



CHENEY

SCHOOL DISTRICT

DISTRICT BUDGET

2018 - 2019

Cheney School District No. 360
12414 S. Andrus Rd • Cheney, WA 99004
(509) 559-4501 • <http://www.cheneysd.org>

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FROM THE DESK OF THE FINANCE DIRECTOR

June 27, 2018

Cheney School District Community Members:

Our students, families, employees and the entire community have continued to show their support of the Cheney School District throughout the year. The commitment for excellence to serve the children of our district is more apparent than ever before. We have created financial stability and security for the future leaders of our community, the students of the Cheney School District.

We continue to accomplish a tremendous amount together, and are building off a solid foundation created over the past several years as we continue our work together. The goal of the 2018-19 budget is to make progress down the path of forward movement, progress, sound business practices, financial security, and most importantly, continually putting our students first by providing the best education and opportunities possible.

The 2018-19 budget is the first budget to be developed under the Engrossed Substitute Senate Bill 6032 which was adopted by the legislature in response to the McCleary Decision. In this bill the state wide teacher salary schedule was eliminated, a significant shift in the maximum amount a district can levy was implemented and changes in school district accounting and accountability will be phased in over the next two years.

The following pages outline the 2018-19 school year budget, which is the second year of the 2017-19 state biennium budget. It was prepared through a thorough process that included a full review of the previous fiscal year actuals, current year budget, current year projections, meetings with each budget director and analysis of the many significant changes from this year's legislative session.

Thank you for taking the time to review this information and for your continued support, participation, and passion for making Cheney School District the best school district for our kids. Should you have any questions about the information contained in the District Budget, do not hesitate to contact me.

Sincerely,

Jamie Weingart
Finance Director
509-559-4501

CHENEY SCHOOL SITES



BETZ ELEMENTARY SCHOOL



SALNAVE ELEMENTARY SCHOOL



SNOWDON ELEMENTARY SCHOOL



SUNSET ELEMENTARY SCHOOL



WINDSOR ELEMENTARY SCHOOL



WESTWOOD MIDDLE SCHOOL



CHENEY MIDDLE SCHOOL



CHENEY HIGH SCHOOL



THREE SPRINGS HIGH SCHOOL



HOMEWORKS!

WHAT IS A BUDGET?

A budget is a plan for financial operation embodying both an estimate of proposed expenditures for a fiscal year and the means of financing such expenditures. A properly designed budget will be “balanced” in a sense that proposed expenditures should not exceed estimated revenues plus any fund balance (if used).

The budget document then presents a financial program for the fiscal year. The care with which this program is planned and carried out influences directly the efficiency and economy of the school system. Effective budgeting is indispensable to both sound financing and intelligent operation of the school’s financial program and thus directly affects the primary function of the school, i.e. education.

This budget or plan is designed as a planning and control system. It does not stop with the passage of the budget, but continues all year long as a method to monitor the efficiency of our operations. Our goal is to safeguard your assets, run this school system as efficiently and effectively as possible, and direct as much of our resources into the classroom as possible for the benefit of our students and staff.

The remainder of this document will walk you through the 2018-19 budget for each fund. Each fund will be described and corresponding revenue and expense drivers identified. The 2018-19 budget will be compared to the 2017-18 budget and significant changes will be highlighted and the cause for those changes will be outlined.

GENERAL FUND

GENERAL FUND DEFINITION

The General Fund (GF) is used to account for all financial resources except those required to be accounted for in another fund. The General Fund cannot be used for those purposes for which funds have been established for specific activities. However, in the state of Washington, the General Fund may pay for Associated Student Body (ASB) expenditures even though there is an ASB Fund.

REVENUE DRIVERS & ENROLLMENT

The General Fund is financed from local, county, state, and federal resources.

Cheney School District serves approximately 4,600 full and part-time students with varied needs and abilities. Most of the revenue we receive from the State is determined by student enrollment. Student enrollment is measured using either Annual Average Full-Time Equivalent (AAFTE) or Headcount, as follows:

AAFTE measures the average amount of time a student is enrolled during a school year, and is normally used for determining funding. To be counted as full-time, a student must be enrolled for a minimum number of minutes on each prescribed count day for school months running from September through June. Students who attend less than full-time are considered less than 1.0 FTE.

