

Okanogan School District No.105

FISCAL YEAR 2026-2027

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FISCAL YEAR 2026-2027

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Okanogan School District No.105

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Okanogan School District School District No. 105 of Okanogan 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, 2026 through August 31, 2027.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/02/2026

Okanogan School District No.105

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	19,620,764	619,660	1,013,420	33,382,963	176,099
Total Appropriation (Expenditures)	19,620,764	546,116	880,250	44,682,963	220,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	0	73,544	133,170	-11,300,000	-43,901
Beginning Total Fund Balance	1,000,000	342,741	534,500	11,300,000	225,000
Ending Total Fund Balance	1,000,000	416,285	667,670	0	181,099
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	869,041	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	869,041	XXXXX	1,000,000	300,000	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.

Okanogan School District No.105

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,070.04		1,000.00		964.00	
FTE Certificated Employees	77.555		105.500		69.410	
FTE Classified Employees	63.193		65.876		60.034	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	19,407,298		19,710,599		19,620,764	
Total Expenditures	20,086,078		19,707,792		19,620,764	
Total Beginning Fund Balance	2,151,713		1,800,000		1,000,000	
Total Ending Fund Balance	1,472,933		1,802,807		1,000,000	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	9,647,293	48.03	8,929,719	45.31	8,418,042	42.90
Federal Special Purpose Funding	0	11.91	0	0.00	XXXXX	XXXXX
Special Education Instruction	2,392,581	4.83	2,569,271	13.04	2,621,230	13.36
Vocational Instruction	971,012	0.00	1,053,794	5.35	1,109,002	5.65
Skill Center Instruction	0	11.51	0	0.00	0	0.00
Compensatory Education	2,311,553	1.15	1,911,103	9.70	1,916,219	9.77
Other Instructional Programs	230,567	0.00	1,212,561	6.15	1,260,871	6.43
Community Services	0	22.57	1,000	0.01	3,000	0.02
Support Services	4,533,072	100.00	4,030,344	20.45	4,292,400	21.88
Total - Program Groups	20,086,078		19,707,792	100.00	19,620,764	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	12,012,662	59.81	12,299,386	62.41	11,854,484	60.42
Teaching Support	1,566,707	7.80	1,499,006	7.61	1,573,540	8.02
Other Supportive Activities	3,347,515	16.67	2,875,972	14.59	3,162,669	16.12
Building Administration	1,059,115	5.27	1,061,212	5.38	1,078,400	5.50
Central Administration	1,972,967	9.82	1,972,216	10.01	1,951,671	9.95
Total - Activity Groups	20,086,078	100.00	19,707,792	100.00	19,620,764	100.00

Okanogan School District No.105

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	7,649,992	38.09	7,237,835	36.73	6,993,090	35.64
Classified Salaries	4,248,340	21.15	3,862,083	19.60	4,118,474	20.99
Employee Benefits and Payroll Taxes	4,595,997	22.88	4,395,198	22.30	4,293,859	21.88
Supplies, Instructional Resources and Noncapitalized Items	790,711	3.94	964,846	4.90	844,557	4.30
Purchased Services	2,468,102	12.29	2,996,629	15.21	3,132,796	15.97
Travel	157,216	0.78	117,701	0.60	104,060	0.53
Capital Outlay	175,720	0.87	133,500	0.68	133,928	0.68
Total - Objects	20,086,078	100.00	19,707,792	100.00	19,620,764	100.00

Okanogan School District No.105

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	70.00	46.00	50.00
2. Grade 1	59.60	50.00	50.00
3. Grade 2	64.80	60.00	52.00
4. Grade 3	75.80	65.00	59.00
5. Grade 4	73.40	80.00	66.00
6. Grade 5	67.50	70.00	77.00
7. Grade 6	82.39	70.00	77.00
8. Grade 7	88.32	85.00	66.00
9. Grade 8	67.91	85.00	84.00
10. Grade 9	90.11	65.00	62.00
11. Grade 10	65.72	80.00	63.00
12. Grade 11 (excluding Running Start)	75.17	65.00	62.00
13. Grade 12 (excluding Running Start)	66.31	66.00	66.00
14. SUBTOTAL	947.03	887.00	834.00
15. Running Start	14.12	13.00	10.00
16. Dropout Reengagement Enrollment	19.70	0.00	20.00
17. ALE Enrollment	89.19	100.00	100.00
18. TOTAL K-12	1,070.04	1,000.00	964.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	77.56	105.50	69.410
2. General Fund FTE Classified Employees /4	63.19	65.88	60.034

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.

Okanogan School District No.105

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	805,965	838,637	860,610
2000 Local Nontax Support	113,141	1,070,500	1,059,000
3000 State, General Purpose	11,909,821	11,508,832	11,435,816
4000 State, Special Purpose	4,657,296	4,489,508	4,523,541
5000 Federal, General Purpose	14,002	0	0
6000 Federal, Special Purpose	1,837,307	1,611,122	1,731,797
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	46,839	192,000	10,000
9000 Other Financing Sources	22,926	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	19,407,298	19,710,599	19,620,764
EXPENDITURES			
00 Regular Instruction	9,647,293	8,929,719	8,418,042
20 Special Education Instruction	2,392,581	2,569,271	2,621,230
30 Vocational Education Instruction	971,012	1,053,794	1,109,002
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,311,553	1,911,103	1,916,219
70 Other Instructional Programs	230,567	1,212,561	1,260,871
80 Community Services	0	1,000	3,000
90 Support Services	4,533,072	4,030,344	4,292,400
B. TOTAL EXPENDITURES	20,086,078	19,707,792	19,620,764
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-678,780	2,807	0
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	86,803	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0

Okanogan School District No.105

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828 Restricted for Carryover of Food Service Revenue	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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	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.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	0	0	0
G.L.890 Unassigned Fund Balance	2,064,729	200,000	1,000,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	1,600,000	0
H. TOTAL BEGINNING FUND BALANCE	2,151,713	1,800,000	1,000,000
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	98,204	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	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.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	0	0	0

Okanogan School District No.105

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	0	226,184	1,000,000
G.L.891 Unassigned to Minimum Fund Balance Policy	1,325,046	1,576,623	0
I. TOTAL ENDING FUND BALANCE (G+H)	1,472,933	1,802,807	1,000,000

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

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

Okanogan School District No.105
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	803,872	838,637	860,610
1300 Sale of Tax Title Property	674	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,418	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	805,965	838,637	860,610
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	0	0	0
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	5,050	0	14,000
2200 Sales of Goods, Supplies, and Services, Unassigned	23,824	23,500	23,500
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	1,000	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	3,593	0	3,500
2300 Investment Earnings	44,604	26,000	15,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	4,960	0	3,000
2600 Fines and Damages	479	0	0
2700 Rentals and Leases	215	0	0
2800 Judgement and Settlements	5,880	0	0
2900 Local Support Nontax, Unassigned	24,537	1,020,000	1,000,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	113,141	1,070,500	1,059,000

Okanogan School District No.105
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE			
3100 Apportionment	10,470,501	9,947,740	9,855,151
3121 Special Education--General Apportionment	213,657	341,383	370,665
3300 Local Effort Assistance	1,215,199	1,219,709	1,210,000
3600 State Forests	10,463	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	11,909,821	11,508,832	11,435,816
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	26,509	0	0
4109 Transition To Kindergarten	189,979	196,131	201,861
4121 Special Education	1,846,089	1,977,770	2,032,420
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	822,461	803,798	861,907
4156 State Institutions, Centers, and Homes, Delinquent	161,984	159,120	170,698
4158 Special and Pilot Programs	272,649	240,795	82,915
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	153,887	159,780	162,645
4174 Highly Capable	33,104	31,834	31,636
4188 Childcare	0	0	0
4198 School Food Services	245,354	0	0
4199 Transportation--Operations	845,279	845,280	979,459
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	60,000	75,000	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	4,657,296	4,489,508	4,523,541

Okanogan School District No.105
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	14,002	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	14,002	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	254,780	254,780	230,052
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	10,863	14,072	11,382
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	660,974	514,653	560,998
6152 School Improve, Fed Other Title Grants under ESEA, Fed	93,078	77,882	71,855
6153 Migrant ESEA Migrant, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	16,209	12,111	10,860
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	396,362	575,000	463,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	39,498	0	0

Okanogan School District No.105
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	62,241	62,624	59,150
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	184,775	0	230,500
6310 Medicaid Administrative Match	0	0	0
6321 Special Education--Medicaid Reimbursement	42,906	20,000	20,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	28,050	35,000	24,000

Okanogan School District No.105
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	47,570	45,000	50,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,837,307	1,611,122	1,731,797
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	182,000	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	10,687	0	0
8500 Nonfederal, ESD	36,152	10,000	10,000
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	46,839	192,000	10,000

Okanogan School District No.105
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	2,858	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	20,069	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	22,926	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,407,298	19,710,599	19,620,764

Okanogan School District No.105

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 Basic Education	8,826,283	8,121,601	7,370,900
02 Alternative Learning Experience	514,927	474,336	633,582
03 Basic Education - Dropout Reengagement	165,788	137,650	211,700
09 Transition to Kindergarten	140,295	196,132	201,860
00 TOTAL REGULAR INSTRUCTION	9,647,293	8,929,719	8,418,042
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	2,142,381	2,319,153	2,402,818
22 Special Education, Infants and Toddlers, State	0	0	0
24 Special Education, Supplemental, Federal	250,200	250,118	218,412
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	2,392,581	2,569,271	2,621,230
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	780,127	741,049	725,610
34 Middle School Career and Technical Education, State	180,217	298,784	372,100
38 Vocational, Federal	10,668	13,961	11,292
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	971,012	1,053,794	1,109,002
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	655,711	342,802	517,356
52 Other Title Grants under ESEA-Federal	92,311	76,456	68,219
53 Migrant ESEA Migrant, Federal	0	0	0
55 Learning Assistance Program (LAP), State	800,386	773,830	818,294
56 State Institutions, Centers and Homes, Delinquent	155,066	151,641	170,698

Okanogan School District No.105

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	365,842	303,770	97,967
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
64 Limited English Proficiency, Federal	16,078	17,386	10,310
65 Transitional Bilingual, State	151,509	156,856	154,415
67 Indian Education, Federal, JOM	13,529	34,360	22,786
68 Indian Education, Federal, ED	61,122	54,002	56,174
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,311,553	1,911,103	1,916,219
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	31,831	30,561	30,371
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	198,736	1,182,000	1,230,500
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	230,567	1,212,561	1,260,871
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0
89 Other Community Services	0	1,000	3,000
80 TOTAL COMMUNITY SERVICES	0	1,000	3,000
SUPPORT SERVICES			
97 District-wide Support	2,971,797	2,565,065	2,801,810
98 School Food Services	717,439	620,000	511,131
99 Pupil Transportation	910,141	845,279	979,459
90 TOTAL SUPPORT SERVICES	4,599,377	4,030,344	4,292,400
TOTAL PROGRAM EXPENDITURES	20,152,383	19,707,792	19,620,764

Okanogan School District No.105
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	7,370,900	150,000		4,239,292	904,923	1,727,067	84,591	237,680	27,347	0
02 ALE	633,582	0		389,442	47,214	148,279	22,429	24,620	1,598	0
03 Basic Education - Dropout Reengagement	211,700	0		0	0	0	5,000	206,700	0	0
09 Transition to Kindergarten	201,860	0		73,125	37,054	52,693	38,988	0	0	0
TOTAL REGULAR INSTRUCTION	8,418,042	150,000		4,701,859	989,191	1,928,039	151,008	469,000	28,945	0
21 Sp Ed, Sup, St	2,402,818	0		896,544	662,040	677,237	26,591	135,681	4,725	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	218,412	0		0	3,971	2,302	0	212,139	0	0
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	2,621,230	0		896,544	666,011	679,539	26,591	347,820	4,725	0
31 Voc, Basic, St	725,610	0		428,710	32,413	155,606	48,879	46,454	13,548	0
34 MidSchCar/Tec	372,100	0		237,662	7,970	84,740	41,728	0	0	0
38 Voc, Fed	11,292	0		0	0	0	5,910	4,290	1,092	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,109,002	0		666,372	40,383	240,346	96,517	50,744	14,640	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0

