES						
42 | Food	9,666,199	1.70	9,434,119	1.60	11,573,966	1.89
44 | Operation	9,986,236	1.76	11,436,704	1.94	11,387,098	1.86
49 | Transfers	-188,645	-0.03	-236,352	-0.04	-251,389	-0.04
52 | Operation	16,100,727	2.84	18,021,592	3.05	21,143,230	3.46
53 | Maintnce	0	0.00	0	0.00	0	0.00
56 | Insurance	0	0.00	0	0.00	0	0.00
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	0	0.00	0	0.00	0	0.00
62 | Grnd Mnt	1,824,971	0.32	1,498,088	0.25	1,516,234	0.25
63 | Oper Bldg	17,135,524	3.02	18,107,040	3.07	18,546,241	3.03
64 | Maintnce	10,758,318	1.90	9,685,883	1.64	8,787,817	1.44
65 | Utilities	8,836,513	1.56	8,527,226	1.45	9,405,093	1.54
66 | E-Rate	8,539,970	1.50	0	0.00	0	0.00
67 | Bldg Secu	1,108,122	0.20	1,353,916	0.23	1,582,045	0.26
68 | Insurance	2,847,506	0.50	3,423,668	0.58	4,092,389	0.67

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 | Info Sys	5,634,083	0.99	8,470,155	1.44	9,338,107	1.53
73 | Printing	362,327	0.06	525,955	0.09	457,185	0.07
74 | Warehouse	872,782	0.15	936,782	0.16	953,342	0.16
75 | Mtr Pool	0	0.00	360,266	0.06	193,581	0.03
83 | Interest	593,239	0.10	0	0.00	0	0.00
84 | Principal	6,802,493	1.20	0	0.00	0	0.00
85 | Debt Expn	-2,798,455	-0.49	0	0.00	0	0.00
91 | Publ Actv	8,614,865	1.52	9,438,162	1.60	9,415,360	1.54
TOTAL OTHER SUPPORT ACTIVITIES	**98,156,804**	**17.30**	**100,983,204**	**17.11**	**108,140,299**	**17.69**
UNIT ADMINISTRATION						
23 | Princ Off	34,753,859	6.12	37,934,872	6.43	38,188,245	6.25
TOTAL UNIT ADMINISTRATION	**34,753,859**	**6.12**	**37,934,872**	**6.43**	**38,188,245**	**6.25**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	1,202,906	0.21	1,915,569	0.32	1,920,402	0.31
12 | Supt Off	555,820	0.10	576,251	0.10	581,004	0.10
13 | Busns Off	3,549,180	0.63	3,775,377	0.64	3,863,872	0.63
14 | HR	4,382,450	0.77	5,991,467	1.02	5,874,115	0.96
15 | Pblc Rltn	1,311,736	0.23	1,521,026	0.26	1,556,169	0.25
21 | Supv Inst	12,193,365	2.15	11,823,833	2.00	11,732,688	1.92
41 | Supervisn	1,133,486	0.20	1,247,276	0.21	1,227,223	0.20
51 | Supervisn	553,494	0.10	761,802	0.13	888,731	0.15
61 | Supv Bldg	1,863,051	0.33	914,534	0.15	955,795	0.16
TOTAL CENTRAL ADMINISTRATION	**26,745,488**	**4.71**	**28,527,135**	**4.83**	**28,599,999**	**4.68**
TOTAL EXPENDITURES	**567,456,286**	**100.00**	**590,045,320**	**100.00**	**611,479,745**	**100.00**

Spokane School District No.081

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	91,590,397	0	91,590,397	47.38	43,395,530
Spring 2026	92,807,735	0	92,807,735	52.62	48,835,430
1100 TOTAL LOCAL TAXES:					**92,230,960**

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 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

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

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

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

Spokane School District No.081

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0 4/**

C.	**TOTAL for Both Sections (A+B)**	**0**	**3/**	**0 3/**	**0**

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

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

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

Spokane School District No.081

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 | Teaching	1,931.260	81.05	374.609	28.85
28 | Extracuricular	5.750	0.24	9.343	0.72
TOTAL TEACHING ACTIVITIES	**1,937.010**	**81.29**	**383.952**	**29.57**
TEACHING SUPPORT				
22 | Learning Resources	0.000	0.00	16.405	1.26
24 | Guidance and Counseling	132.115	5.54	16.983	1.31
25 | Pupil Management and Safety	0.000	0.00	24.031	1.85
26 | Health/Related Services	139.952	5.87	29.219	2.25
31 | InstProDev	39.600	1.66	0.000	0.00
32 | Inst Tech	XXXXX	XXXXX	20.200	1.56
33 | Curriculum	3.300	0.14	4.500	0.35
34 | Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**13.842**	**1.07**
TOTAL TEACHING SUPPORT	**314.967**	**13.22**	**125.180**	**9.64**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	92.980	7.16
52 | Operations	XXXXX	XXXXX	0.000	0.00
53 | Maintenance	XXXXX	XXXXX	0.000	0.00
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	0.000	0.00	12.000	0.92
63 | Operation of Buildings	0.000	0.00	190.697	14.69
64 | Maintenance	0.000	0.00	57.000	4.39
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	0.000	0.00	9.000	0.69
72 | Information Systems	1.000	0.04	34.300	2.64
73 | Printing	0.000	0.00	3.000	0.23
74 | Warehousing and Distribution	0.000	0.00	8.000	0.62
75 | Motor Pool	0.000	0.00	1.000	0.08
91 | Public Activities	1.750	0.07	76.743	5.91
TOTAL OTHER SUPPORT ACTIVITIES	**2.750**	**0.12**	**484.720**	**37.33**

Spokane School District No.081

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 | Principal's Office	93.950	3.94	180.669	13.91
TOTAL UNIT ADMINISTRATION	**93.950**	**3.94**	**180.669**	**13.91**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.04	0.700	0.05
13 | Business Office	0.000	0.00	25.400	1.96
14 | Human Resources	3.100	0.13	24.415	1.88
15 | Public Relations	0.000	0.00	6.500	0.50
21 | Supervision - Instruction	29.450	1.24	43.660	3.36
41 | Supervision - Nutrition Services	0.300	0.01	9.166	0.71
51 | Supervision - Transportation	0.200	0.01	7.346	0.57
61 | Supervision - Building	0.200	0.01	6.700	0.52
TOTAL CENTRAL ADMINISTRATION	**34.250**	**1.44**	**123.887**	**9.54**
TOTAL FTE STAFF	**2,382.927**	**100.00**	**1,298.408**	**100.00**

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Spokane School District No.081

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 | General Student Body	834,894	932,000	915,000
200 | Athletics	774,699	1,043,000	1,081,000
300 | Classes	581,318	1,227,000	1,264,000
400 | Clubs	206,250	482,000	592,000
600 | Private Moneys	0	0	118,729
A. TOTAL REVENUES	**2,397,161**	**3,684,000**	**3,970,729**
EXPENDITURES			
100 | General Student Body	649,755	733,000	701,000
200 | Athletics	540,160	1,211,000	1,316,000
300 | Classes	539,968	1,301,000	1,255,000
400 | Clubs	189,012	439,000	566,000
600 | Private Moneys	0	0	151,154
B. TOTAL EXPENDITURES	**1,918,895**	**3,684,000**	**3,989,154**
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	**478,265**	**0**	**-18,425**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,947,845	1,900,000	3,120,392
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	**1,947,845**	**1,900,000**	**3,120,392**
E. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	2,426,110	1,900,000	3,101,967
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Spokane School District No.081