Student Headcount reflects the actual number of students that attend on a given day regardless of how many minutes per day they actually attend, and is normally used when considering physical capacity.

TYPES OF EXPENDITURES

The General Fund revenues are generally used for financing the current ordinary normal and recurring operations of the school district such as programs of instruction for the students, food services, maintenance, data processing, printing, and pupil transportation. All school districts must have a General Fund. The following is a brief description of the types of expenditures typical to the General Fund:

Debit Transfer/Credit Transfers are used to transfer in and out direct expenditures previously chargeable to another program. The net effect of these transfer must be zero.

Certificated Employee Salaries are expenditures for salaries of certificated employees. A certificated employee means a person who holds a professional education certificate issued by OSPI, typically this designation refers to our teaching staff.

GENERAL FUND CONT.

Classified Employee Salaries are expenditures for salaries of classified employees. A classified employee means any person employed by the district in a position that is not a certificated staff member.

Employee Benefits and Payroll Taxes are expenditures for employee payroll-generated benefits. This object is used to record all expenditures for employee payroll-generated benefits and employer taxes. Examples include but are not limited to: social security and Medicare, state retirement systems, unemployment insurance, industrial insurance, medical aid, supplemental pension contributions, workers' compensation, health care benefits, and state/federal taxes.

Supplies are expenditures for supplies, instructional resources, and non-capitalized items. Supplies are expendable items that are consumed in use. These items may also lose their identity through fabrication or incorporation into a different or more complex unit or structure.

Non-capitalized items recorded here are items of equipment that are not reported under Object 9 Capital Outlay. The items must have a useful life of less than one year and/or have an acquisition cost that is less than \$5,000 or the minimum capitalization value established by the school district.

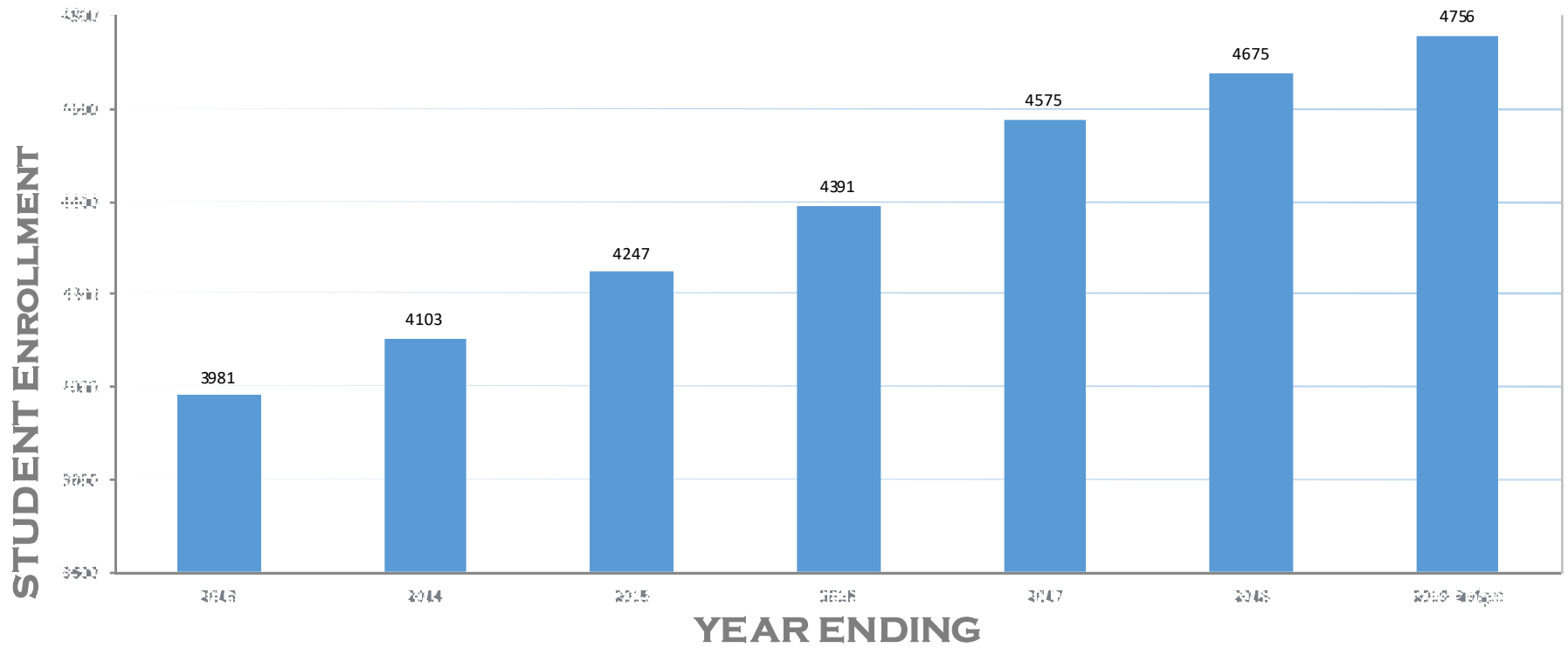
Purchased Services are expenditures for services and associated goods from independent contractors or service providers that are rendered to the school district under expressed or implied contracts.