Okanogan School District No.105

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
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	517,356	0		15,291	210,689	135,277	84,466	66,694	4,939	0
52 Other Title Grants under ESEA-Federal	68,219	0	0	0	0	0	33,863	18,549	15,807	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 LAP	818,294	0		388,051	155,355	209,644	48,484	6,466	10,294	0
56 St In, Ctr/Hm, D	170,698	0		50,759	71,842	47,706	391	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	97,967	0		69,084	15,255	10,931	0	0	2,697	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
64 LEP, Fed	10,310	0		0	5,339	4,836	0	135	0	0
65 Tran Biling, St	154,415	0		23,869	76,565	51,635	2,346	0	0	0
67 Ind Ed, Fd, JOM	22,786	0		0	0	0	22,786	0	0	0
68 Ind Ed, Fd, ED	56,174	0		4,869	28,492	21,734	1,079	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,916,219	0	0	551,923	563,537	481,763	193,415	91,844	33,737	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

Okanogan School District No.105

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
74 Highly Capable	30,371	0		0	0	0	12,500	17,371	500	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	1,230,500	0		0	149,951	56,874	6,399	1,004,163	13,113	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,260,871	0		0	149,951	56,874	18,899	1,021,534	13,613	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
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	3,000	0	0	0	0	0	1,500	1,500	0	0
TOTAL COMMUNITY SERVICES	3,000	0	0	0	0	0	1,500	1,500	0	0
97 Distwide Suppt	2,801,810	0	0	176,392	1,039,371	463,033	65,681	1,035,493	1,840	20,000
98 Schl Food Serv	511,131	0	0	0	228,108	135,948	146,426	649	0	0
99 Pupil Transp	979,459	0	-150,000	0	441,922	308,317	144,520	114,212	6,560	113,928
TOTAL SUPPORT SERVICES	4,292,400	0	-150,000	176,392	1,709,401	907,298	356,627	1,150,354	8,400	133,928
OBJECT TOTALS	19,620,764	150,000	-150,000	6,993,090	4,118,474	4,293,859	844,557	3,132,796	104,060	133,928

Okanogan School District No.105

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	47,065	0		36,948	0	10,117	0	0	0	0
22 Lrn Resrc	210,558	0		107,625	43,087	57,546	2,300	0	0	0
23 Princ Off	867,873	0		414,165	229,364	216,559	4,256	2,779	750	0
24 Guid/Coun	340,478	0		238,764	12,753	86,386	1,950	425	200	0
25 Pupil M/S	146,740	0		0	90,185	56,555	0	0	0	0
26 Health	103,892	0		0	74,627	28,353	600	165	147	0
27 Teaching	4,748,218	0		3,220,234	150,545	1,165,653	60,295	150,991	500	0
28 Extracur	794,725	150,000		161,343	304,362	96,010	2,500	55,010	25,500	0
29 Pmt to SD	0							0		
31 InstProDev	650	0		0	0	0	0	400	250	0
32 Inst Tech	28,160	0			0	0	250	27,910	0	0
33 Curriculum	12,440	0		0	0	0	12,440	0	0	0
34 Prof Lrng St	70,101	0		60,213		9,888	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	7,370,900	150,000		4,239,292	904,923	1,727,067	84,591	237,680	27,347	0
FTE Program Staff				42.894	9.474					

Okanogan School District No.105

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	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	210,527	0		102,129	47,214	51,707	5,794	3,683	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	398,367	0		282,654	0	95,808	5,740	13,143	1,022	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	6,558	0			0	0	2,500	4,058	0	0
33 Curriculum	10,895	0		0	0	0	8,395	2,500	0	0
34 Prof Lrng St	7,235	0		4,659		764	0	1,236	576	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	633,582	0		389,442	47,214	148,279	22,429	24,620	1,598	0
FTE Program Staff				3.668	0.766					

Okanogan School District No.105

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	206,700	0		0	0	0	0	206,700	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	5,000	0		0	0	0	5,000	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	211,700	0		0	0	0	5,000	206,700	0	0

Okanogan School District No.105

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	16,189	0		12,500	0	3,689	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	184,555	0		59,669	37,054	48,844	38,988	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,116	0		956	0	160	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
62 Grnd Mnt	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
64 Maintnce	0	0		0	0	0	0	0	0	0
65 Utilities	0	0					0	0	0	0
67 Bldg Secu	0	0		0	0	0	0	0	0	0
Total	201,860	0		73,125	37,054	52,693	38,988	0	0	0
FTE Program Staff				1.110	0.633					

Okanogan School District No.105

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	207,147	0		112,500	38,551	56,096	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	158,232	0		116,984	0	35,516	5,497	235	0	0
27 Teaching	2,008,721	0		656,328	623,489	583,861	14,935	129,959	149	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	1,189	0			0	0	1,189	0	0	0
33 Curriculum	4,970	0		0	0	0	4,970	0	0	0
34 Prof Lrng St	22,559	0		10,732		1,764	0	5,487	4,576	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	2,402,818	0		896,544	662,040	677,237	26,591	135,681	4,725	0
FTE Program Staff				8.940	12.230					

Okanogan School District No.105

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

Okanogan School District No.105

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	0	0		0	0	0	0	0	0	0
27 Teaching	218,412	0		0	3,971	2,302	0	212,139	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	218,412	0		0	3,971	2,302	0	212,139	0	0
FTE Program Staff					0.064					

Okanogan School District No.105

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

Okanogan School District No.105

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

Okanogan School District No.105

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

Okanogan School District No.105

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	115,519	0		51,440	32,413	29,065	2,601	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	585,138	0		371,810	0	125,643	40,683	33,454	13,548	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	5,595	0		0	0	0	5,595	0	0	0
34 Prof Lrng St	6,358	0		5,460		898	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
65 Utilities	13,000							13,000		
Total	725,610	0		428,710	32,413	155,606	48,879	46,454	13,548	0
FTE Program Staff				4.439	0.490					

Okanogan School District No.105

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	21,747	0		0	7,970	3,777	10,000	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	346,363	0		234,235	0	80,400	31,728	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	3,990	0		3,427		563	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
65 Utilities	0							0		
Total	372,100	0		237,662	7,970	84,740	41,728	0	0	0
FTE Program Staff				2.597	0.121					

Okanogan School District No.105

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	5,910	0		0	0	0	5,910	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,382	0		0	0	0	0	4,290	1,092	0
32 Inst Tech	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	0
Total	11,292	0		0	0	0	5,910	4,290	1,092	0

Okanogan School District No.105

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

Okanogan School District No.105

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	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	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
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
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		
Total	0	0	0	0	0	0	0	0	0	0

Okanogan School District No.105

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	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	0

Okanogan School District No.105

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	0	0			0	0	0	0		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

Okanogan School District No.105

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	75,396	0		0	40,261	23,174	11,961	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	362,653	0		15,118	170,428	112,074	18,500	44,094	2,439	0
29 Pmt to SD	0							0		
31 InstProDev	25,302	0		173	0	29	0	22,600	2,500	0
32 Inst Tech	26,505	0			0	0	26,505	0	0	0
33 Curriculum	27,500	0		0	0	0	27,500	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	517,356	0		15,291	210,689	135,277	84,466	66,694	4,939	0
FTE Program Staff				0.150	3.619					

Okanogan School District No.105

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	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	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	5,871	0		0	0	0	5,434	437	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	35,603	0		0	0	0	1,684	18,112	15,807	0
32 Inst Tech	8,853	0			0	0	8,853	0	0	0
33 Curriculum	17,892	0		0	0	0	17,892	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	68,219	0	0	0	0	0	33,863	18,549	15,807	0

Okanogan School District No.105

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

Okanogan School District No.105

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	114,611	0		88,675	1,415	24,521	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	104,372	0		84,732	0	19,640	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	545,226	0		213,585	153,940	165,309	12,392	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	9,260	0		0	0	0	0	3,966	5,294	0
32 Inst Tech	8,541	0			0	0	8,541	0	0	0
33 Curriculum	27,551	0		0	0	0	27,551	0	0	0
34 Prof Lrng St	8,733	0		1,059		174	0	2,500	5,000	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	818,294	0		388,051	155,355	209,644	48,484	6,466	10,294	0
FTE Program Staff				4.071	2.721					

Okanogan School District No.105

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	170,698	0		50,759	71,842	47,706	391	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	170,698	0		50,759	71,842	47,706	391	0	0	0
FTE Program Staff				0.332	1.149					

Okanogan School District No.105

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

Okanogan School District No.105

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	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	95,270	0		69,084	15,255	10,931	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	2,697	0		0	0	0	0	0	2,697	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	97,967	0		69,084	15,255	10,931	0	0	2,697	0
FTE Program Staff				0.000	0.321					

Okanogan School District No.105

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

Okanogan School District No.105

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

Okanogan School District No.105

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	10,175	0		0	5,339	4,836	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	135	0			0	0	0	135	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	10,310	0		0	5,339	4,836	0	135	0	0
FTE Program Staff					0.088					

Okanogan School District No.105

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	28,239	0		22,169	0	6,070	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	125,176	0		1,700	76,565	45,565	1,346	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	1,000	0			0	0	1,000	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	154,415	0		23,869	76,565	51,635	2,346	0	0	0
FTE Program Staff				0.160	1.130					

Okanogan School District No.105

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	22,786	0		0	0	0	22,786	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	22,786	0		0	0	0	22,786	0	0	0

Okanogan School District No.105

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	49,767	0		0	28,492	21,275	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	6,407	0		4,869	0	459	1,079	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	56,174	0		4,869	28,492	21,734	1,079	0	0	0
FTE Program Staff				0.049	0.597					

Okanogan School District No.105

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	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
Total	0	0		0	0	0	0	0	0	0

Okanogan School District No.105

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

Okanogan School District No.105

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

Okanogan School District No.105

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	1,132	0		0	0	0	0	1,132	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	19,239	0		0	0	0	2,500	16,239	500	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	10,000	0			0	0	10,000	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	30,371	0		0	0	0	12,500	17,371	500	0

Okanogan School District No.105

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

Okanogan School District No.105

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

Okanogan School District No.105

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	106,342	0		0	77,518	28,824	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	104,897	0		0	72,433	28,050	2,737	1,677	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	1,016,660	0		0	0	0	1,061	1,002,486	13,113	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	534	0			0	0	534	0	0	0
33 Curriculum	2,067	0		0	0	0	2,067	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	0	0		0	0	0	0	0	0	0
Total	1,230,500	0		0	149,951	56,874	6,399	1,004,163	13,113	0
FTE Program Staff					1.436					

Okanogan School District No.105

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

Okanogan School District No.105

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

Okanogan School District No.105

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	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
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Okanogan School District No.105

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	3,000	0		0	0	0	1,500	1,500	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
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
63 Oper Bldg	0	0				0	0	0	0	0
65 Utilities	0	0				0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0				0	0	0	0	0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	3,000	0	0	0	0	0	1,500	1,500	0	0