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	**2,426,110**	**1,900,000**	**3,101,967**

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

Spokane School District No.081

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	57,727,584	52,013,356	50,568,120
2000 | Local Nontax Support	495,352	156,000	475,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	19,117,610	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**77,340,547**	**52,169,356**	**51,043,120**
EXPENDITURES			
Matured Bond Expenditures	36,590,000	24,790,676	23,725,000
Interest on Bonds	27,023,117	28,186,000	28,088,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	92,330	100,000	100,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**63,705,447**	**53,076,676**	**51,913,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**19,029,175**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**-5,394,075**	**-907,319**	**-869,880**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	22,801,001	17,500,000	20,889,426
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**22,801,001**	**17,500,000**	**20,889,426**
G. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	17,406,926	16,592,681	20,019,546
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Spokane School District No.081

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G)**	**17,406,926**	**16,592,680**	**20,019,546**

Spokane School District No.081

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Taxes	57,726,878	52,013,356	50,568,120
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	706	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**57,727,584**	**52,013,356**	**50,568,120**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	495,351	156,000	475,000
2450	Other Interest Earnings	0	0	0
2700	Rentals and Leases	0	0	0
2900	Local Support Nontax, Unassigned	2	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**495,352**	**156,000**	**475,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
OTHER FINANCING SOURCES				
9100	Sale of Bonds	0	0	0
9200	Sale of Real Property	0	0	0
9600	Sale of Refunding Bonds	19,117,610	0	0
9900	Transfers	0	0	0

Spokane School District No.081

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 | Transfers (local resources)	0	0	0
9000 | TOTAL OTHER FINANCING SOURCES	**19,117,610**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**77,340,547**	**52,169,356**	**51,043,120**

Spokane School District No.081

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	49,200,000	0	49,200,000	47.38	23,310,960
Spring 2026	51,800,000	0	51,800,000	52.62	27,257,160
1100 TOTAL LOCAL TAXES:					**50,568,120**

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 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

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

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

Spokane School District No.081

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2025
12-04-2012	50,000,000	41,475,000
12-10-2014	25,525,000	17,540,000
12-09-2015	36,055,000	33,270,000
12-09-2015	29,000,000	29,000,000
11-22-2017	64,320,000	64,320,000
11-22-2017	29,320,000	29,320,000
02-26-2019	127,910,000	90,745,000
04-08-2021	230,785,000	157,580,000
12-08-2022	91,150,000	70,860,000
10-17-2023	70,000,000	50,420,000
12-10-2024	19,090,000	19,090,000
TOTAL VOTED BONDS	773,155,000	603,620,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2025
TOTAL ALL BONDS	773,155,000	603,620,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	0	0
2000 | Local Nontax Support	1,723,328	700,000	4,130,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	16,059,360	2,500,000	2,000,000
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	1,137,877	0	250,000
7000 | Revenues from Other School Districts	0	0	0
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	50,223,027	25,000,000	75,100,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**69,143,592**	**28,200,000**	**81,480,000**
EXPENDITURES			
10 | Sites	-701,505	2,000,000	3,000,000
20 | Buildings	19,668,890	37,042,000	40,000,000
30 | Equipment	955,444	7,058,000	2,000,000
40 | Energy	2,000	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	222,223	400,000	400,000
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**20,276,792**	**46,500,000**	**45,400,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**48,866,801**	**-18,300,000**	**36,080,000**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	45,000	100,000	100,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	18,900,000	26,185,487
G.L.862 Committed from Levy Proceeds	0	0	0

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863	Restricted from State Proceeds	137,208	13,000,000	20,288,666
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	17,201,036	18,000,000	20,795,791
G.L.890	Unassigned Fund Balance	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**17,383,243**	**50,000,000**	**67,369,944**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
	ENDING FUND BALANCE			
G.L.810	Restricted for Other Items	0	0	0
G.L.825	Restricted for Skill Center	0	0	0
G.L.830	Restricted for Debt Service	100,000	100,000	100,000
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.861	Restricted from Bond Proceeds	27,444,306	0	60,227,087
G.L.862	Committed from Levy Proceeds	0	0	0
G.L.863	Restricted from State Proceeds	20,185,957	0	20,763,666
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	18,519,781	31,600,000	22,359,191
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**66,250,044**	**31,700,000**	**103,449,944**

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

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

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

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	0	0	0
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**0**	**0**	**0**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	1,723,328	500,000	2,500,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	200,000	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	0	0	1,630,000
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**1,723,328**	**700,000**	**4,130,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	120,000	0	0
4130	State Matching Funding Assistance, Paid Direct to Districts	15,939,360	2,500,000	2,000,000
4230	State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300	Other State Agencies, Unassigned	0	0	0
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**16,059,360**	**2,500,000**	**2,000,000**
FEDERAL, GENERAL PURPOSE				

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	0	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	837,877	0	0
6210	E-Rate	0	0	250,000
6211	Federal Special Purpose—SLFRF	0	0	0
6212	Federal Special Purpose—ESSER II	0	0	0
6213	Federal Special Purpose—ESSER III	0	0	0
6214	Federal Special Purpose ESSER III Learning Loss	0	0	0
6218	Federal Special Purpose—Reserved G	0	0	0
6219	Federal Special Purpose—Cares Act – Other	0	0	0
6240	Impact Aid-Construction	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	300,000	0	0
6311	Federal Special Purpose—SLFRF	0	0	0
6312	Federal Special Purpose—ESSER II	0	0	0
6313	Federal Special Purpose—ESSER III	0	0	0
6314	Federal Special Purpose ESSER III Learning Loss	0	0	0
6318	Federal Special Purpose—Reserved G	0	0	0
6319	Federal Special Purpose—Cares Act – Other	0	0	0
6340	Impact Aid-Construction	0	0	0

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**1,137,877**	**0**	**250,000**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	0	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**0**	**0**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	50,223,027	25,000,000	75,100,000
9200 | Sale of Real Property	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**50,223,027**	**25,000,000**	**75,100,000**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**69,143,592**	**28,200,000**	**81,480,000**

Spokane School District No.081

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0	0	47.38	0
Spring 2026	0	0	0	52.62	0
1100 TOTAL LOCAL TAXES:					**0**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

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

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

Spokane School District No.081

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2025-2026

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
Technology Improvements	0	0	0	0	0	0	0	0	0
Projects to be Determined	45,400,000	3,000,000	40,000,000	2,000,000	0	0	0	400,000	0
Safety/Security Improvements	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**45,400,000**	**3,000,000**	**40,000,000**	**2,000,000**	**0**	**0**	**0**	**400,000**	**0**

Spokane School District No.081

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
CP-CP-005	OTHER SALARY ITEMS	0.000	0	0	0.00	28,915	28,915	0
CP-CP-130	OTHER DISTRICT ADMINISTRATOR	1.000	157,507	157,507	157,507.00	157,507	157,507	0
ACTIVITY CODE CP TOTAL		**1.000**				**186,422**	**186,422**	**0**
PROGRAM TOTAL		**1.000**				**186,422**	**186,422**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
CP-CP-940	OFFICE/CLERICAL	1.000	2,080.00	32.89	32.89	32.90	68,428	68,428	0
CP-CP-960	PROFESSIONAL	4.000	8,320.00	52.92	52.92	52.92	440,300	440,300	0
CP-CP-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,859	15,859	0
ACTIVITY CODE CP TOTAL		**5.000**					**524,587**	**524,587**	**0**
PROGRAM TOTAL		**5.000**					**524,587**	**524,587**	**0**

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

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

3/ Use three decimal places.