Travel is used to record expenditures for authorized travel in accordance with the policies of the school district. This travel may include contractual services for transporting school district employees, students, employment candidates, and representatives from place to place and the furnishing of accommodations incidental to travel and other expenditures necessitated by travel.

Capital Outlay is used to record expenditures for capitalized equipment and improvements to buildings and/or grounds infrastructure. Equipment is defined as a nonexpendable, tangible item of personal property having a useful life of more than one year and an acquisition cost which is the lesser of the capitalization policy established by the school district or \$5,000. Included are those items composed of component items (individually not meeting the capitalization amount, but in total meets the capitalization amount).

CHENEY SCHOOL DISTRICT No. 360

ENROLLMENT



CHENEY SCHOOL DISTRICT No. 360

GENERAL FUND FINANCIAL SUMMARY

	2016-17 Actual	2017-18 Budget	2017-18 Projection	2018-19 Budget
Total Beginning Fund Balance	\$ 4,459,564	\$ 5,404,206	\$ 6,081,686	\$ 6,234,374
Revenues				
Local	\$ 10,328,507	\$ 10,399,600	\$ 10,359,053	\$ 8,155,240
State	\$ 39,057,590	\$ 43,524,980	\$ 43,470,010	\$ 51,487,520
Federal	\$ 3,735,462	\$ 3,354,365	\$ 3,175,861	\$ 3,421,872
Other Financing Sources	\$ 31,931	\$ 1,059,000	\$ 1,022,868	\$ 1,033,999
Total Revenue Sources	\$ 53,153,490	\$ 58,337,945	\$ 58,027,792	\$ 64,098,631
Expenditures (by Object)				
Certificated Salaries	\$ 22,713,325	\$ 26,380,993	\$ 25,685,142	\$ 28,972,306
Classified Salaries	\$ 8,505,877	\$ 8,993,096	\$ 9,194,339	\$ 9,917,352
Employee Benefits and Payroll Taxes	\$ 12,156,166	\$ 13,836,384	\$ 14,837,395	\$ 15,138,653
Supplies and Materials	\$ 3,258,083	\$ 3,919,672	\$ 2,930,295	\$ 4,626,939
Purchased Services	\$ 4,318,309	\$ 4,718,573	\$ 4,724,806	\$ 4,871,568
Travel	\$ 190,112	\$ 157,240	\$ 164,916	\$ 165,283
Capital Outlay	\$ 389,496	\$ 294,100	\$ 338,212	\$ 322,403
Total Expenditures (by Object)	\$ 51,531,368	\$ 58,300,058	\$ 57,875,104	\$ 64,014,504
Prior Year Adjustments	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over/(Under) Expenditures	\$ 1,622,122	\$ 37,887	\$ 152,688	\$ 84,127
Total Ending Fund Balance	\$ 6,081,686	\$ 5,442,093	\$ 6,234,374	\$ 6,318,501
Nonspendable Fund Balance				
Inventory and Prepaid Items	\$ 446,120	\$ 320,013	\$ 450,000	\$ 450,000
Restricted Fund Balance				
Carryover of Restricted Revenues	\$ 57,458	\$ 121,053	\$ 97,909	\$ 97,909
Committed to Other Purposes				
Minimum Fund Balance				
Other Commitments (Unemployment Pool)	\$ 130,160	\$ 130,160	\$ 150,000	\$ 150,000
Assigned to Other Purposes				
Other Purposes (Compensated Absences)	\$ 310,719	\$ 285,000	\$ 320,000	\$ 320,000
Unassigned Fund Balance				
Unassigned Fund Balance	\$ 2,479,554	\$ 1,668,970	\$ 2,299,568	\$ 2,095,661
Unassigned Minimum Fund Balance Policy	\$ 2,657,675	\$ 2,916,897	\$ 2,916,897	\$ 3,204,931