Okanogan School District No.105

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	64,328	0			0	0	2,142	62,186	0	0
12 Supt Off	269,420	0		176,392	30,801	56,678	85	4,599	865	0
13 Busns Off	379,884	0		0	264,083	84,908	2,000	28,393	500	0
14 HR	7,914	0		0	0	0	0	7,914	0	0
15 Pblc Rltn	6,036	0		0	0	0	0	6,036	0	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	114,046	0		0	81,786	31,785	0	0	475	0
62 Grnd Mnt	154,487	0			102,211	44,574	6,651	1,051	0	0
63 Oper Bldg	589,382	0			359,979	170,449	38,954	0	0	20,000
64 Maintnce	128,360	0	0		32,822	14,668	12,401	68,469	0	0
65 Utilities	520,161	0	0		0	0	0	520,161	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	343,459	0					0	343,459		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	222,461	0	0	0	167,689	59,971	3,518	-8,717	0	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	1,872	0	0	0	0	0	-70	1,942	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	2,801,810	0	0	176,392	1,039,371	463,033	65,681	1,035,493	1,840	20,000
FTE Program Staff				1.000	14.051					

Okanogan School District No.105

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	0	0		0	0	0	0	0	0	0
41 Supervisn	98,593	0		0	69,363	29,230	0	0	0	0
42 Food	135,292	0					135,292	0		
44 Operation	277,246	0			158,745	106,718	11,134	649	0	0
49 Transfers	0		0							
Total	511,131	0	0	0	228,108	135,948	146,426	649	0	0
FTE Program Staff					3.916					

Okanogan School District No.105

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	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
51 Supervisn	202,510	0		0	88,341	43,956	22,212	43,306	4,695	0
52 Operation	617,223	0			292,759	237,115	84,725	759	1,865	0
53 Maintnce	262,961	0			60,822	27,246	37,583	23,382	0	113,928
56 Insurance	46,765							46,765		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-150,000		-150,000							
Total	979,459	0	-150,000	0	441,922	308,317	144,520	114,212	6,560	113,928
FTE Program Staff					7.228					

Okanogan School District No.105
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
01-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	147,791	147,791	147,792.00	36,948	36,948	0
ACTIVITY CODE 21 TOTAL		0.250				36,948	36,948	0
01-22-410	LIBRARY MEDIA SPECIALIST	1.000	105,285	105,285	105,285.00	105,285	105,285	0
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,340	2,340	0
ACTIVITY CODE 22 TOTAL		1.000				107,625	107,625	0
01-23-210	ELEMENTARY PRINCIPAL	1.000	157,984	157,984	157,984.00	157,984	157,984	0
01-23-230	SECONDARY PRINCIPAL	1.674	157,791	149,830	153,035.24	256,181	256,181	0
ACTIVITY CODE 23 TOTAL		2.674				414,165	414,165	0
01-24-420	COUNSELOR	2.500	105,285	75,745	90,798.00	226,995	226,995	0
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,769	11,769	0
ACTIVITY CODE 24 TOTAL		2.500				238,764	238,764	0
01-27-310	ELEMENTARY HOMEROOM TEACHER	18.260	105,285	55,863	82,814.02	1,512,184	1,512,184	0
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	19,780	19,780	0
01-27-320	SECONDARY TEACHER	14.730	105,285	62,062	92,804.62	1,367,012	1,367,012	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,235	2,235	0
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	24,815	24,815	0
01-27-340	ELEMENTARY SPECIALIST TEACHER	2.000	75,003	63,405	69,204.00	138,408	138,408	0
01-27-520	SUBSTITUTE TEACHER	0.740	170,000	170,000	170,000.00	125,800	125,800	0
01-27-611	CERTIFICATED LEAVE BUY BACK	0.000	0	0	0.00	30,000	0	30,000
ACTIVITY CODE 27 TOTAL		35.730				3,220,234	3,190,234	30,000
01-28-320	SECONDARY TEACHER	0.700	105,285	105,285	105,285.71	73,700	0	73,700

Okanogan School District No.105
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
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	44,136	0	44,136
01-28-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	36,707	0	36,707
01-28-510	EXTRACURRICULAR	0.040	170,000	170,000	170,000.00	6,800	0	6,800
ACTIVITY CODE 28 TOTAL		0.740				161,343	0	161,343
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	27,483	27,483	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	29,713	29,713	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,755	1,755	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,262	1,262	0
ACTIVITY CODE 34 TOTAL		0.000				60,213	60,213	0
PROGRAM TOTAL		42.894				4,239,292	4,047,949	191,343

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.

PROGRAM 02 - Alternative Learning Experience

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.

Okanogan School District No.105
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
**** 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.

Okanogan School District No.105
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
09-21-250	OTHER SCHOOL ADMINISTRATOR	0.100	125,000	125,000	125,000.00	12,500	0	12,500
ACTIVITY CODE 21 TOTAL		0.100				12,500	0	12,500
09-27-310	ELEMENTARY HOMEROOM TEACHER	1.000	57,332	57,332	57,332.00	57,332	0	57,332
09-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	637	0	637
09-27-520	SUBSTITUTE TEACHER	0.010	170,000	170,000	170,000.00	1,700	0	1,700
ACTIVITY CODE 27 TOTAL		1.010				59,669	0	59,669
09-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	956	0	956
ACTIVITY CODE 31 TOTAL		0.000				956	0	956
PROGRAM TOTAL		1.110				73,125	0	73,125

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.

Okanogan School District No.105
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
21-21-250	OTHER SCHOOL ADMINISTRATOR	0.900	125,000	125,000	125,000.00	112,500	112,500	0
ACTIVITY CODE 21 TOTAL		0.900				112,500	112,500	0
21-26-460	PSYCHOLOGIST	1.000	105,285	105,285	105,285.00	105,285	105,285	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,699	11,699	0
ACTIVITY CODE 26 TOTAL		1.000				116,984	116,984	0
21-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	22,069	22,069	0
21-27-320	SECONDARY TEACHER	2.000	105,285	87,935	96,610.00	193,220	193,220	0
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	38,469	38,469	0
21-27-330	OTHER TEACHER	5.000	105,285	57,332	78,134.60	390,673	390,673	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,097	5,097	0
21-27-520	SUBSTITUTE TEACHER	0.040	170,000	170,000	170,000.00	6,800	6,800	0
ACTIVITY CODE 27 TOTAL		7.040				656,328	656,328	0
21-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,221	3,221	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,756	5,756	0
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,755	1,755	0
ACTIVITY CODE 34 TOTAL		0.000				10,732	10,732	0
PROGRAM TOTAL		8.940				896,544	896,544	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.

Okanogan School District No.105
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
**** 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.

PROGRAM 31 - Vocational, Basic, State

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.

Okanogan School District No.105
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
34-27-320	SECONDARY TEACHER	2.567	94,653	69,867	83,646.28	214,720	214,720	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,415	14,415	0
34-27-520	SUBSTITUTE TEACHER	0.030	170,000	170,000	170,000.00	5,100	5,100	0
ACTIVITY CODE 27 TOTAL		2.597				234,235	234,235	0
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,427	3,427	0
ACTIVITY CODE 34 TOTAL		0.000				3,427	3,427	0
PROGRAM TOTAL		2.597				237,662	237,662	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.

Okanogan School District No.105
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
**** 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.

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

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.

Okanogan School District No.105

PROGRAM 52 - Other Title Grants under ESEA-Federal

[illegible]

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.

Okanogan School District No.105
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
55-21-250	OTHER SCHOOL ADMINISTRATOR	0.600	147,791	147,791	147,791.67	88,675	88,675	0
ACTIVITY CODE 21 TOTAL		0.600				88,675	88,675	0
55-24-420	COUNSELOR	0.861	98,955	91,930	94,852.50	81,668	81,668	0
55-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,064	3,064	0
ACTIVITY CODE 24 TOTAL		0.861				84,732	84,732	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	2.590	105,285	55,863	81,099.23	210,047	210,047	0
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	138	138	0
55-27-520	SUBSTITUTE TEACHER	0.020	170,000	170,000	170,000.00	3,400	3,400	0
ACTIVITY CODE 27 TOTAL		2.610				213,585	213,585	0
55-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	293	293	0
55-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	766	766	0
ACTIVITY CODE 34 TOTAL		0.000				1,059	1,059	0
PROGRAM TOTAL		4.071				388,051	388,051	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.

Okanogan School District No.105
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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
56-27-320	SECONDARY TEACHER	0.332	152,888	152,888	152,888.55	50,759	50,759	0
ACTIVITY CODE 27 TOTAL		0.332				50,759	50,759	0
PROGRAM TOTAL		0.332				50,759	50,759	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.

Okanogan School District No.105
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
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,028	23,028	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	46,056	46,056	0
ACTIVITY CODE 27 TOTAL		0.000				69,084	69,084	0
PROGRAM TOTAL		0.000				69,084	69,084	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.

Okanogan School District No.105
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
**** 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.

Okanogan School District No.105
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
65-21-250	OTHER SCHOOL ADMINISTRATOR	0.150	147,791	147,791	147,793.33	22,169	22,169	0
ACTIVITY CODE 21 TOTAL		0.150				22,169	22,169	0
65-27-520	SUBSTITUTE TEACHER	0.010	170,000	170,000	170,000.00	1,700	1,700	0
ACTIVITY CODE 27 TOTAL		0.010				1,700	1,700	0
PROGRAM TOTAL		0.160				23,869	23,869	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.

Okanogan School District No.105
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 67 - Indian Education, Federal, JOM

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.

Okanogan School District No.105
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
68-27-330	OTHER TEACHER	0.049	98,955	98,955	99,367.35	4,869	4,869	0
ACTIVITY CODE 27 TOTAL		0.049				4,869	4,869	0
PROGRAM TOTAL		0.049				4,869	4,869	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.

PROGRAM 74 - Highly Capable

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.

Okanogan School District No.105
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
**** 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.

Okanogan School District No.105
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
**** 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.

Okanogan School District No.105
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
97-12-110	SUPERINTENDENT	1.000	171,392	171,392	171,392.00	171,392	171,392	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,000	5,000	0
ACTIVITY CODE 12 TOTAL		1.000				176,392	176,392	0
PROGRAM TOTAL		1.000				176,392	176,392	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.

Okanogan School District No.105
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
**** 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.

PROGRAM 99 - Pupil Transportation

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.

Okanogan School District No.105
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
01-22-910	AIDES	0.695	1,445.87	59.84	29.52	29.80	43,087	43,087	0
ACTIVITY CODE 22 TOTAL		0.695					43,087	43,087	0
01-23-940	OFFICE/CLERICAL	3.936	8,186.74	59.84	26.60	28.02	229,364	229,364	0
ACTIVITY CODE 23 TOTAL		3.936					229,364	229,364	0
01-24-940	OFFICE/CLERICAL	0.193	401.28	31.78	31.78	31.78	12,753	12,753	0
ACTIVITY CODE 24 TOTAL		0.193					12,753	12,753	0
01-25-910	AIDES	1.668	3,469.55	59.84	20.77	25.99	90,185	90,185	0
ACTIVITY CODE 25 TOTAL		1.668					90,185	90,185	0
01-26-960	PROFESSIONAL	0.676	1,407.00	53.04	53.04	53.04	74,627	74,627	0
ACTIVITY CODE 26 TOTAL		0.676					74,627	74,627	0
01-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	20,000	0	20,000
01-27-910	AIDES	2.306	4,797.44	59.84	22.82	27.21	130,545	130,545	0
ACTIVITY CODE 27 TOTAL		2.306					150,545	130,545	20,000
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	304,362	0	304,362
ACTIVITY CODE 28 TOTAL		0.000					304,362	0	304,362
PROGRAM TOTAL		9.474					904,923	580,561	324,362

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.

Okanogan School District No.105
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
02-23-940	OFFICE/CLERICAL	0.766	1,594.25	59.84	29.10	29.62	47,214	47,214	0
ACTIVITY CODE 23 TOTAL		0.766					47,214	47,214	0
PROGRAM TOTAL		0.766					47,214	47,214	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.