Spokane School District No.081

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0 4/**

C.	**TOTAL for Both Sections (A+B)**	**0**	**3/**	**0**	**3/** **0**

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

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

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

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES				
1100	Local Property Tax	0	0	0
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	0	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	0	0	0
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
3600	State Forests	0	0	0
4100	Special Purpose-Unassigned	0	0	0
4300	Other State Agencies-Unassigned	0	0	0
4499	Transportation Reimbursement Depreciation	0	0	0
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
6100	Special Purpose-OSPI Unassigned	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0
8100	Governmental Entities	0	0	0
8101	Governmental Entities	0	0	0
8500	NonFederal ESD	0	0	0
9100	Sale of Bonds	0	0	0
9300	Sale of Equipment	0	0	0
9400	Insurance Recoveries	0	0	0

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**0**	**0**	**0**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**0**	**0**	**0**
EXPENDITURES			
33 Transportation Equipment Purchases	0	0	0
34 Transportation Equimpment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	**0**	**0**	**0**
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	**0**	**0**	**0**
F. OTHER FINANCING USES (G.L.535) 3/	**0**	**0**	**0**
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	**0**	**0**	**0**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**0**	**0**	**0**
I. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
J.	**TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/**	**0**	**0**	**0**

1/ Includes interest portion of purchase contracts.

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

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

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

Spokane School District No.081

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0	0	0.00	0
Spring 2026	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					**0**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

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

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

Spokane School District No.081

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
			0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0 4/**

C.	**TOTAL for Both Sections (A+B)**	**0**	**3/**	**0 3/**	**0**

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

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

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

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

Spokane School District No. 081

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.053	**Warning** Your district has been identified as having juveniles in adult jails. Revenue account 4159, Institutions-Juveniles in Adult Jails, is zero.	0.00	0.00
Informational	1.723	On report GF4, Revenue Account 6164 + 6264 + 6364; on report GF8, expenditures for Program 64.	294,257.00	314,307.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	15,973,039.00	22,577,164.00
Informational	1.743	On report GF4, Revenue Account 2188 + 4188 + 4388 + 6188 + 6288 + 6388 + 8188; on report GF8, expenditures for Program 88.	15,237,613.00	13,742,298.00
Informational	1.905	District has an amount in Program 99, but Activity 59 is zero. Has the district budgeted to remove non to/from transportation costs from Program 99?		0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

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

Spokane School District No. 081

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	286,140,052.12	286,140,053.00	-0.88
	3121	11,638,169.15	11,638,169.00	0.15
	3600	0.00	0.00	0.00
	4121	66,663,660.98	66,663,661.00	-0.02
	4155	18,076,509.20	19,176,509.00	-1,099,999.80
	4165	4,665,355.29	4,665,355.00	0.29
	4174	909,357.66	909,358.00	-0.34
	4198	0.00	5,737,515.00	-5,737,515.00
	4199	15,973,039.00	15,973,039.00	0.00
	4499	0.00	0.00	0.00
	5400	0.00	0.00	0.00
	Total	404,066,143.40	410,903,659.00	-6,837,515.60

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	5,737,515.00	0.00
Informational	116	F-195 Revenue Account 4155 (Learning Assistance) on page GF5 is not equal to Revenue Account 4155, F-203 Output Item 071a.	19,176,509.00	18,076,509.20

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = $20,000.	56,816,496.00	15,357,167.83

Spokane School District No. 081

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = $1.	67,369,944.00	60,155,248.69
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = $20,000.	3,120,392.00	3,443,546.22

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	286,140,052.12
3121	Z288	Special Education, Gen Apportionment	11,638,169.15
4121	N7	Special Education	66,663,660.98
4155	071a	Learning Assistance Program	18,076,509.20
4165	Z477	Transitional Bilingual	4,665,355.29
4174	Z095	Highly Capable	909,357.66
4199	I4	Transportation - Operations	15,973,039.00
4499	J1	Transportation Reimbursement	0.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	5,694,666.09
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	2,601,133.56
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	11,460,112.62
n/a	V13	Estimated Next Year LEA	5,822,320
n/a	TKM49S	Transition to Kindergarten State Funding	1,337,071.55

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	1,416.63	110.71	1,527.34
District Generated			
Total	1,416.63	110.71	1,527.34
CIS Salary Allocation			
School Generated	113,562,967.81	8,874,635.78	122,437,603.59
District Generated			
Total	113,562,967.81	8,874,635.78	122,437,603.59
Total Certificated Adminstrative Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Certificated Administrative Staff (CAS) Units			
School Generated	76.16	8.26	84.43
District Generated	25.06		25.06
Total	101.22	8.26	109.49
CAS Salary Allocation			
School Generated	9,063,059.02	983,247.42	10,046,306.44
District Generated	2,981,870.65		2,981,870.65
Total	12,044,929.67	983,247.42	13,028,177.09
Total Classified Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Classified Staff (CLS) Units			
School Generated	296.11	32.74	328.85
District Generated	140.75		140.75
Total	436.86	32.74	469.60
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	17,028,512.78	1,882,779.18	18,911,291.96
District Generated	8,094,052.74		8,094,052.74
Total	25,122,565.52	1,882,779.18	27,005,344.70

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	403.00
TKB2	Enroll SpEd TK	0.00
B2	Enroll SpEd K-22	5,111.00
Z271	Enroll K	1,981.00
A6A1	Enroll 1	1,982.00
A6A2	Enroll 2	2,053.00
A6A3	Enroll 3	2,073.00
A39	Enroll K-3	8,089.00
A7a	Enroll 4	2,297.00
A8a5	Enroll 5	2,073.00
A8a6	Enroll 6	2,077.00
A40	Enroll 5-6	4,150.00
A11a7	Enroll 7	2,144.00
A11a8	Enroll 8	2,051.00
A12	Enroll 7-8	4,195.00
A13a9	Enroll 9	2,049.00
A13a10	Enroll 10	1,958.00
A13a11	Enroll 11	1,699.00
A13a12	Enroll 12	1,752.00
A41	Enroll 9-12	7,458.00
Z298	Enroll K-8	18,731.00
Z472	Enroll Total Entered	26,189.00
A42	Enroll Total	26,189.00
A14	Enroll ALE K-6	479.00
A14B	Enroll ALE 7-8	190.00
A18	Enroll ALE 9-12	1,056.00
A16	Enroll Run Start	440.00
A15	Enroll Run Start CTE	25.00
A60	Enroll Program 1418 Reg	200.00
A61	Enroll Program 1418 CTE	1.00
A17	Enroll Total w/ Run Start and Droput and ALE	28,580.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	1,490.00
A49	Enroll R&N 7	0.00

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	416.00
A64	Enroll TBIP 9-12	825.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	170.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	261.00
E55	Enroll 9-12 CTE exp	1,124.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	490.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	1,775.00
C1	Enroll Total PY for LAP	28,782.85
Z076	LAP PY HiPov Students	18,218.50
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	1,100,000.00
B5	Home/Hosp Ed Alloc	98,500.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	5,822,320

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	14,173,039.00
I2	In-Lieu-Of Deprec for Contracting Dists	1,800,000.00
J1	Prgm 4499 Alloc Trans Deprec	0.00