ASB FUND

ASB FUND DEFINITION

The Associated Student Body (ASB) Fund is a special revenue fund that accounts for the proceeds of specific revenue sources, other than trust of for major capital projects. They are legally restricted to expenditures for specified purposes.

REVENUE DRIVERS

The Associated Student Body Fund is financed by student body fees, activity gate receipts, and other approved student body fund-raising activities for optional noncredit extracurricular events at the district. The Board of Directors of the District reviews, revises, and approves a budget for the Associated Student Body.

TYPES OF EXPENDITURES

Disbursements from this fund are made with the approval of the board of directors of the school district and are by warrant. In no case may warrants be issued in an amount greater than the moneys on deposit with the county treasurer in the ASB Fund. The annual budget and all corresponding expenditures are voted on and signed off by the four positions in the accounting organization of this system, they are:

- Primary Advisor
- ASB Central Treasurer
- Activity Advisor
- Student Activity Treasurer

CHENEY SCHOOL DISTRICT No. 360

ASSOCIATED STUDENT BODY FUND FINANCIAL SUMMARY

	2016-17 Actual	2017-18 Budget	2017-18 Projection	2018-19 Budget
Total Beginning Fund Balance	\$ 348,604	\$ 380,698	\$ 370,126	\$ 345,070
Revenues				
Betz Elementary School	\$ 3,834	\$ 3,665	\$ 3,680	\$ -
Salnave Elementary School	\$ 1,732	\$ 1,300	\$ 2,388	\$ 2,020
Sunset Elementary School	\$ 4	\$ 454	\$ 4	\$ 505
Windsor Elementary School	\$ 1,128	\$ 1,042	\$ 509	\$ 1,025
Snowdon Elementary School	\$ 203	\$ 314	\$ 577	\$ 576
Cheney Middle School	\$ 56,100	\$ 39,950	\$ 49,476	\$ 43,950
Westwood Middle School	\$ 59,526	\$ 30,040	\$ 48,352	\$ 45,400
Cheney High School	\$ 278,758	\$ 316,182	\$ 266,984	\$ 302,164
Total Revenue Sources	\$ 401,285	\$ 392,947	\$ 371,969	\$ 395,641
Expenditures				
Betz Elementary School	\$ 4,785	\$ 9,916	\$ 10,076	\$ 467
Salnave Elementary School	\$ 3,322	\$ 2,100	\$ 1,140	\$ 1,750
Sunset Elementary School	\$ 185	\$ 450	\$ 1	\$ 500
Windsor Elementary School	\$ 1,141	\$ 1,850	\$ 263	\$ 1,150
Snowdon Elementary School	\$ 528	\$ 850	\$ 460	\$ 1,275
Cheney Middle School	\$ 48,646	\$ 63,990	\$ 55,367	\$ 68,505
Westwood Middle School	\$ 38,941	\$ 73,170	\$ 53,142	\$ 74,250
Cheney High School	\$ 282,216	\$ 320,351	\$ 276,576	\$ 275,714
Total Expenditures	\$ 379,763	\$ 472,677	\$ 397,026	\$ 423,610
Excess of Revenues Over/(Under)Expenditures	\$ 21,522	\$ (79,730)	\$ (25,056)	\$ (27,970)
Total Ending Fund Balance	\$ 370,126	\$ 300,968	\$ 345,070	\$ 317,100
Restricted for Fund Purposes	\$ 370,126	\$ 300,968	\$ 345,070	\$ 317,100
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND DEFINITION