Okanogan School District No.105
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

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

Okanogan School District No.105
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
09-27-910	AIDES	0.633	1,315.99	59.84	27.50	28.16	37,054	0	37,054
ACTIVITY CODE 27 TOTAL		0.633					37,054	0	37,054
PROGRAM TOTAL		0.633					37,054	0	37,054

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.

Okanogan School District No.105
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
21-21-940	OFFICE/CLERICAL	0.718	1,492.50	25.83	25.83	25.83	38,551	38,551	0
ACTIVITY CODE 21 TOTAL		0.718					38,551	38,551	0
21-27-910	AIDES	11.196	23,288.17	59.84	20.27	25.50	593,873	593,873	0
21-27-960	PROFESSIONAL	0.316	658.13	45.00	45.00	45.00	29,616	29,616	0
ACTIVITY CODE 27 TOTAL		11.512					623,489	623,489	0
PROGRAM TOTAL		12.230					662,040	662,040	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.

Okanogan School District No.105
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
24-27-910	AIDES	0.064	133.70	29.70	29.70	29.70	3,971	3,971	0
ACTIVITY CODE 27 TOTAL		0.064					3,971	3,971	0
PROGRAM TOTAL		0.064					3,971	3,971	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.

Okanogan School District No.105
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
31-21-940	OFFICE/CLERICAL	0.490	1,019.92	31.78	31.78	31.78	32,413	32,413	0
ACTIVITY CODE 21 TOTAL		0.490					32,413	32,413	0
PROGRAM TOTAL		0.490					32,413	32,413	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.

Okanogan School District No.105
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
34-21-940	OFFICE/CLERICAL	0.121	250.80	31.78	31.78	31.78	7,970	7,970	0
ACTIVITY CODE 21 TOTAL		0.121					7,970	7,970	0
PROGRAM TOTAL		0.121					7,970	7,970	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.

Okanogan School District No.105
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.

Okanogan School District No.105
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
51-21-940	OFFICE/CLERICAL	0.690	1,434.70	33.84	27.30	28.06	40,261	40,261	0
ACTIVITY CODE 21 TOTAL		0.690					40,261	40,261	0
51-27-910	AIDES	2.613	5,435.58	59.84	20.77	25.91	140,812	140,812	0
51-27-960	PROFESSIONAL	0.316	658.13	45.00	45.00	45.00	29,616	29,616	0
ACTIVITY CODE 27 TOTAL		2.929					170,428	170,428	0
PROGRAM TOTAL		3.619					210,689	210,689	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.

Okanogan School District No.105
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
**** 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.

Okanogan School District No.105
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
55-21-940	OFFICE/CLERICAL	0.020	41.80	33.84	33.84	33.85	1,415	1,415	0
ACTIVITY CODE 21 TOTAL		0.020					1,415	1,415	0
55-27-910	AIDES	2.631	5,473.13	59.84	21.50	26.92	147,359	147,359	0
55-27-960	PROFESSIONAL	0.070	146.25	45.00	45.00	45.00	6,581	6,581	0
ACTIVITY CODE 27 TOTAL		2.701					153,940	153,940	0
PROGRAM TOTAL		2.721					155,355	155,355	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.

Okanogan School District No.105
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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
56-27-910	AIDES	1.149	2,389.79	34.00	29.72	30.06	71,842	71,842	0
ACTIVITY CODE 27 TOTAL		1.149					71,842	71,842	0
PROGRAM TOTAL		1.149					71,842	71,842	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.

Okanogan School District No.105
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
58-27-910	AIDES	0.321	668.50	22.82	22.82	22.82	15,255	15,255	0
ACTIVITY CODE 27 TOTAL		0.321					15,255	15,255	0
PROGRAM TOTAL		0.321					15,255	15,255	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.

Okanogan School District No.105
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
64-27-910	AIDES	0.088	183.36	29.12	29.12	29.12	5,339	5,339	0
ACTIVITY CODE 27 TOTAL		0.088					5,339	5,339	0
PROGRAM TOTAL		0.088					5,339	5,339	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.

Okanogan School District No.105
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
65-27-910	AIDES	1.130	2,350.73	59.84	29.12	32.57	76,565	76,565	0
ACTIVITY CODE 27 TOTAL		1.130					76,565	76,565	0
PROGRAM TOTAL		1.130					76,565	76,565	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.

Okanogan School District No.105
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 67 - Indian Education, Federal, JOM

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.

Okanogan School District No.105
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
68-21-990	DIRECTOR/SUPERVISOR	0.597	1,241.50	22.95	22.95	22.95	28,492	28,492	0
ACTIVITY CODE 21 TOTAL		0.597					28,492	28,492	0
PROGRAM TOTAL		0.597					28,492	28,492	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.

Okanogan School District No.105
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.

Okanogan School District No.105
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
79-21-960	PROFESSIONAL	0.718	1,492.50	51.94	51.94	51.94	77,518	77,518	0
ACTIVITY CODE 21 TOTAL		0.718					77,518	77,518	0
79-24-960	PROFESSIONAL	0.718	1,492.50	48.53	48.53	48.53	72,433	72,433	0
ACTIVITY CODE 24 TOTAL		0.718					72,433	72,433	0
PROGRAM TOTAL		1.436					149,951	149,951	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.

Okanogan School District No.105
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
**** 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.

Okanogan School District No.105
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
97-12-940	OFFICE/CLERICAL	0.400	832.00	37.02	37.02	37.02	30,801	30,801	0
ACTIVITY CODE 12 TOTAL		0.400					30,801	30,801	0
97-13-940	OFFICE/CLERICAL	1.600	3,328.00	46.32	37.02	42.83	142,547	142,547	0
97-13-960	PROFESSIONAL	1.000	2,080.00	58.43	58.43	58.43	121,536	121,536	0
ACTIVITY CODE 13 TOTAL		2.600					264,083	264,083	0
97-61-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	39.32	39.32	39.32	81,786	81,786	0
ACTIVITY CODE 61 TOTAL		1.000					81,786	81,786	0
97-62-970	SERVICE WORKERS	1.500	3,120.00	33.36	31.56	32.76	102,211	102,211	0
ACTIVITY CODE 62 TOTAL		1.500					102,211	102,211	0
97-63-970	SERVICE WORKERS	6.051	12,586.96	59.84	22.83	28.60	359,979	359,979	0
ACTIVITY CODE 63 TOTAL		6.051					359,979	359,979	0
97-64-970	SERVICE WORKERS	0.500	1,040.00	31.56	31.56	31.56	32,822	32,822	0
ACTIVITY CODE 64 TOTAL		0.500					32,822	32,822	0
97-72-980	TECHNICAL	1.000	2,080.00	34.43	34.43	34.43	71,614	71,614	0
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	46.19	46.19	46.19	96,075	96,075	0
ACTIVITY CODE 72 TOTAL		2.000					167,689	167,689	0
PROGRAM TOTAL		14.051					1,039,371	1,039,371	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.

Okanogan School District No.105
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-990	DIRECTOR/SUPERVISOR	0.765	1,592.00	43.57	43.57	43.57	69,363	69,363	0
ACTIVITY CODE 41 TOTAL		0.765					69,363	69,363	0
98-44-910	AIDES	0.268	557.25	29.55	22.82	27.94	15,571	15,571	0
98-44-970	SERVICE WORKERS	2.883	5,997.37	59.84	21.93	23.87	143,174	143,174	0
ACTIVITY CODE 44 TOTAL		3.151					158,745	158,745	0
PROGRAM TOTAL		3.916					228,108	228,108	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.

Okanogan School District No.105
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
99-51-940	OFFICE/CLERICAL	0.644	1,340.01	22.95	22.95	22.95	30,753	30,753	0
99-51-990	DIRECTOR/SUPERVISOR	0.700	1,456.00	39.55	39.55	39.55	57,588	57,588	0
ACTIVITY CODE 51 TOTAL		1.344					88,341	88,341	0
99-52-950	OPERATORS	4.954	10,304.59	59.84	22.21	28.41	292,759	292,759	0
ACTIVITY CODE 52 TOTAL		4.954					292,759	292,759	0
99-53-920	CRAFTS/TRADES	0.300	624.00	39.55	39.55	39.55	24,681	24,681	0
99-53-950	OPERATORS	0.630	1,310.40	27.58	27.58	27.58	36,141	36,141	0
ACTIVITY CODE 53 TOTAL		0.930					60,822	60,822	0
PROGRAM TOTAL		7.228					441,922	441,922	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.

Okanogan School District No.105

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
(0) Debit Transfers	343,806	XXXXX	220,000	XXXXX	150,000	XXXXX
(1) Credit Transfers	-343,806	XXXXX	-220,000	XXXXX	-150,000	XXXXX
(2) Certificated Salaries	7,649,992	38.09	7,237,835	36.73	6,993,090	35.64
(3) Classified Salaries	4,248,340	21.15	3,862,083	19.60	4,118,474	20.99
(4) Employee Benefits and Payroll Taxes	4,595,997	22.88	4,395,198	22.30	4,293,859	21.88
(5) Supplies and Materials	790,711	3.94	964,846	4.90	844,557	4.30
(7) Purchased Services	2,468,102	12.29	2,996,629	15.21	3,132,796	15.97
(8) Travel	157,216	0.78	117,701	0.60	104,060	0.53
(9) Capital Outlay	175,720	0.87	133,500	0.68	133,928	0.68
TOTAL EXPENDITURES	20,086,078	100.00	19,707,792	100.00	19,620,764	100.00

Okanogan School District No.105
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	10,831,296	53.92	11,461,375	58.16	11,059,759	56.37
28 Extracur	1,181,366	5.88	838,011	4.25	794,725	4.05
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	12,012,662	59.81	12,299,386	62.41	11,854,484	60.42
TEACHING SUPPORT						
22 Lrn Resrc	235,650	1.17	208,671	1.06	210,558	1.07
24 Guid/Coun	530,364	2.64	489,412	2.48	549,747	2.80
25 Pupil M/S	260,623	1.30	242,351	1.23	146,740	0.75
26 Health	259,204	1.29	260,267	1.32	262,124	1.34
31 InstProDev	52,436	0.26	86,253	0.44	80,010	0.41
32 Inst Tech	108,021	0.54	62,550	0.32	91,475	0.47
33 Curriculum	120,409	0.60	73,026	0.37	113,910	0.58
34 Prof Lrng St	121,157	0.60	76,476	0.39	118,976	0.61
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	1,566,707	7.80	1,499,006	7.61	1,573,540	8.02
OTHER SUPPORT ACTIVITIES						
42 Food	53,336	0.27	230,000	1.17	135,292	0.69
44 Operation	572,081	2.85	291,289	1.48	277,246	1.41
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	629,713	3.14	570,448	2.89	617,223	3.15
53 Maintnce	361,903	1.80	288,259	1.46	262,961	1.34
56 Insurance	58,717	0.29	64,000	0.32	46,765	0.24
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-277,501	-1.38	-220,000	-1.12	-150,000	-0.76
62 Grnd Mnt	106,145	0.53	103,775	0.53	154,487	0.79
63 Oper Bldg	587,192	2.92	540,852	2.74	589,382	3.00
64 Maintnce	207,520	1.03	101,700	0.52	128,360	0.65
65 Utilities	489,679	2.44	333,962	1.69	533,161	2.72
66 E-Rate	120,409	0.60	0	0.00	0	0.00
67 Bldg Secu	13,746	0.07	15,000	0.08	0	0.00
68 Insurance	306,074	1.52	334,000	1.69	343,459	1.75

Okanogan School District No.105

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 Info Sys	206,614	1.03	211,187	1.07	222,461	1.13
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	12,227	0.06	11,500	0.06	1,872	0.01
83 Interest	671	0.00	0	0.00	0	0.00
84 Principal	65,634	0.33	0	0.00	0	0.00
85 Debt Expn	-46,236	-0.23	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	3,347,515	16.67	2,875,972	14.59	3,162,669	16.12
UNIT ADMINISTRATION						
23 Princ Off	1,059,115	5.27	1,061,212	5.38	1,078,400	5.50
TOTAL UNIT ADMINISTRATION	1,059,115	5.27	1,061,212	5.38	1,078,400	5.50
CENTRAL ADMINISTRATION						
11 Bd of Dir	47,193	0.23	43,000	0.22	64,328	0.33
12 Supt Off	332,962	1.66	324,359	1.65	269,420	1.37
13 Busns Off	450,237	2.24	423,893	2.15	379,884	1.94
14 HR	11,926	0.06	10,500	0.05	7,914	0.04
15 Pblc Rltn	2,525	0.01	1,800	0.01	6,036	0.03
21 Supv Inst	787,410	3.92	817,844	4.15	808,940	4.12
41 Supervisn	92,023	0.46	98,711	0.50	98,593	0.50
51 Supervisn	137,309	0.68	142,572	0.72	202,510	1.03
61 Supv Bldg	111,382	0.55	109,537	0.56	114,046	0.58
TOTAL CENTRAL ADMINISTRATION	1,972,967	9.82	1,972,216	10.01	1,951,671	9.95
TOTAL EXPENDITURES	20,086,078	100.00	19,707,792	100.00	19,620,764	100.00

Okanogan School District No.105

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 2026	846,855	0	846,855	38.00	321,805
Spring 2027	869,041	0	869,041	62.00	538,805
1100 TOTAL LOCAL TAXES:					860,610

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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.