Estimate of Deductible Revenues

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

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	109.00

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code			Amount
	A. District-Wide Regionalization		
A33rb	1. District-Wide Regionalization Base		1.000
A33r	2. District-Wide Regionalization		1.000
A33re	3. District-Wide Regionalization Experience		0.000
	B. School Generated – Certificated Instructional Staff (CIS)		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1,416.633 * 78,209.00 * 1.000	$	110,793,450.30
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((1,416.633 * 80,164.00) * (1.000 + 0.000)) - 110,793,450.30	$	2,769,517.51
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 110,793,450.30 + 2,769,517.51	$	113,562,967.81
	C. School Generated – Certificated Administrative Staff (CAS)		
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 76.164 * 116,092.00 * 1.000	$	8,842,031.09
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 76.164 * 118,994.00 * 1.000 - 8,842,031.09	$	221,027.93
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 8,842,031.09 + 221,027.93	$	9,063,059.02

	D. School Generated – Classified Staff (CLS)		
Z350	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 296.112 * 56,105.00 * 1.000	$	16,613,363.76
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 296.112 * 57,507.00 * 1.000 - 16,613,363.76	$	415,149.02
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 16,613,363.76 + 415,149.02	$	17,028,512.78
	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 1,246.214 * 4.000 * 151.86	$	757,000.23
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	$	0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code			Amount
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 44.081 * 56,105.00 * 1.000	$	2,473,164.51
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 44.081 * 57,507.00 * 1.000 - 2,473,164.51	$	61,801.56
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 2,473,164.51 + 61,801.56	$	2,534,966.07

	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 8.072 * 56,105.00 * 1.000	$	452,879.56
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 8.072 * 57,507.00 * 1.000 - 452,879.56	$	11,316.94
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 452,879.56 + 11,316.94	$	464,196.50
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 15.269 * 56,105.00 * 1.000	$	856,667.25
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 15.269 * 57,507.00 * 1.000 - 856,667.25	$	21,407.13
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 856,667.25 + 21,407.13	$	878,074.38
	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 73.327 * 56,105.00 * 1.000	$	4,114,011.34
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 73.327 * 57,507.00 * 1.000 - 4,114,011.34	$	102,804.45
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 4,114,011.34 + 102,804.45	$	4,216,815.79

	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 25.059 * 116,092.00 * 1.000	$	2,909,149.43
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 25.059 * 118,994.00 * 1.000 - 2,909,149.43	$	72,721.22
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 2,909,149.43 + 72,721.22	$	2,981,870.65

III. Summary and Benefits

Item Code			Amount
	A. District Staffing Total Salaries		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1,416.633 * 78,209.00 * 1.000	$	110,793,450.30
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((1,416.633 * 80,164.00) * (1.000 + 0.000)) - 110,793,450.30	$	2,769,517.51
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 2,909,149.43 + 8,842,031.09	$	11,751,180.52
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 72,721.22 + 221,027.93	$	293,749.15
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 16,613,363.76 + 2,473,164.51 + 452,879.56 + 856,667.25 + 4,114,011.34	$	24,510,086.42
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 415,149.02 + 61,801.56 + 11,316.94 + 21,407.13 + 102,804.45	$	612,479.10
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 110,793,450.30 + 2,769,517.51 + 11,751,180.52 + 293,749.15 + 24,510,086.42 + 612,479.10	$	150,730,463.00

	B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (1,416.633 + 101.223) * 14,136.00	$	21,456,412.42
Z377	2. CIS/CAS Insurance Inc Total (([School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((1,416.633 + 101.223) * (15,684.00 * 1.02)) - 21,456,412.42	$	2,825,762.15
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 436.861 * 14,136.00	$	6,175,467.10
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (436.861 * 15,684.00 * 1.430) - 6,175,467.10	$	3,622,503.83
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (110,793,450.30 + 11,751,180.52) * 0.16020	$	19,631,649.86
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (2,769,517.51 + 293,749.15) * 0.15390	$	471,436.74
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 24,510,086.42 * 0.18070	$	4,428,972.62
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 612,479.10 * 0.14720	$	90,156.92
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 21,456,412.42 + 2,825,762.15 + 6,175,467.10 + 3,622,503.83 + 19,631,649.86 + 471,436.74 + 4,428,972.62 + 90,156.92	$	58,702,361.64

	C. Professional Learning Days - General Apportionment		
Z345pd	1. Professional Learning Days Salaries ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((1,416.633 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	1,892,716.13
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,892,716.13 * 0.15390	$	291,289.01
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 1,892,716.13 + 291,289.01	$	2,184,005.14
	D. Running Start (Community and Technical College FTEs)		
Z385	1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 440.00 * 10,291.15	$	4,528,106.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 25.00 * 11,156.93	$	278,923.25
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 4,528,106.00 + 278,923.25	$	4,807,029.25
	E. Dropout Reengagement		
Z389	1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 200.00 * 10,291.15	$	2,058,230.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 1.00 * 11,156.93	$	11,156.93
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 2,058,230.00 + 11,156.93	$	2,069,386.93
	F. Alternative Learning Experience Program Funding		
Z343	1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (479.00 + 190.00 + 1,056.00) * 10,291.15	$	17,752,233.75

	G. Materials, Supplies, and Operating Costs (MSOC)		
M8T	1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 24,314.00 * 1,614.28		39,249,603.92
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 7,458.00 * 214.84	$	1,602,276.72
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 14,141.10	$	0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 39,249,603.92 + 1,602,276.72 + 0.00	$	40,851,880.64
	H. Career & Technical Education and Skills Centers		
Z123	1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 1,173,440.63 + 131,488.37 + 262,691.98 + 610,406.16 + 472,438.71 + 8,271.51 + 22,567.21	$	2,681,304.57
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 5,053,378.23 + 569,148.30 + 1,128,229.83 + 2,627,810.54 + 2,034,563.64 + 35,622.10 + 97,184.89	$	11,545,937.53
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 2,647,816.92 + 282,610.75 + 491,857.37 + 1,315,706.77 + 886,953.90 + 18,798.45 + 50,921.93	$	5,694,666.09
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 2,681,304.57 + 11,545,937.53 + 5,694,666.09	$	19,921,908.19

IV. Guaranteed Entitlement

Item Code			Amount
	A.Totals		
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 757,000.23 + 0.00 + 150,730,463.00 + 58,702,361.64 + 4,807,029.25 + 2,069,386.93 + 17,752,233.75 + 40,851,880.64 + 5,694,666.09 + 2,681,304.57 + 11,545,937.53 + 2,184,005.14	$	297,776,268.77
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 297,776,268.77 / 28,580.00	$	10,419.04
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,102.22 + 2,378.61 + 31.82 + 1,688.04 + 88.08	$	10,288.77
	4. Computation of State Funded Support Computation of State Funded Support		
	a. Local Deductible Revenue Sources		
A24	i. 1400 Local In-Lieu-of Taxes	$	0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	$	0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	$	0.00
A34	b. BEA Reduce/Delay	$	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 46,552,676.58 * 0.25000	$	11,638,169.15
A28	d. Federal Forest Account 5500 Deduction	$	0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 1,775.00 * 1.10	$	1,952.50
M70	g. Total Amount to be Paid Sept. 2025 - Aug 2026 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 297,776,268.77 - 0.00 - 0.00 - 11,638,169.15 - 0.00 + 1,952.50	$	286,140,052.12

1191 SC — Skill Center

Item Code		Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total	
Z096	1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 33.030 * 78,209.00 * 1.000	$ 2,583,243.27
Z097	2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint] ((33.030 * 80,164.00) * (1.000 + 0.000)) - 2,583,243.27	$ 64,573.65
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 2,583,243.27 + 64,573.65	$ 2,647,816.92
	B. Skill Center – Certificated Administrative Staff (CAS)	
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 2.375 * 116,092.00 * 1.000	$ 275,718.50
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 2.375 * 118,994.00 * 1.000 - 275,718.50	$ 6,892.25
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 275,718.50 + 6,892.25	$ 282,610.75
	C. Skill Center - Classified Staff (CLS)	
111A	1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 8.553 * 56,105.00 * 1.000	$ 479,866.07
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 8.553 * 57,507.00 * 1.000 - 479,866.07	$ 11,991.30
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 479,866.07 + 11,991.30	$ 491,857.37