The Capital Projects Fund (CPF) is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

REVENUE DRIVERS

The Capital Projects Fund is generally financed from the proceeds of the sale of bonds, state matching revenues, and special levies. In all instances where moneys are raised by voter approved bond issues, the proposition must include a description of the projects for which the money is being raised. RCW 28A.530.010 authorizes school districts to issue bonds for certain capital projects. The acquisition of school buses is not a capital project. Therefore, the proceeds of bonds issued pursuant to RCW 28A.530.010 cannot be used to acquire school buses.

The Capital Projects Fund is also used to record the proceeds from the sale of, and the net proceeds from, the lease of surplus real property and to record investment earnings of the Capital Projects Fund.

TYPES OF EXPENDITURES

The Capital Projects Fund can be used for the acquisition of land or existing facilities, construction of buildings, purchase of equipment, conducting energy audits, making capital improvements, which are cost effective as determined by energy audits, and implementing technology systems. In addition, improvements to buildings and/or grounds, remodeling of buildings, and the replacement of roofs, carpets, and service systems are included in the Capital Projects Fund.

CHENEY SCHOOL DISTRICT No. 360

CAPITAL PROJECTS FUND FINANCIAL SUMMARY

	2016-17 Actual	2017-18 Budget	2017-18 Projection	2018-19 Budget
Total Beginning Fund Balance	\$ 1,252,466	\$ 53,810,226	\$ 53,767,771	\$ 43,250,597
Revenues				
Local Taxes	\$ 60	\$ -	\$ 34	\$ -
Local Support Nontax	\$ 160,395	\$ 540,000	\$ 616,439	\$ 510,000
State Matching Funds	\$ -	\$ -	\$ -	\$ -
State Special Purpose	\$ -	\$ -	\$ -	\$ 2,200,000
Sale of Bonds	\$ 52,964,693	\$ -	\$ -	\$ -
Total Revenue Sources	\$ 53,125,148	\$ 540,000	\$ 616,474	\$ 2,710,000
Expenditures (by Type)				
Sites	\$ 23,579	\$ 750,000	\$ 45,000	\$ 250,000
Buildings	\$ 308,155	\$ 51,944,000	\$ 11,073,148	\$ 42,542,047
Equipment	\$ -	\$ 148,500	\$ 15,500	\$ 148,000
Bond Issuance Expenditure	\$ 278,109	\$ -	\$ -	\$ -
Total Expenditures (by Type)	\$ 609,843	\$ 52,842,500	\$ 11,133,648	\$ 42,940,047
Expenditures by Project				
Improvements from Building Proceeds	\$ -	\$ -	\$ -	\$ -
Betz Portable	\$ -	\$ -	\$ -	\$ -
CMS Fencing on Playfields	\$ (1,996)	\$ -	\$ -	\$ -
Sunset Gym Floor	\$ 4,606	\$ -	\$ -	\$ -
Salnave Walls and Cabinets	\$ -	\$ -	\$ -	\$ -
IT Levy Funds	\$ -	\$ 148,500	\$ 15,321	\$ 148,000
Wiring Reserve CMS & WMS	\$ -	\$ 194,000	\$ -	\$ -
CHS Chiller	\$ -	\$ -	\$ -	\$ -
Wetland Mitigation Snowdon	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ 750,000	\$ -	\$ 250,000
Nike Site Improvement	\$ 129,217	\$ -	\$ 60,607	\$ -
Betz Fencing	\$ -	\$ -	\$ -	\$ -
Homeworks Boiler	\$ -	\$ -	\$ -	\$ -
Snowdon Louvers	\$ -	\$ -	\$ -	\$ -
Bottle Fillers	\$ -	\$ -	\$ -	\$ -
Bond Issuance Costs	\$ 278,108	\$ -	\$ -	\$ -
Bond Contract Fees	\$ 47,707	\$ -	\$ 164,565	\$ -
Betz Expansion	\$ 16,959	\$ 3,200,000	\$ 3,178,651	\$ 1,291,143
CHS Expansion, Renovation, and Site Work	\$ 74,578	\$ 32,900,000	\$ 6,050,942	\$ 28,534,158
Salnave Renovation	\$ 7,510	\$ 100,000	\$ 89,005	\$ 46,895
Sunset Expansion, Renovation, and Site Work	\$ 29,143	\$ 7,800,000	\$ 794,304	\$ 6,436,612
TSHS Relocation	\$ -	\$ 500,000	\$ 23,792	\$ 100,000
Windsor Expansion, Renovation, and Site Work	\$ 24,010	\$ 7,250,000	\$ 756,461	\$ 6,133,239
Total Expenditures (by Project)	\$ 609,843	\$ 52,842,500	\$ 11,133,648	\$ 42,940,047
Excess of Revenues Over/(Under)Expenditures	\$ 52,515,305	\$ (52,302,500)	\$ (10,517,174)	\$ (40,230,047)
Total Ending Fund Balance	\$ 53,767,771	\$ 1,507,726	\$ 43,250,597	\$ 3,020,550
Committed to Other Purposes				
Committed from Levy Proceeds	\$ 151,276	\$ -	\$ 133,179	\$ -
Restricted to Other Purposes				
Restricted from State Proceeds	\$ 1,028,068	\$ 108,086	\$ 1,207,469	
Restricted from Bond Proceeds	\$ -	\$ -	\$ 41,220,388	\$ -
Assigned to Other Purposes				
Assigned to Fund Purposes	\$ 73,121	\$ 1,399,640	\$ 689,561	\$ 3,020,550