Okanogan School District No.105

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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

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

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

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

Okanogan School District No.105

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	56.641	81.60	22.833	38.03
28 Extracurricular	0.740	1.07	0.000	0.00
TOTAL TEACHING ACTIVITIES	57.381	82.67	22.833	38.03
TEACHING SUPPORT				
22 Learning Resources	1.000	1.44	0.695	1.16
24 Guidance and Counseling	3.361	4.84	0.911	1.52
25 Pupil Management and Safety	0.000	0.00	1.668	2.78
26 Health/Related Services	1.000	1.44	0.676	1.13
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	5.361	7.72	3.950	6.58
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	3.151	5.25
52 Operations	XXXXX	XXXXX	4.954	8.25
53 Maintenance	XXXXX	XXXXX	0.930	1.55
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	1.500	2.50
63 Operation of Buildings	XXXXX	XXXXX	6.051	10.08
64 Maintenance	XXXXX	XXXXX	0.500	0.83
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	2.000	3.33
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	19.086	31.79

Okanogan School District No.105

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	3.342	4.81	4.702	7.83
TOTAL UNIT ADMINISTRATION	3.342	4.81	4.702	7.83
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.44	0.400	0.67
13 Business Office	0.000	0.00	2.600	4.33
14 Human Resources	0.000	0.00	0.000	0.00
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	2.326	3.35	3.354	5.59
41 Supervision - Nutrition Services	0.000	0.00	0.765	1.27
51 Supervision - Transportation	0.000	0.00	1.344	2.24
61 Supervision - Building	0.000	0.00	1.000	1.67
TOTAL CENTRAL ADMINISTRATION	3.326	4.79	9.463	15.76
TOTAL FTE STAFF	69.410	100.00	60.034	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.

Okanogan School District No.105
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	71,393	71,200	94,500
200 Athletics	101,285	276,015	311,760
300 Classes	3,988	37,000	23,000
400 Clubs	61,691	143,430	181,800
600 Private Moneys	380	1,600	8,600
A. TOTAL REVENUES	238,738	529,245	619,660
EXPENDITURES			
100 General Student Body	28,054	85,625	96,000
200 Athletics	107,524	259,455	274,316
300 Classes	7,697	27,700	15,000
400 Clubs	66,811	113,980	153,400
600 Private Moneys	1,134	1,600	7,400
B. TOTAL EXPENDITURES	211,219	488,360	546,116
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	27,519	40,885	73,544
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	253,755	292,973	342,741
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
F. TOTAL BEGINNING FUND BALANCE	253,755	292,973	342,741
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	281,274	333,858	416,285
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Okanogan School District No.105
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)	281,274	333,858	416,285

Okanogan School District No.105
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	595,453	869,780	1,003,420
2000 Local Nontax Support	19,926	5,000	10,000
3000 State, General Purpose	7,715	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	193,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	623,094	1,067,780	1,013,420
EXPENDITURES			
Matured Bond Expenditures	575,000	595,000	200,000
Interest on Bonds	23,500	587,438	675,250
Interfund Loan Interest	0	0	0
Bond Transfer Fees	148	5,000	5,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	598,648	1,187,438	880,250
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	24,446	-119,658	133,170
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	618,387	600,000	534,500
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
H. TOTAL BEGINNING FUND BALANCE	618,387	600,000	534,500
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	642,833	480,342	667,670

Okanogan School District No.105
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
I. TOTAL ENDING FUND BALANCE (G+H)	642,833	480,342	667,670

Okanogan School District No.105

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Taxes	592,874	869,780	1,003,420
1300 Sale of Tax Title Property	494	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	2,085	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	595,453	869,780	1,003,420
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	19,926	5,000	10,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	19,926	5,000	10,000
STATE, GENERAL PURPOSE			
3600 State Forests	7,715	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	7,715	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	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	193,000	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0

Okanogan School District No.105

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	193,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	623,094	1,067,780	1,013,420

Okanogan School District No.105

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 2026	1,009,000	0	1,009,000	38.00	383,420
Spring 2027	1,000,000	0	1,000,000	62.00	620,000
1100 TOTAL LOCAL TAXES:					1,003,420

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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).

Okanogan School District No.105
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
09-02-2025	13,605,000	13,605,000
TOTAL VOTED BONDS	13,605,000	13,605,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
TOTAL ALL BONDS	13,605,000	13,605,000 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.

Okanogan School District No.105
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	695,679	452,000	300,000
2000 Local Nontax Support	26,850	7,000	203,000
3000 State, General Purpose	8,912	0	0
4000 State, Special Purpose	312,603	38,000,000	32,879,963
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	14,444,194	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,044,044	52,903,194	33,382,963
EXPENDITURES			
10 Sites	300,459	1,300,000	0
20 Buildings	22,953	42,748,194	44,379,963
30 Equipment	46,746	9,138,000	303,000
40 Energy	19,759	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	100	217,000	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	608,782	53,403,194	44,682,963
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	435,262	-500,000	-11,300,000
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	0	0	0
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

Okanogan School District No.105
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	0	0	11,200,000
G.L.862 Committed from Levy Proceeds	0	500,000	100,000
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	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	419,946	300,000	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	419,946	800,000	11,300,000
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	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	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	855,208	300,000	0
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	855,208	300,000	0

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

Okanogan School District No.105

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

Okanogan School District No.105

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	692,613	452,000	300,000
1300 Sale of Tax Title Property	601	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	2,465	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	695,679	452,000	300,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	26,850	7,000	203,000
2400 Interfund Loan Interest 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
2000 TOTAL LOCAL NONTAX SUPPORT	26,850	7,000	203,000
STATE, GENERAL PURPOSE			
3600 State Forests	8,912	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	8,912	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	312,603	10,000,000	4,879,963
4130 State Matching Funding Assistance, Paid Direct to Districts	0	28,000,000	28,000,000
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	312,603	38,000,000	32,879,963
FEDERAL, GENERAL PURPOSE			

Okanogan School District No.105

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	XXXXX
6112 Federal Special Purpose-ESSER II	0	0	XXXXX
6113 Federal Special Purpose-ESSER III	0	0	XXXXX
6114 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118 Federal Special Purpose-Reserved G	0	0	XXXXX
6119 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	XXXXX
6212 Federal Special Purpose-ESSER II	0	0	XXXXX
6213 Federal Special Purpose-ESSER III	0	0	XXXXX
6214 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218 Federal Special Purpose-Reserved G	0	0	XXXXX
6219 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	XXXXX
6312 Federal Special Purpose-ESSER II	0	0	XXXXX
6313 Federal Special Purpose-ESSER III	0	0	XXXXX
6314 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318 Federal Special Purpose-Reserved G	0	0	XXXXX
6319 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6340 Impact Aid-Construction	0	0	0

Okanogan School District No.105

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	14,444,194	0
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	0	14,444,194	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,044,044	52,903,194	33,382,963

Okanogan School District No.105

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 2026	300,000	0	300,000	38.00	114,000
Spring 2027	300,000	0	300,000	62.00	186,000
1100 TOTAL LOCAL TAXES:					300,000

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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).

Okanogan School District No.105

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2026-2027

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
MISC BUILDING UPGRADES	300,000	0	300,000	0	0	0	0	0	0
GYM-VOAG-WRESTLING REMODEL	4,879,963	0	4,879,963	0	0	0	0	0	0
BOND PROJECT REMODEL	39,200,000	0	39,200,000	0	0	0	0	0	0
TECHNOLOGY	303,000	0	0	121,000	182,000	0	0	0	0
TOTAL EXPENDITURES	44,682,963	0	44,379,963	121,000	182,000	0	0	0	0

Okanogan School District No.105
SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

Okanogan School District No.105
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

Okanogan School District No.105

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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

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

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

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

Okanogan School District No.105
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	5,845	3,796	2,500
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	198,478	198,478	173,599
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	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0

Okanogan School District No.105
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	204,323	202,274	176,099
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	204,323	202,274	176,099
EXPENDITURES			
33 Transportation Equipment Purchases	158,101	450,000	220,000
34 Transportation Equipmment 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	158,101	450,000	220,000
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	46,222	-247,726	-43,901
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	210,480	255,500	225,000
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 BEGINNING FUND BALANCE	210,480	255,500	225,000
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

Okanogan School District No.105
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	256,701	7,774	181,099
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
K. TOTAL ENDING FUND BALANCE (I+J)	256,701	7,774	181,099

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

Okanogan School District No.105

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 2026	0	0	0	0.00	0
Spring 2027	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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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).