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 35.405 * 14,136.00	$	500,485.08
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (35.405 * 15,684.00 * 1.02) - 500,485.08	$	65,912.78
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (2,583,243.27 + 275,718.50) * 0.16020	$	458,005.68
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (64,573.65 + 6,892.25) * 0.15390	$	10,998.60
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 8.553 * 14,136.00	$	120,905.21
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (8.553 * 15,684.00 * 1.430) - 120,905.21	$	70,922.50
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 479,866.07 * 0.18070	$	86,711.80
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 11,991.30 * 0.14720	$	1,765.12
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 500,485.08 + 65,912.78 + 458,005.68 + 10,998.60 + 120,905.21 + 70,922.50 + 86,711.80 + 1,765.12	$	1,315,706.77

	E. Professional Learning Days - Skill Center		
Z097pd	1. Professional Learning Days Salaries	$	44,130.28
	((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((33.030 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits	$	6,791.65
	[Skill CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	44,130.28 * 0.15390		
3045pd	3. Total Skill Center Professional Learning Days	$	50,921.93
	[Skill CIS PD Salary] + [Skill CIS PD Benefits]		
	44,130.28 + 6,791.65		
	F. Materials, Supplies, and Operating Costs (MSOC)		
M40T	1. Skill Center: Total Allocated MSOC	$	886,953.90
	[Enroll Skills 9-12] * [MSOC-Skill Center per Student]		
	490.00 * 1,810.11		
Z108	2. Skill Center Substitutes	$	18,798.45
	[Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate]		
	30.947 * 4.000 * 151.86		
	G. Total		
Z109	1. Skill Center Total	$	5,694,666.09
	[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD]		
	2,647,816.92 + 282,610.75 + 491,857.37 + 1,315,706.77 + 886,953.90 + 18,798.45 + 50,921.93		

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code			Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)		
Z110	1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 14.638 * 78,209.00 * 1.000	$	1,144,823.34
Z111	2. CTE 7-8 CIS Salary Inc (([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((14.638 * 80,164.00) * (1.000 + 0.000)) - 1,144,823.34	$	28,617.29
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 1,144,823.34 + 28,617.29	$	1,173,440.63
	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)		
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 1.105 * 116,092.00 * 1.000	$	128,281.66
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 1.105 * 118,994.00 * 1.000 - 128,281.66	$	3,206.71
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 128,281.66 + 3,206.71	$	131,488.37
	C. CTE 7-8 - Classified Staff (CLS)		
021A	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.568 * 56,105.00 * 1.000	$	256,287.64
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 4.568 * 57,507.00 * 1.000 - 256,287.64	$	6,404.34
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 256,287.64 + 6,404.34	$	262,691.98

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 15.743 * 14,136.00	$	222,543.05
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (15.743 * 15,684.00 * 1.02) - 222,543.05	$	29,308.43
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,144,823.34 + 128,281.66) * 0.16020	$	203,951.42
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (28,617.29 + 3,206.71) * 0.15390	$	4,897.71
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 4.568 * 14,136.00	$	64,573.25
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (4.568 * 15,684.00 * 1.430) - 64,573.25	$	37,878.40
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 256,287.64 * 0.18070	$	46,311.18
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 6,404.34 * 0.14720	$	942.72
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 222,543.05 + 29,308.43 + 203,951.42 + 4,897.71 + 64,573.25 + 37,878.40 + 46,311.18 + 942.72	$	610,406.16

	E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries	$	19,557.34
	((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((14.638 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits	$	3,009.87
	[CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	19,557.34 * 0.15390		
3034pd	3. Total CTE 7-8 Professional Learning Days	$	22,567.21
	[CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]		
	19,557.34 + 3,009.87		
	F. Other Generated Entitlements		
Z164T	1. Total MSOC CTE 7-8	$	472,438.71
	[Enroll 7-8 CTE] * [MSOC -CTE per Student]		
	261.00 * 1,810.11		
Z122	2. CTE 7-8 Substitutes	$	8,271.51
	[CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]		
	13.617 * 4.000 * 151.86		
	G. Grades 7-8 Exploratory Career & Technical Education – Total		
Z123	1. CTE 7-8 Total	$	2,681,304.57
	[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]		
	1,173,440.63 + 131,488.37 + 262,691.98 + 610,406.16 + 472,438.71 + 8,271.51 + 22,567.21		

1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code			Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 63.038 * 78,209.00 * 1.000	$	4,930,138.94
Z125	2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((63.038 * 80,164.00) * (1.000 + 0.000)) - 4,930,138.94	$	123,239.29
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 4,930,138.94 + 123,239.29	$	5,053,378.23
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 4.783 * 116,092.00 * 1.000	$	555,268.04
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 4.783 * 118,994.00 * 1.000 - 555,268.04	$	13,880.26
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 555,268.04 + 13,880.26	$	569,148.30
	C. CTE 9-12 - Classified Staff (CLS)		
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 19.619 * 56,105.00 * 1.000	$	1,100,724.00
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 19.619 * 57,507.00 * 1.000 - 1,100,724.00	$	27,505.83
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 1,100,724.00 + 27,505.83	$	1,128,229.83

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 67.821 * 14,136.00	$	958,717.66
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (67.821 * 15,684.00 * 1.02) - 958,717.66	$	126,261.00
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (4,930,138.94 + 555,268.04) * 0.16020	$	878,762.20
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (123,239.29 + 13,880.26) * 0.15390	$	21,102.70
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 19.619 * 14,136.00	$	277,334.18
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (19.619 * 15,684.00 * 1.430) - 277,334.18	$	162,683.11
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 1,100,724.00 * 0.18070	$	198,900.83
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 27,505.83 * 0.14720	$	4,048.86
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 958,717.66 + 126,261.00 + 878,762.20 + 21,102.70 + 277,334.18 + 162,683.11 + 198,900.83 + 4,048.86	$	2,627,810.54

	E. Professional Learning Days - CTE 9-12		
Z125pd	1. Professional Learning Days Salaries	$	84,222.97
	((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((63.038 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits	$	12,961.92
	[CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	84,222.97 * 0.15390		
3031pd	3. Total CTE 9-12 Professional Learning Days	$	97,184.89
	[CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]		
	84,222.97 + 12,961.92		
	F. Other Generated Entitlements		
146A	1. Materials, Supplies, and Operating Costs (MSOC)	$	2,034,563.64
	[Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep]		
	2,034,563.64 + 0.00		
Z136	2. CTE 9-12 Substitutes	$	35,622.10
	([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate])		
	(58.643 + 0.000) * (4.000 * 151.86)		
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education – Total	$	11,545,937.53
	[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]		
	5,053,378.23 + 569,148.30 + 1,128,229.83 + 2,627,810.54 + 2,034,563.64 + 35,622.10 + 97,184.89		

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	403.00
TKB2	B. TK Resident Special Education Enrollment	0.00
B2	C. Age K-22 Resident Special Education Enrollment	5,111.00
Z272	E. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Droput and ALE] + [Adj Resident BEA] 109.00 + 28,580.00 + 0.00	28,689.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (0.00 + 5,111.00) / 28,689.00	0.1782
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1782 > 1.00000 THEN 0.1782 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,102.22 + 2,378.61 + 31.82 + 1,688.04 + 88.08	$ 10,288.77
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 403.00 * 0.00 * 1.20 ELSE (403.00 * 10,288.77 * 1.20)	$ 4,975,649.17
	I. Age K-21 Allocation	
Z278	1. Fed Funds Integration Rate	$ 21.08
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.08) * 0.00 ELSE ((10,288.77 * 1.1600) - 21.08) * 0.00	$ 0.00

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.08) * 5,111.00 ELSE ((10,288.77 * 1.1600) - 21.08) * 5,111.00	$	60,891,908.15
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN (((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0 IF 0.1782 > 1.00000 THEN ((((0 + 60,891,908.15) * -1) / 0.1782) * 0.0000) ELSE 0	$	0.00

B4	J. State Safety Net	$	1,100,000.00
B5	K. Home Hospital Allocation	$	98,500.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] 4,975,649.17 + 0.00 + 60,891,908.15 + 0.00 + 1,100,000.00 + 98,500.00	$	67,066,057.32
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 67,066,057.32 * 0.0060	$	402,396.34
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] 67,066,057.32 - 402,396.34	$	66,663,660.98

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 5,111.00 + 0.00	5,111.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 5,111.00 ELSE 10,288.77 * 5,111.00	$ 52,585,903.47
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1296

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 52,585,903.47 / (1 + 0.1296)	$	46,552,676.58
B8S	S. Percent used in Special Education Instruction		0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 46,552,676.58 * 0.25000	$	11,638,169.15
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 66,663,660.98 + 11,638,169.15	$	78,301,830.13

III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 109.00 * 0.074582	8.129
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (1,981.00 + 1,982.00 + 2,053.00 + 2,073.00) * 0.074582	603.294
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 2,297.00 * 0.04941	113.513
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 4,150.00 * 0.04941	205.085
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 4,195.00 * 0.04954	207.858
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (7,458.00 + 479.00 + 190.00 + 1,056.00 + 200.00 + 1.00 + 440.00 + 25.00) * 0.05088	501.137
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (8.129 + 603.294 + 113.513 + 205.085 + 207.858 + 501.137) / (28,580.00 + 109.00)	0.057130
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 109.00 * 0.004385	0.478
Z555	CAS BEA FTE K-3	35.470

	([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (1,981.00 + 1,982.00 + 2,053.00 + 2,073.00) * 0.004385	
Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 2,297.00 * 0.00404	9.294
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 4,150.00 * 0.00404	16.791

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 4,195.00 * 0.00404	16.960
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (7,458.00 + 479.00 + 190.00 + 1,056.00 + 200.00 + 1.00 + 440.00 + 25.00) * 0.00406	39.997
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] +[CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (0.478 +35.470 + 9.294 + 16.791 + 16.960 + 39.997) / (28,580.00 + 109.00)	0.004148
TKZ556	CLS BEA FTE TTK [Enroll TTK] * [SpEd CLS BEA Ratio TTK] 109.00 * 0.018734	2.042
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (1,981.00 + 1,982.00 + 2,053.00 + 2,073.00) * 0.018734	151.539
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 2,297.00 * 0.01774	40.749
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 4,150.00 * 0.01774	73.621

Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 4,195.00 * 0.01750	73.425
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (7,458.00 + 479.00 + 190.00 + 1,056.00 + 200.00 + 1.00 + 440.00 + 25.00) * 0.01745	171.904
594X	CLS Special Ed BEA Rate (K-12) ([CLS BEA FTE TTK] + [CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (2.042 + 151.539 + 40.749 + 73.621 + 73.425 + 171.904) / (28,580.00 + 109.00)	0.017891

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.057130 * 78,209.00 * 1.000	$ 4,468.08
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.057130 * 80,164.00) * (1.000 + 0.000)) - 4,468.08	$ 111.69
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,468.08 + 111.69	$ 4,579.77
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004148 * 116,092.00 * 1.000	$ 481.55
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004148 * 118,994.00 * 1.000 - 481.55	$ 12.04
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 481.55 + 12.04	$ 493.59
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017891 * 56,105.00 * 1.000	$ 1,003.77
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017891 * 57,507.00 * 1.000 - 1,003.77	$ 25.09
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,003.77 + 25.09	$ 1,028.86
Z234	TOTAL Salary BEA	$ 6,102.22

	[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 4,579.77 + 493.59 + 1,028.86	

Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.057130 + 0.004148) * 14,136.00	$ 866.23
Z236	2. CIS/CAS BEA Insurance Inc Total (([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS BEA Insurance Maint Total] ((0.057130 + 0.004148) * (15,684.00 * 1.02)) - 866.23	$ 114.08
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017891 * 14,136.00	$ 252.91
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017891 * 15,684.00 * 1.430) - 252.91	$ 148.35
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,468.08 + 481.55) * 0.16020	$ 792.93
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (111.69 + 12.04) * 0.15390	$ 19.04
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,003.77 * 0.18070	$ 181.38
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 25.09 * 0.14720	$ 3.69
Z243	9. TOTAL Benefits BEA	$ 2,378.61

	[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total] 866.23 + 114.08 + 252.91 + 148.35 + 792.93 + 19.04 + 181.38 + 3.69	

Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.057130 * 0.9170) * (4.000 * 151.86)	$ 31.82

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student	$ 1,688.04
	Professional Learning Days - Special Ed BEA	
Z226pd	1. Professional Learning Days Salaries ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.057130 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$ 76.33
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 76.33 * 0.15390	$ 11.75
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 76.33 + 11.75	$ 88.08

3. BEA Rate for Special Education

Item Code		Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,102.22 + 2,378.61 + 31.82 + 1,688.04 + 88.08	$ 10,288.77

IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 28,782.85 * 0.5983	17,220.78
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 17,220.78 * 2.39750 * 36.00 / 15.00 / 900.00	110.098
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 110.098 * 78,209.00 * 1.000	$ 8,610,654.48
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((110.098 * 80,164.00) * (1.000 + 0.000)) - 8,610,654.48	$ 215,241.59
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 110.098 * 14,136.00	$ 1,556,345.33
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (110.098 * 15,684.00 * 1.02) - 1,556,345.33	$ 204,967.24
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 8,610,654.48 * 0.16020	$ 1,379,426.85
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 215,241.59 * 0.15390	$ 33,125.68

M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 17,220.78 * 0	$ 0.00
	J. Professional Learning Days - LAP	
Z070pd	1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((110.098 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$ 147,098.27
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 147,098.27 * 0.15390	$ 22,638.42
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 147,098.27 + 22,638.42	$ 169,736.69
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 8,610,654.48 + 215,241.59 + 1,556,345.33 + 204,967.24 + 1,379,426.85 + 33,125.68 + 0.00 + 169,736.69	$ 12,169,497.86

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	18,218.50
Z068A	B. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((18,218.50 * 1.10000 * 36.00) / 15.00) / 900.00	53.441
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 53.441 * 78,209.00 * 1.000	$ 4,179,567.17
Z070hp	D. CIS Salary Increase (([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((53.441 * 80,164.00) * (1.000 + 0.000)) - 4,179,567.17	$ 104,477.15

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 53.441 * 14,136.00	$	755,441.98
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (53.441 * 15,684.00 * 1.02) - 755,441.98	$	99,490.04
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 4,179,567.17 * 0.16020	$	669,566.66
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 104,477.15 * 0.15390	$	16,079.03
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 18,218.50 * 0	$	0.00
	J. Professional Learning Days - LAP High Poverty		
Z070hppd	1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((53.441 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	71,400.74
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 71,400.74 * 0.15390	$	10,988.57
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 71,400.74 + 10,988.57	$	82,389.31
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 4,179,567.17 + 104,477.15 + 755,441.98 + 99,490.04 + 669,566.66 + 16,079.03 + 0.00 + 82,389.31	$	5,907,011.34