Okanogan School District No.105

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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

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

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

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

Okanogan School District No. 105

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.156	There are expenditures in Program 03, but district has no approved Dropout Reengagement Program	211,700.00	0.00
Informational	1.601	Expenditures Exceed Revenues by 2% or greater	1.00	0.00
Informational	1.602	Unrestricted Fund Balance is below 6% of Revenues	0.05	0.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	230,052.00	218,412.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	560,998.00	517,356.00
Informational	1.717	On report GF4, Revenue Account 4155; on report GF8, expenditures for Program 55.	861,907.00	818,294.00
Informational	1.723	On report GF4, Revenue Account 6164 + 6264 + 6364; on report GF8, expenditures for Program 64.	10,860.00	10,310.00
Informational	1.726	On report GF4, Revenue Account 6168 + 6268 + 6368; on report GF8, expenditures for Program 68.	59,150.00	56,174.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	0.00	3,000.00
Informational	1.743	On report GF4, Revenue Account 2188 + 4188 + 4388 + 6188 + 6288 + 6388 + 8188; on report GF8, expenditures for Program 88.	14,000.00	0.00
Informational	1.801	For Program-Activity-Duty Code [68-27-330], the average salary should be less than the high or equal to or greater than the low.	99,367.34	

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

Transportation Vehicle Fund: Cleared all edits

Okanogan School District No. 105
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	9,855,151.08	9,855,151.00	0.08
	3121	370,664.82	370,665.00	-0.18
	3600	0.00	0.00	0.00
	4121	2,032,420.02	2,032,420.00	0.02
	4155	861,907.66	861,907.00	0.66
	4165	162,644.55	162,645.00	-0.45
	4174	31,635.90	31,636.00	-0.10
	4198	0.00	0.00	0.00
	4199	979,459.00	979,459.00	0.00
	4499	173,600.00	173,599.00	1.00
	5400	0.00	0.00	0.00
	Total	14,467,483.03	14,467,482.00	1.03

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
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.	1,000,000.00	545,692.12
Informational	602	On F-195, page TVF1, 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 = \$5,000.	225,000.00	51,569.24

Okanogan School District No. 105

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.	11,300,000.00	13,179,471.01

Superintendent of Public Instruction

Okanogan School District

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F-203 Summary Report

CCDDD 24105

26-27 OKSD F203 Original

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	9,855,151.08
3121	Z288	Special Education, Gen Apportionment	370,664.82
4121	N7	Special Education	2,032,420.02
4155	071a	Learning Assistance Program	861,907.66
4165	Z477	Transitional Bilingual	162,644.55
4174	Z095	Highly Capable	31,635.90
4199	I4	Transportation - Operations	979,459.00
4499	J1	Transportation Reimbursement	173,600.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	391,685.46
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	763,801.33
n/a	V13	Estimated Next Year LEA	1,210,000
n/a	TKM49S	Transition to Kindergarten State Funding	201,861.59

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	41.28	6.39	47.67
District Generated			
Total	41.28	6.39	47.67
CIS Salary Allocation			
School Generated	3,395,197.44	525,811.47	3,921,008.91
District Generated			
Total	3,395,197.44	525,811.47	3,921,008.91
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	2.26	0.48	2.74
District Generated	0.73		0.73
Total	2.99	0.48	3.47
CAS Salary Allocation			
School Generated	275,430.53	59,090.59	334,521.12
District Generated	89,490.50		89,490.50
Total	364,921.03	59,090.59	424,011.62
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	8.77	1.99	10.76
District Generated	4.14		4.14
Total	12.91	1.99	14.90
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	517,329.54	117,531.99	634,861.53
District Generated	244,327.28		244,327.28
Total	761,656.82	117,531.99	879,188.81

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	3.00
TKB2	Enroll SpEd TK	4.00
B2	Enroll SpEd K-22	162.00
Z271	Enroll K	50.00
A6A1	Enroll 1	50.00
A6A2	Enroll 2	52.00
A6A3	Enroll 3	59.00
A39	Enroll K-3	211.00
A7a	Enroll 4	66.00
A8a5	Enroll 5	77.00
A8a6	Enroll 6	77.00
A40	Enroll 5-6	154.00
A11a7	Enroll 7	66.00
A11a8	Enroll 8	84.00
A12	Enroll 7-8	150.00
A13a9	Enroll 9	62.00
A13a10	Enroll 10	63.00
A13a11	Enroll 11	62.00
A13a12	Enroll 12	66.00
A41	Enroll 9-12	253.00
Z298	Enroll K-8	581.00
Z472	Enroll Total Entered	834.00
A42	Enroll Total	834.00
A14	Enroll ALE K-6	22.00
A14B	Enroll ALE 7-8	20.00
A18	Enroll ALE 9-12	58.00
A16	Enroll Run Start	9.00
A15	Enroll Run Start CTE	1.00
A60	Enroll Program 1418 Reg	20.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	964.00
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	53.00
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	17.00
A64	Enroll TBIP 9-12	18.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	19.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	39.00
E55	Enroll 9-12 CTE exp	75.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

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	0.00
C1	Enroll Total PY for LAP	1,047.25
Z076	LAP PY HiPov Students	1,047.25
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
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	1,210,000

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	979,459.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	173,600.00

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	16.00

Okanogan School District
Okanogan CountyF-203 Worksheet Report
26-27 OKSD F203 OriginalNorth Central Educational Service District 171
CCDDD 24105**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] 41.280 * 78,209.00 * 1.000	\$ 3,228,467.52
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((41.280 * 82,248.00) * (1.000 + 0.000)) - 3,228,467.52	\$ 166,729.92
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 3,228,467.52 + 166,729.92	\$ 3,395,197.44
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 2.256 * 116,092.00 * 1.000	\$ 261,903.55
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 2.256 * 122,088.00 * 1.000 - 261,903.55	\$ 13,526.98
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 261,903.55 + 13,526.98	\$ 275,430.53

Okanogan School District

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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 8.768 * 56,105.00 * 1.000	\$ 491,928.64
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 8.768 * 59,002.00 * 1.000 - 491,928.64	\$ 25,400.90
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 491,928.64 + 25,400.90	\$ 517,329.54
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 36.234 * 4.000 * 151.86	\$ 22,009.98
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.305 * 56,105.00 * 1.000	\$ 73,217.03
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 1.305 * 59,002.00 * 1.000 - 73,217.03	\$ 3,780.58
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 73,217.03 + 3,780.58	\$ 76,997.61

Okanogan School District

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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.239 * 56,105.00 * 1.000	\$ 13,409.10
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.239 * 59,002.00 * 1.000 - 13,409.10	\$ 692.38
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 13,409.10 + 692.38	\$ 14,101.48
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.452 * 56,105.00 * 1.000	\$ 25,359.46
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.452 * 59,002.00 * 1.000 - 25,359.46	\$ 1,309.44
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 25,359.46 + 1,309.44	\$ 26,668.90
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.145 * 56,105.00 * 1.000	\$ 120,345.23
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 2.145 * 59,002.00 * 1.000 - 120,345.23	\$ 6,214.06
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 120,345.23 + 6,214.06	\$ 126,559.29

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Z366	E. Central Admin – Certificated Administrative Staff (CAS)	
	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.733 * 116,092.00 * 1.000	\$ 85,095.44
	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 0.733 * 122,088.00 * 1.000 - 85,095.44	\$ 4,395.06
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 85,095.44 + 4,395.06	\$ 89,490.50

III. Summary and Benefits

Item Code		Amount
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 41.280 * 78,209.00 * 1.000	\$ 3,228,467.52
	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((41.280 * 82,248.00) * (1.000 + 0.000)) - 3,228,467.52	\$ 166,729.92
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 85,095.44 + 261,903.55	\$ 346,998.99
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 4,395.06 + 13,526.98	\$ 17,922.04
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] 491,928.64 + 73,217.03 + 13,409.10 + 25,359.46 + 120,345.23	\$ 724,259.46
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] 25,400.90 + 3,780.58 + 692.38 + 1,309.44 + 6,214.06	\$ 37,397.36
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] 3,228,467.52 + 166,729.92 + 346,998.99 + 17,922.04 + 724,259.46 + 37,397.36	\$ 4,521,775.29

Okanogan School District
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	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] (41.280 + 2.989) * 15,684.00	\$ 694,315.00
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] ((41.280 + 2.989) * (16,488.00 * 1.02)) - 694,315.00	\$ 50,190.42
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 12.909 * 15,684.00	\$ 202,464.76
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (12.909 * 16,488.00 * 1.430) - 202,464.76	\$ 101,901.58
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (3,228,467.52 + 346,998.99) * 0.16020	\$ 572,789.73
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (166,729.92 + 17,922.04) * 0.15390	\$ 28,417.94
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 724,259.46 * 0.18070	\$ 130,873.68
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 37,397.36 * 0.14720	\$ 5,504.89
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] 694,315.00 + 50,190.42 + 202,464.76 + 101,901.58 + 572,789.73 + 28,417.94 + 130,873.68 + 5,504.89	\$ 1,786,458.00

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((41.280 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 56,586.62
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 56,586.62 * 0.15390	\$ 8,708.68
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 56,586.62 + 8,708.68	\$ 65,295.30
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 9.00 * 10,585.00	\$ 95,265.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 1.00 * 11,479.00	\$ 11,479.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 95,265.00 + 11,479.00	\$ 106,744.00
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 20.00 * 10,585.00	\$ 211,700.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,479.00	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 211,700.00 + 0.00	\$ 211,700.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (22.00 + 20.00 + 58.00) * 10,585.00	\$ 1,058,500.00

Okanogan School District

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M8T	G. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 720.00 * 1,656.25	1,192,500.00
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 253.00 * 220.43	\$ 55,768.79
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 14,508.80	\$ 0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 1,192,500.00 + 55,768.79 + 0.00	\$ 1,248,268.79
Z123	H. Career & Technical Education and Skills Centers 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] 179,876.38 + 20,144.52 + 40,298.37 + 94,856.12 + 72,429.63 + 1,236.14 + 3,459.32	\$ 412,300.48
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] 345,935.09 + 38,946.07 + 77,233.62 + 182,331.72 + 139,287.75 + 2,376.91 + 6,652.90	\$ 792,764.06
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] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 412,300.48 + 792,764.06 + 0.00	\$ 1,205,064.54

Superintendent of Public Instruction

Okanogan School District

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IV. Guaranteed Entitlement

Item Code	Amount
A.Totals	
m49	1. Total Guaranteed Entitlement
	$[Substitutes] + [SS\ RN\ Substitutes] + [TOTAL\ Salaries] + [TOTAL\ Benefits] + [Total\ Run\ Start] + [Total\ Reengage] + [Total\ ALE] + [Total\ GenEd\ MSOC] + [Skills\ Center\ Total] + [CTE\ 7-8\ Total] + [CTE\ 9-12\ Total] + [Total\ 3100\ PD]$
	$22,009.98 + 0.00 + 4,521,775.29 + 1,786,458.00 + 106,744.00 + 211,700.00 + 1,058,500.00 + 1,248,268.79 + 0.00 + 412,300.48 + 792,764.06 + 65,295.30$
Z457	2. Guar Entlmt per Student
	$[Total\ Guaranteed\ Entitlement] / [Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE]$
	$10,225,815.90 / 964.00$
Z246	3. BEA Rate for Special Education
	$[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$
	$6,148.28 + 2,431.93 + 31.10 + 1,742.40 + 88.32$
	4. 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
	$[1400\ Local\ In-Lieu-of\ Taxes] + [5400\ Federal\ In-Lieu-of\ Taxes]$
	$0.00 + 0.00$
A34	b. BEA Reduce/Delay
	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121
	$[SpEd\ Gen\ Apport\ Instruct] * [State\ \% \ for\ 3121\ Calculations]$
	$1,482,659.29 * 0.25000$
A28	d. Federal Forest Account 5500 Deduction
	\$ 0.00
Z456	e. Fire District Payment
	$[Enroll\ Fire\ Dist] * [Fire\ Dist\ Rate]$
	$0.00 * 1.10$
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100
	$[Total\ Guaranteed\ Entitlement] - [Local\ Deductible\ Revenue\ Sources] - [BEA\ Reduce/Delay] - [Gen\ Apport\ 3121] - [5500\ Federal\ Forests] + [Fire\ Dist\ Payment]$
	$10,225,815.90 - 0.00 - 0.00 - 370,664.82 - 0.00 + 0.00$
	\$ 9,855,151.08

Okanogan School District
Okanogan CountyF-203 Worksheet Report
26-27 OKSD F203 OriginalNorth Central Educational Service District 171
CCDDD 24105**1191 SC – Skill Center**

Item Code	Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total
	1. Skill CIS Salary Maint
	[Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]
	0.000 * 78,209.00 * 1.000
Z097	2. Skill CIS Salary Inc
	(((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]
	((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00
Z098	3. Skill CIS Salary Total
	[Skills CIS Salary Maint] + [Skills CIS Salary Inc]
	0.00 + 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS)
	1. Skill CAS Salary Maint
	[Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]
	0.000 * 116,092.00 * 1.000
Z100	2. Skill CAS Salary Inc
	[Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]
	0.000 * 122,088.00 * 1.000 - 0.00
Z101	3. Skill CAS Salary Total
	[Skills CAS Salary Maint] + [Skills CAS Salary Inc]
	0.00 + 0.00
111A	C. Skill Center - Classified Staff (CLS)
	1. Skill CLS Salary Maint Total
	[Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]
	0.000 * 56,105.00 * 1.000
110A	2. CAS Salary Increase
	[Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]
	0.000 * 59,002.00 * 1.000 - 0.00
112A	3. Subtotal CTE CAS Salary
	[Skills CLS Salary Maint] + [Skills CLS Salary Inc]
	0.00 + 0.00