LAP Program Totals

071a	Calculated Allotment - Regular & High Poverty	$	18,076,509.20
	[LAP HiPov TOTAL] + [LAP Regular TOTAL] 5,907,011.34 + 12,169,497.86		

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 1,490.00 + 416.00 + 825.00	2,731.00
A62	B. TBIP Enroll K-6 Subtotal	1,490.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 1,490.00 * 4.778 * 36.00 / 15.00 / 900.00	18.985
A63	D. TBIP Enroll 7-8 Subtotal	416.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 416.00 * 6.778 * 36.00 / 15.00 / 900.00	7.519
A64	F. TBIP Enroll 9-12 Subtotal	825.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 825.00 * 6.778 * 36.00 / 15.00 / 900.00	14.912
A65	H. TBIP Exited Kindergarten - Grade 12	170.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 170.00 * 3.000 * 36.00 / 15.00 / 900.00	1.360
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 18.985 + 7.519 + 14.912 + 1.360	42.776

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 42.776 * 78,209.00 * 1.000	$	3,345,468.18
Z079	L. TBIP CIS Salary Inc (([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((42.776 * 80,164.00) * (1.000 + 0.000)) - 3,345,468.18	$	83,627.08
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 42.776 * 14,136.00	$	604,681.54
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (42.776 * 15,684.00 * 1.02) - 604,681.54	$	79,635.22
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 3,345,468.18 * 0.16020	$	535,944.00
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 83,627.08 * 0.15390	$	12,870.21
M48T	Q. TBIP MSOC [Enroll TBiP K-12] * [MSOC -TBIP per Student] 2,731.00 * 0	$	0.00
	R. Professional Learning Days -TBIP		
Z079pd	1. Professional Learning Days Salaries ((([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((42.776 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	57,151.59
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 57,151.59 * 0.15390	$	8,795.63
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 57,151.59 + 8,795.63	$	65,947.22

Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] 3,345,468.18 + 83,627.08 + 604,681.54 + 79,635.22 + 535,944.00 + 12,870.21 + 0.00 + 65,947.22	$	4,728,173.45
Z476	T. TBIP WithHold Amount ([TBIP TOTAL] - [TBIP CIS Salary Inc] - [TBIP CIS Insurance Inc] - [TBIP CIS Benefits Inc])* [TBIP WithHold Factor] (4,728,173.45 - 83,627.08 - 79,635.22 - 12,870.21)* 0.0138	$	62,818.16
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 4,728,173.45 - 62,818.16	$	4,665,355.29

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	1,429.00
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 1,429.00 * 2.1590 * 36.00 / 15.00 / 900.00	8.227
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 8.227 * 78,209.00 * 1.000	$ 643,425.44
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((8.227 * 80,164.00) * (1.000 + 0.000)) - 643,425.44	$ 16,083.79
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 8.227 * 14,136.00	$ 116,296.87
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (8.227 * 15,684.00 * 1.02) - 116,296.87	$ 15,316.04
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 643,425.44 * 0.16020	$ 103,076.76
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 16,083.79 * 0.15390	$ 2,475.30
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 1,429.00 * 0	$ 0.00

	J. Professional Learning Days - HiCap		
Z089pd	1. Professional Learning Days Salaries ((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((8.227 * 80,164.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	10,991.82
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 10,991.82 * 0.15390	$	1,691.64
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 10,991.82 + 1,691.64	$	12,683.46
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 643,425.44 + 16,083.79 + 116,296.87 + 15,316.04 + 103,076.76 + 2,475.30 + 0.00 + 12,683.46	$	909,357.66

VII. Transportation - Operations – Acct 4199

Item Code			Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 14,173,039.00 + 1,800,000.00	$	15,973,039.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-31	Why is Transportation Operation Allocation Rev Act 4199 so different from Prior Year?	15,973,039.00	13,341,318.18
Warning	W-5	Why is headcount in fire protection district so different from count used for prior July payment?	1,775.00	1,424.00

Spokane School District No.081

F-195F

ENROLLMENT AND STAFF COUNTS

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	1,981.00	1,981.00	1,978.00	1,980.00
2. Grade 1	1,982.00	2,008.00	2,008.00	1,999.00
3. Grade 2	2,053.00	2,117.00	2,130.00	2,098.00
4. Grade 3	2,073.00	2,143.00	2,138.00	2,160.00
5. Grade 4	2,297.00	2,186.00	2,176.00	2,180.00
6. Grade 5	2,073.00	2,162.00	2,162.00	2,141.00
7. Grade 6	2,077.00	2,088.00	2,105.00	2,116.00
8. Grade 7	2,144.00	2,039.00	2,049.00	2,069.00
9. Grade 8	2,051.00	2,012.00	2,023.00	2,026.00
10. Grade 9	2,049.00	2,057.00	2,048.00	2,058.00
11. Grade 10	1,958.00	1,970.00	1,964.00	1,955.00
12. Grade 11 (excluding Running Start)	1,699.00	1,751.00	1,753.00	1,751.00
13. Grade 12 (excluding Running Start)	1,752.00	1,666.00	1,680.00	1,673.00
14. SUBTOTAL	26,189.00	26,180.00	26,214.00	26,206.00
15. Running Start	465.00	465.00	465.00	465.00
16. Dropout Reengagement Enrollment	201.00	201.00	201.00	201.00
17. ALE Enrollment	1,725.00	1,725.00	1,725.00	1,725.00
18. TOTAL K-12	28,580.00	28,571.00	28,605.00	28,597.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	2,382.927	2,401.600	2,396.800	2,392.000
2. General Fund FTE Classified Employees /4	1,299.408	1,304.600	1,302.000	1,299.400

Spokane School District No.081

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	92,230,960	93,784,442	95,660,131	97,573,334
2000 | Local Nontax Support	12,337,616	12,454,714	12,631,203	12,834,357
3000 | State, General Purpose	304,261,584	319,186,107	330,535,834	337,427,937
4000 | State, Special Purpose	140,118,828	140,404,787	142,898,144	145,343,222
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	50,792,406	48,294,372	48,358,638	48,523,113
7000 | Revenues from Other School Districts	1,067,139	1,073,649	1,080,334	1,857,918
8000 | Revenues from Other Entities	1,738,464	1,168,144	1,176,572	1,192,464
9000 | Other Financing Sources	6,435,000	6,435,000	6,435,000	6,435,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	608,981,997	622,801,215	638,775,856	651,187,345
EXPENDITURES				
00 | Regular Instruction	309,212,731	322,438,699	330,538,044	338,822,895
10 | Federal Special Purpose Funding	0	0	0	0
20 | Special Education Instruction	86,029,818	89,056,934	92,310,215	94,958,162
30 | Vocational Education Instruction	14,316,531	14,715,368	15,086,398	15,402,861
40 | Skill Center Instruction	5,566,714	5,686,191	5,861,086	6,016,397
50 and 60 | Compensatory Education Instruction	54,352,627	51,896,228	52,816,265	53,557,853
70 | Other Instructional Programs	6,548,049	5,833,490	5,852,925	5,924,845
80 | Community Services	20,903,911	21,470,625	22,234,666	22,838,547
90 | Support Services	114,549,364	113,414,057	114,106,654	115,566,409
B. TOTAL EXPENDITURES	611,479,745	624,511,592	638,806,253	653,087,969
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-2,497,747	-1,710,377	-30,397	-1,900,624
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

Spokane School District No.081

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	2,078,978	2,078,978	2,078,978	2,078,978
G.L.828 Restricted for Carryover of Food Service Revenue	4,600,000	4,000,000	3,600,000	3,600,000
G.L.830 Restricted for Debt Service	7,519,000	7,744,570	7,976,907	8,216,214
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	11,305,100	9,405,100	8,605,100	8,305,100
G.L.845 Restricted for Self-Insurance	1,820,000	1,874,600	1,930,838	1,988,763
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	1,792,212	800,000	650,000	650,000
G.L.890 Unassigned Fund Balance	1,120,605	842,686	193,734	166,105
G.L.891 Unassigned to Minimum Fund Balance Policy	26,580,601	27,572,814	27,572,814	27,572,814
F. TOTAL BEGINNING FUND BALANCE	56,816,496	54,318,748	52,608,371	52,577,974
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	2,078,978	2,078,978	2,078,978	2,078,978
G.L.828 Restricted for Carryover of Food Service Revenue	4,000,000	3,600,000	3,600,000	2,500,000
G.L.830 Restricted for Debt Service	7,744,570	7,976,907	8,216,214	8,216,214
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	9,405,100	8,605,100	8,305,100	7,305,100
G.L.845 Restricted for Self-Insurance	1,874,600	1,930,838	1,988,763	2,048,426
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

Spokane School District No.081

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	800,000	650,000	650,000	650,000
G.L.890 Unassigned Fund Balance	842,686	193,734	166,105	305,819
G.L.891 Unassigned to Minimum Fund Balance Policy	27,572,814	27,572,814	27,572,814	27,572,814
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	54,318,748	52,608,371	52,577,974	50,677,350

** Beginning Fund Balance does not match prior year Ending Fund Balance

EXPENDITURES EXCEED REVENUES IN 2025-2026 and 2026-2027 and 2027-2028 and 2028-2029

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.

Spokane School District No.081

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES				
100 | General Student Body	915,000	942,000	970,000	999,000
200 | Athletics	1,081,000	1,113,000	1,146,000	1,180,000
300 | Classes	1,264,000	1,302,000	1,341,000	1,381,000
400 | Clubs	592,000	610,000	628,000	647,000
600 | Private Moneys	118,729	122,000	126,000	130,000
A. TOTAL REVENUES	3,970,729	4,089,000	4,211,000	4,337,000
EXPENDITURES				
100 | General Student Body	701,000	722,000	744,000	766,000
200 | Athletics	1,316,000	1,355,000	1,396,000	1,438,000
300 | Classes	1,255,000	1,293,000	1,332,000	1,372,000
400 | Clubs	566,000	583,000	600,000	618,000
600 | Private Moneys	151,154	156,000	161,000	166,000
B. TOTAL EXPENDITURES	3,989,154	4,109,000	4,233,000	4,360,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-18,425	-20,000	-22,000	-23,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	3,120,392	3,101,967	3,081,967	3,059,967
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	3,120,392	3,101,967	3,081,967	3,059,967
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	3,101,967	3,081,967	3,059,967	3,036,967
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Spokane School District No.081

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	3,101,967	3,081,967	3,059,967	3,036,967

Spokane School District No.081

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	50,568,120	51,500,000	55,500,000	60,800,000
2000 | Local Nontax Support	475,000	475,000	475,000	475,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	51,043,120	51,975,000	55,975,000	61,275,000
EXPENDITURES				
Matured Bond Expenditures	23,725,000	23,160,000	26,660,000	31,745,000
Interest on Bonds	28,088,000	28,760,000	29,218,000	29,525,000
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	100,000	100,000	100,000	100,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	51,913,000	52,020,000	55,978,000	61,370,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-869,880	-45,000	-3,000	-95,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	20,889,426	20,019,546	19,974,546	19,971,546
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	20,889,426	20,019,546	19,974,546	19,971,546
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Spokane School District No.081

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.830	Restricted for Debt Service	20,019,546	19,974,546	19,921,546	19,826,546
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL ENDING FUND BALANCE (E+F, +OR-G)	20,019,546	19,974,546	19,971,546	19,876,546

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 extingishments. 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.

Spokane School District No.081

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	0	0	0	0
2000 | Local Nontax Support	4,130,000	4,100,000	4,120,000	3,490,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	2,000,000	5,000,000	5,000,000	5,000,000
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	250,000	0	0	0
7000 | Revenues from Other School Districts	0	0	0	0
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	75,100,000	0	75,100,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	81,480,000	9,100,000	84,220,000	8,490,000
EXPENDITURES				
10 | Sites	3,000,000	1,000,000	1,000,000	1,000,000
20 | Buildings	40,000,000	45,000,000	45,000,000	40,000,000
30 | Equipment	2,000,000	2,000,000	2,000,000	2,000,000
40 | Energy	0	0	0	0
50 | Sales and Lease Expenditures	0	0	0	0
60 | Bond Issuance Expenditures	400,000	0	0	0
90 | Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	45,400,000	48,000,000	48,000,000	43,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	36,080,000	-38,900,000	36,220,000	-34,510,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	100,000	100,000	100,000	100,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

Spokane School District No.081

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	26,185,487	60,227,087	16,990,887	48,477,687
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	20,288,666	20,763,666	24,363,666	28,063,666
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	20,795,791	22,359,191	23,095,391	24,128,591
G.L.890	Unassigned Fund Balance	0	0	0	0
F.	TOTAL BEGINNING FUND BALANCE	67,369,944	103,449,944	64,549,944	100,769,944
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.825	Restricted for Skill Center	0	0	0	0
G.L.830	Restricted for Debt Service	100,000	100,000	100,000	100,000
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	60,227,087	16,990,887	48,477,687	24,128,591
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	20,763,666	24,363,666	28,063,666	100,000
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	22,359,191	23,095,391	24,128,591	100,769,994
G.L.890	Unassigned Fund Balance	0	0	0	0

Spokane School District No.081

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3/	103,449,944	64,549,944	100,769,944	66,259,944

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 extingishments. 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.

Spokane School District No.081

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1100	Local Property Tax	0	0	0	0
1300	Sale of Tax Title Property	0	0	0	0
1400	Local in lieu of Taxes	0	0	0	0
1500	Timber Excise Tax	0	0	0	0
1600	County-Administered Forests	0	0	0	0
1900	Other Local Taxes	0	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300	Investment Earnings	0	0	0	0
2500	Gifts and Donations	0	0	0	0
2600	Fines and Damages	0	0	0	0
2700	Rentals and Leases	0	0	0	0
2800	Insurance Recoveries	0	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0	0
3600	State Forests	0	0	0	0
4100	Special Purpose-Unassigned	0	0	0	0
4300	Other State Agencies-Unassigned	0	0	0	0
4499	Transportation Reimbursement Depreciation	0	0	0	0
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0	0
5400	Federal in lieu of Taxes	0	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0	0
6200	Direct Special Purpose Grants	0	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100	Governmental Entities	0	0	0	0
8500	NonFederal ESD	0	0	0	0
9100	Sale of Bonds	0	0	0	0

Spokane School District No.081

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
9300 | Sale of Equipment	0	0	0	0
9400 | Compensated Loss of Fixed Assets	0	0	0	0
9500 | Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
EXPENDITURES				
33 Transportation Equipment Purchases	0	0	0	0
34 Transportation Equimpment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	0	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Spokane School District No.081

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	0	0	0	0

1/ Includes interest portion of purchase contracts.
2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. 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.