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Okanogan CountyNorth Central Educational Service District 171
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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
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] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Okanogan School District
Okanogan CountyNorth Central Educational Service District 171
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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$	0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$	0.00
M40T	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 0.00 * 1,857.17	\$	0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$	0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

North Central Educational Service District 171

CCDDD 24105

1191 MSCTE

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

Okanogan School District

North Central Educational Service District 171

Okanogan County

F-203 Worksheet Report

CCDDD 24105

26-27 OKSD F203 Original

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 2.352 * 15,684.00	\$ 36,888.77
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] (2.352 * 16,488.00 * 1.02) - 36,888.77	\$ 2,666.60
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (171,043.08 + 19,155.18) * 0.16020	\$ 30,469.76
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (8,833.30 + 989.34) * 0.15390	\$ 1,511.70
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.683 * 15,684.00	\$ 10,712.17
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.683 * 16,488.00 * 1.430) - 10,712.17	\$ 5,391.49
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 38,319.72 * 0.18070	\$ 6,924.37
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 1,978.65 * 0.14720	\$ 291.26
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] 36,888.77 + 2,666.60 + 30,469.76 + 1,511.70 + 10,712.17 + 5,391.49 + 6,924.37 + 291.26	\$ 94,856.12

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((2.187 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 2,997.94
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 2,997.94 * 0.15390	\$ 461.38
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 2,997.94 + 461.38	\$ 3,459.32
Z164T	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 39.00 * 1,857.17	\$ 72,429.63
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 2.035 * 4.000 * 151.86	\$ 1,236.14
Z123	G. Grades 7-8 Exploratory Career & Technical Education - Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 179,876.38 + 20,144.52 + 40,298.37 + 94,856.12 + 72,429.63 + 1,236.14 + 3,459.32	\$ 412,300.48

Okanogan School District
Okanogan CountyF-203 Worksheet Report
26-27 OKSD F203 OriginalNorth Central Educational Service District 171
CCDDD 24105**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] 4.206 * 78,209.00 * 1.000	\$ 328,947.05
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] ((4.206 * 82,248.00) * (1.000 + 0.000)) - 328,947.05	\$ 16,988.04
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 328,947.05 + 16,988.04	\$ 345,935.09
	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] 0.319 * 116,092.00 * 1.000	\$ 37,033.35
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.319 * 122,088.00 * 1.000 - 37,033.35	\$ 1,912.72
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 37,033.35 + 1,912.72	\$ 38,946.07
	C. CTE 9-12 - Classified Staff (CLS)	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.309 * 56,105.00 * 1.000	\$ 73,441.45
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 1.309 * 59,002.00 * 1.000 - 73,441.45	\$ 3,792.17
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 73,441.45 + 3,792.17	\$ 77,233.62

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 4.525 * 15,684.00	\$ 70,970.10
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] (4.525 * 16,488.00 * 1.02) - 70,970.10	\$ 5,130.26
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (328,947.05 + 37,033.35) * 0.16020	\$ 58,630.06
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (16,988.04 + 1,912.72) * 0.15390	\$ 2,908.83
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 1.309 * 15,684.00	\$ 20,530.36
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (1.309 * 16,488.00 * 1.430) - 20,530.36	\$ 10,333.03
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 73,441.45 * 0.18070	\$ 13,270.87
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 3,792.17 * 0.14720	\$ 558.21
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] 70,970.10 + 5,130.26 + 58,630.06 + 2,908.83 + 20,530.36 + 10,333.03 + 13,270.87 + 558.21	\$ 182,331.72

Okanogan School District
Okanogan CountyNorth Central Educational Service District 171
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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((4.206 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 5,765.58
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] 5,765.58 * 0.15390	\$ 887.32
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 5,765.58 + 887.32	\$ 6,652.90
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep] 139,287.75 + 0.00	\$ 139,287.75
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (3.913 + 0.000) * (4.000 * 151.86)	\$ 2,376.91
Z137	G. 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] 345,935.09 + 38,946.07 + 77,233.62 + 182,331.72 + 139,287.75 + 2,376.91 + 6,652.90	\$ 792,764.06

Okanogan School District
Okanogan CountyF-203 Worksheet Report
26-27 OKSD F203 OriginalNorth Central Educational Service District 171
CCDDD 24105**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	3.00
TKB2	B. TK Resident Special Education Enrollment	4.00
B2	C. Age K-22 Resident Special Education Enrollment	162.00
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 16.00 + 964.00 + 0.00	980.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (4.00 + 162.00) / 980.00	0.1694
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 0.1694 > 1.00000 THEN 0.1694 - 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] 6,148.28 + 2,431.93 + 31.10 + 1,742.40 + 88.32	\$ 10,442.03
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 3.00 * 0.00 * 1.20 ELSE (3.00 * 10,442.03 * 1.20)	\$ 37,591.31
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.81
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) - 21.81) * 4.00 ELSE ((10,442.03 * 1.1600) - 21.81) * 4.00	\$ 48,363.78

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) - 21.81) * 162.00 ELSE ((10,442.03 * 1.1600) - 21.81) * 162.00	\$ 1,958,733.06
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 0.1694 > 1.00000 THEN (((0 + 1,958,733.06) * -1) / 0.1694) * 0.0000 ELSE 0	\$ 0.00

2026-2027 School Year

State of Washington

Run July 15, 2026 11:06 AM

Superintendent of Public Instruction

Okanogan School District

North Central Educational Service District 171

Okanogan County

F-203 Worksheet Report

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26-27 OKSD F203 Original

B4	J. State Safety Net	\$ 0.00
B5	K. Home Hospital Allocation	\$ 0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] 37,591.31 + 48,363.78 + 1,958,733.06 + 0.00	\$ 2,044,688.15
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 2,044,688.15 * 0.0060	\$ 12,268.13
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 2,044,688.15 - 12,268.13 + 0.00 + 0.00	\$ 2,032,420.02

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 162.00 + 4.00	166.00
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 * 166.00 ELSE 10,442.03 * 166.00	\$ 1,733,376.98
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1691

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 1,733,376.98 / (1 + 0.1691)	\$ 1,482,659.29
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] 1,482,659.29 * 0.25000	\$ 370,664.82
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 2,032,420.02 + 370,664.82	\$ 2,403,084.84

Okanogan School District
Okanogan CountyF-203 Worksheet Report
26-27 OKSD F203 OriginalNorth Central Educational Service District 171
CCDDD 24105**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

Item Code	Amount
TKZ219 CIS BEA FTE TTK $[\text{Enroll TTK}] * [\text{SpEd CIS Ratio K-3}]$ $16.00 * 0.074582$	1.193
Z219 CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(50.00 + 50.00 + 52.00 + 59.00) * 0.074582$	15.737
Z220 CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $66.00 * 0.04941$	3.262
Z221 CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $154.00 * 0.04941$	7.610
Z222 CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $150.00 * 0.04954$	7.432
Z223 CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(253.00 + 22.00 + 20.00 + 58.00 + 20.00 + 0.00 + 9.00 + 1.00) * 0.05088$	19.488
Z224 CIS BEA FTE K-12 $([\text{CIS BEA FTE TTK}] + [\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(1.193 + 15.737 + 3.262 + 7.610 + 7.432 + 19.488) / (964.00 + 16.00)$	0.055839
TKZ555 CAS BEA FTE TTK $[\text{Enroll TTK}] * [\text{CAS Ratio K-3}]$ $16.00 * 0.004385$	0.070
Z555 CAS BEA FTE K-3	0.925

	$([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(50.00 + 50.00 + 52.00 + 59.00) * 0.004385$	
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $66.00 * 0.00404$	0.267
Z555Z6	CAS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CAS\ BEA\ Ratio\ 5-6]$ $154.00 * 0.00404$	0.623

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Z555Z8	CAS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CAS\ BEA\ Ratio\ 7-8]$ $150.00 * 0.00404$	0.606
Z555Z12	CAS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CAS\ BEA\ Ratio\ 9-12]$ $(253.00 + 22.00 + 20.00 + 58.00 + 20.00 + 0.00 + 9.00 + 1.00) * 0.00406$	1.555
593X	CAS Special Ed BEA Rate (K-12) $([CAS\ BEA\ FTE\ TTK] + [CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12]) / ([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] + [Enroll\ TTK])$ $(0.070 + 0.925 + 0.267 + 0.623 + 0.606 + 1.555) / (964.00 + 16.00)$	0.004129
TKZ556	CLS BEA FTE TTK $[Enroll\ TTK] * [SpEd\ CLS\ BEA\ Ratio\ TTK]$ $16.00 * 0.018734$	0.300
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K-3]$ $(50.00 + 50.00 + 52.00 + 59.00) * 0.018734$	3.953
Z556Z4	CLS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4]$ $66.00 * 0.01774$	1.171
Z556Z6	CLS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6]$ $154.00 * 0.01774$	2.732

Z556Z8	CLS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CLS BEA Ratio 7-8}]$ $150.00 * 0.01750$	2.625
Z556Z12	CLS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CLS BEA Ratio 9-12}]$ $(253.00 + 22.00 + 20.00 + 58.00 + 20.00 + 0.00 + 9.00 + 1.00) * 0.01745$	6.685
594X	CLS Special Ed BEA Rate (K-12) $([\text{CLS BEA FTE TTK}] + [\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(0.300 + 3.953 + 1.171 + 2.732 + 2.625 + 6.685) / (964.00 + 16.00)$	0.017822

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CCDDD 24105**Salary Allocation**

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.055839 * 78,209.00 * 1.000	\$ 4,367.11
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] (((0.055839 * 82,248.00) * (1.000 + 0.000)) - 4,367.11	\$ 225.54
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,367.11 + 225.54	\$ 4,592.65
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004129 * 116,092.00 * 1.000	\$ 479.34
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004129 * 122,088.00 * 1.000 - 479.34	\$ 24.76
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 479.34 + 24.76	\$ 504.10
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017822 * 56,105.00 * 1.000	\$ 999.90
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017822 * 59,002.00 * 1.000 - 999.90	\$ 51.63
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 999.90 + 51.63	\$ 1,051.53
Z234	TOTAL Salary BEA	\$ 6,148.28

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

4,592.65 + 504.10 + 1,051.53

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.055839 + 0.004129) * 15,684.00$	\$ 940.54
Z236	2. CIS/CAS BEA Insurance Inc Total $(([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor])) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.055839 + 0.004129) * (16,488.00 * 1.02)) - 940.54$	\$ 67.99
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017822 * 15,684.00$	\$ 279.52
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017822 * 16,488.00 * 1.430) - 279.52$	\$ 140.68
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,367.11 + 479.34) * 0.16020$	\$ 776.40
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(225.54 + 24.76) * 0.15390$	\$ 38.52
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $999.90 * 0.18070$	\$ 180.68
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $51.63 * 0.14720$	\$ 7.60
Z243	9. TOTAL Benefits BEA	\$ 2,431.93

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]	
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940.54 + 67.99 + 279.52 + 140.68 + 776.40 + 38.52 + 180.68 + 7.60	
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CCDDD 24105**Substitutes BEA**

Item Code	Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ %]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.055839 * 0.9170) * (4.000 * 151.86)$
	\$ 31.10

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student \$ 1,742.40
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((([CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.055839 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00$
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $[CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc]$ $76.54 * 0.15390$
4120pd	3. Total SpEd BEA Professional Learning Days $[CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits]$ $76.54 + 11.78$
	\$ 88.32

3. BEA Rate for Special Education

Item Code	Amount
Z246	Total BEA per SpEd Student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student]$ $+ [Total\ SpEd\ BEA\ PD]$ $6,148.28 + 2,431.93 + 31.10 + 1,742.40 + 88.32$
	\$ 10,442.03

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CCDDD 24105**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 %] 1,047.25 * 0.6724	704.17
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 704.17 * 2.39750 * 36.00 / 15.00 / 900.00	4.502
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 4.502 * 78,209.00 * 1.000	\$ 352,096.92
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((4.502 * 82,248.00) * (1.000 + 0.000)) - 352,096.92	\$ 18,183.58
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 4.502 * 15,684.00	\$ 70,609.37
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (4.502 * 16,488.00 * 1.02) - 70,609.37	\$ 5,104.19
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 352,096.92 * 0.16020	\$ 56,405.93
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 18,183.58 * 0.15390	\$ 2,798.45

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M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 704.17 * 0	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((4.502 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 6,171.34
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 6,171.34 * 0.15390	\$ 949.77
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 6,171.34 + 949.77	\$ 7,121.11
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] 352,096.92 + 18,183.58 + 70,609.37 + 5,104.19 + 56,405.93 + 2,798.45 + 0.00 + 7,121.11	\$ 512,319.55

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	1,047.25
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] (((1,047.25 * 1.10000 * 36.00) / 15.00) / 900.00	3.072
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 3.072 * 78,209.00 * 1.000	\$ 240,258.05
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] (((3.072 * 82,248.00) * (1.000 + 0.000)) - 240,258.05	\$ 12,407.81

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 3.072 * 15,684.00	\$ 48,181.25
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (3.072 * 16,488.00 * 1.02) - 48,181.25	\$ 3,482.91
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 240,258.05 * 0.16020	\$ 38,489.34
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 12,407.81 * 0.15390	\$ 1,909.56
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 1,047.25 * 0	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((3.072 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 4,211.10
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 4,211.10 * 0.15390	\$ 648.09
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 4,211.10 + 648.09	\$ 4,859.19
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] 240,258.05 + 12,407.81 + 48,181.25 + 3,482.91 + 38,489.34 + 1,909.56 + 0.00 + 4,859.19	\$ 349,588.11
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 349,588.11 + 512,319.55	\$ 861,907.66

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CCDDD 24105**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] 53.00 + 17.00 + 18.00	88.00
A62 B. TBIP Enroll K-6 Subtotal	53.00
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] 53.00 * 4.778 * 36.00 / 15.00 / 900.00	0.675
A63 D. TBIP Enroll 7-8 Subtotal	17.00
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] 17.00 * 6.778 * 36.00 / 15.00 / 900.00	0.307
A64 F. TBIP Enroll 9-12 Subtotal	18.00
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] 18.00 * 6.778 * 36.00 / 15.00 / 900.00	0.325
A65 H. TBIP Exited Kindergarten - Grade 12	19.00
Z554 I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 19.00 * 3.000 * 36.00 / 15.00 / 900.00	0.152
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] 0.675 + 0.307 + 0.325 + 0.152	1.459

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.459 * 78,209.00 * 1.000	\$ 114,106.93
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] (((1.459 * 82,248.00) * (1.000 + 0.000)) - 114,106.93	\$ 5,892.90
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 1.459 * 15,684.00	\$ 22,882.96
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (1.459 * 16,488.00 * 1.02) - 22,882.96	\$ 1,654.15
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 114,106.93 * 0.16020	\$ 18,279.93
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 5,892.90 * 0.15390	\$ 906.92
M48T	Q. TBIP MSOC [Enroll TBIP K-12] * [MSOC -TBIP per Student] 88.00 * 0	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((1.459 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 2,000.00
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 2,000.00 * 0.15390	\$ 307.80
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 2,000.00 + 307.80	\$ 2,307.80

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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] 114,106.93 + 5,892.90 + 22,882.96 + 1,654.15 + 18,279.93 + 906.92 + 0.00 + 2,307.80	\$ 166,031.59
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 166,031.59 * 0.0204	\$ 3,387.04
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 166,031.59 - 3,387.04	\$ 162,644.55

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CCDDD 24105**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	48.20
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 48.20 * 2.1590 * 36.00 / 15.00 / 900.00	0.278
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.278 * 78,209.00 * 1.000	\$ 21,742.10
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.278 * 82,248.00) * (1.000 + 0.000)) - 21,742.10	\$ 1,122.84
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.278 * 15,684.00	\$ 4,360.15
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.278 * 16,488.00 * 1.02) - 4,360.15	\$ 315.19
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 21,742.10 * 0.16020	\$ 3,483.08
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,122.84 * 0.15390	\$ 172.81
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 48.20 * 0	\$ 0.00

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.278 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 381.08
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 381.08 * 0.15390	\$ 58.65
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 381.08 + 58.65	\$ 439.73
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] 21,742.10 + 1,122.84 + 4,360.15 + 315.19 + 3,483.08 + 172.81 + 0.00 + 439.73	\$ 31,635.90

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] 979,459.00 + 0.00	\$ 979,459.00

Okanogan School District No.105

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ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	50.00	50.00	50.00	50.00
2. Grade 1	50.00	50.00	50.00	50.00
3. Grade 2	52.00	50.00	50.00	50.00
4. Grade 3	59.00	52.00	50.00	50.00
5. Grade 4	66.00	59.00	52.00	50.00
6. Grade 5	77.00	66.00	59.00	52.00
7. Grade 6	77.00	77.00	66.00	59.00
8. Grade 7	66.00	77.00	77.00	66.00
9. Grade 8	84.00	66.00	77.00	77.00
10. Grade 9	62.00	84.00	66.00	77.00
11. Grade 10	63.00	62.00	84.00	66.00
12. Grade 11 (excluding Running Start)	62.00	63.00	62.00	84.00
13. Grade 12 (excluding Running Start)	66.00	62.00	63.00	62.00
14. SUBTOTAL	834.00	818.00	806.00	793.00
15. Running Start	10.00	10.00	10.00	10.00
16. Dropout Reengagement Enrollment	20.00	20.00	20.00	20.00
17. ALE Enrollment	100.00	110.00	110.00	110.00
18. TOTAL K-12	964.00	958.00	946.00	933.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	69.410	68.000	67.000	66.000
2. General Fund FTE Classified Employees /4	60.034	60.000	58.000	56.000

Okanogan School District No.105

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	860,610	980,752	1,081,747	1,135,834
2000 Local Nontax Support	1,059,000	1,090,770	1,123,493	1,157,198
3000 State, General Purpose	11,435,816	11,496,000	11,352,000	11,196,000
4000 State, Special Purpose	4,523,541	4,659,247	4,799,025	4,942,995
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	1,731,797	1,766,433	1,801,762	1,837,797
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	10,000	10,200	10,404	10,612
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	19,620,764	20,003,402	20,168,431	20,280,436
EXPENDITURES				
00 Regular Instruction	8,418,042	8,507,040	8,400,480	8,285,040
20 Special Education Instruction	2,621,230	2,644,080	2,610,960	2,575,080
30 Vocational Education Instruction	1,109,002	1,149,600	1,135,200	1,119,600
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	1,916,219	1,954,541	1,993,632	2,033,505
70 Other Instructional Programs	1,260,871	1,286,088	1,311,810	1,338,046
80 Community Services	3,000	3,000	3,000	3,000
90 Support Services	4,292,400	4,423,097	4,555,790	4,692,464
B. TOTAL EXPENDITURES	19,620,764	19,967,446	20,010,872	20,046,735
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	0	35,956	157,559	233,701
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

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	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.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	0	0	0	0
G.L.890 Unassigned Fund Balance	1,000,000	-597,396	-564,914	-410,224
G.L.891 Unassigned to Minimum Fund Balance Policy	0	1,597,396	1,600,870	1,603,739
H. TOTAL BEGINNING FUND BALANCE	1,000,000	1,000,000	1,035,956	1,193,515
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	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

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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	0	0	0	0
G.L.890 Unassigned Fund Balance	1,000,000	-561,440	-407,356	-176,524
G.L.891 Unassigned to Minimum Fund Balance Policy	0	1,597,396	1,600,870	1,603,739
I. TOTAL ENDING FUND BALANCE (G+H)	1,000,000	1,035,956	1,193,515	1,427,216

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.

Okanogan School District No.105

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 General Student Body	94,500	96,390	98,318	100,284
200 Athletics	311,760	317,995	324,355	330,842
300 Classes	23,000	23,460	23,929	24,408
400 Clubs	181,800	185,436	189,145	192,928
600 Private Moneys	8,600	9,792	9,988	10,188
A. TOTAL REVENUES	619,660	633,073	645,735	658,650
EXPENDITURES				
100 General Student Body	96,000	110,400	121,440	133,584
200 Athletics	274,316	315,463	347,010	381,711
300 Classes	15,000	17,250	18,975	20,873
400 Clubs	153,400	176,410	194,051	213,456
600 Private Moneys	7,400	8,510	9,361	10,297
B. TOTAL EXPENDITURES	546,116	628,033	690,837	759,921
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	73,544	5,040	-45,102	-101,271
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	342,741	416,285	421,325	376,223
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
F. TOTAL BEGINNING FUND BALANCE	342,741	416,285	421,325	376,223
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	416,285	422,325	377,223	275,952

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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
G. TOTAL ENDING FUND BALANCE (E+F)	416,285	421,325	376,223	274,952

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,003,420	1,006,200	1,023,640	1,044,400
2000 Local Nontax Support	10,000	10,000	10,000	10,000
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	1,013,420	1,016,200	1,033,640	1,054,400
EXPENDITURES				
Matured Bond Expenditures	200,000	310,000	355,000	395,000
Interest on Bonds	675,250	662,500	645,875	627,125
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	5,000	5,000	5,000	5,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	880,250	977,500	1,005,875	1,027,125
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	133,170	38,700	27,765	27,275
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	534,500	667,670	706,370	734,135
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 BEGINNING FUND BALANCE	534,500	667,670	706,370	734,135
ENDING FUND BALANCE				

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	667,670	706,370	734,135	761,410
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
I. TOTAL ENDING FUND BALANCE (G+H)	667,670	706,370	734,135	761,410

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

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

Okanogan School District No.105

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	300,000	300,000	300,000	300,000
2000 Local Nontax Support	203,000	152,250	114,188	85,641
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	32,879,963	19,727,978	13,809,584	9,666,709
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	33,382,963	20,180,228	14,223,772	10,052,350
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	44,379,963	19,880,228	13,923,772	9,752,350
30 Equipment	303,000	300,000	300,000	300,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	44,682,963	20,180,228	14,223,772	10,052,350
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	-11,300,000	0	0	0
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	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
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.861 Restricted from Bond Proceeds	11,200,000	0	0	0
G.L.862 Committed from Levy Proceeds	100,000	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	11,300,000	0	0	0
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	0	0	0	0
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	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	0	0	0	0

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

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

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 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	2,500	2,500	2,500	2,500
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	173,599	177,071	180,612	184,225
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

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 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	176,099	179,571	183,112	186,725
EXPENDITURES				
33 Transportation Equipment Purchases	220,000	231,000	242,550	254,678
34 Transportation Equipmment 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	220,000	231,000	242,550	254,678
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	-43,901	-51,429	-59,438	-67,953
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	225,000	181,099	129,670	70,232
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 BEGINNING FUND BALANCE	225,000	181,099	129,670	70,232

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	181,099	129,670	70,232	2,280
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
K. TOTAL ENDING FUND BALANCE (I+J)	181,099	129,670	70,232	2,279

1/ Includes interest portion of purchase contracts.

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

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