TRANSPORTATION VEHICLE FUND

TRANSPORTATION VEHICLE FUND DEFINITION

The Transportation Vehicle Fund (TVF) is a limited version of a Capital Projects Fund.

REVENUE DRIVERS

The Transportation Vehicle Fund is funded by a yearly allocation that is based on either the depreciation or replacement cost of the existing bus fleet. Depreciation or replacement cost depends on the date when the vehicle was acquired. For school districts using contractor-owned school buses, the equivalent depreciation reimbursements from the state for those privately owned buses are recorded in General Fund Revenue Account 4199 Transportation—Operations.

TYPES OF EXPENDITURES

There are three types of expenditures that can take place within the Transportation Vehicle Fund:

1. A district may purchase a new bus.
2. A district may make major repairs to the pupil transportation vehicles.
3. A district may make payments on debt service items relating to the purchase of pupil transportation vehicles (i.e., non-voted bond principal and interest, or conditional sales contracts).

CHENEY SCHOOL DISTRICT No. 360

TRANSPORTATION VEHICLE FUND FINANCIAL SUMMARY

	2016-17 Actual	2017-18 Budget	2017-18 Projection	2018-19 Budget
Total Beginning Fund Balance	\$ 873,731	\$ 510,697	\$ 880,177	\$ 866,894
Revenues				
Local (Investment Earnings)	\$ 4,780	\$ 4,000	\$ 4,000	\$ 5,000
State (Depreciation Reimbursement)	\$ 487,004	\$ 440,000	\$ 460,000	\$ 423,878
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Revenue Sources	\$ 491,784	\$ 444,000	\$ 464,000	\$ 428,878
Expenditures (by Object)				
Equipment	\$ 485,338	\$ 875,000	\$ 477,283	\$ 890,000
Total Expenditures	\$ 485,338	\$ 875,000	\$ 477,283	\$ 890,000
Excess of Revenues Over/(Under)Expenditures	\$ 6,446	\$ (431,000)	\$ (13,283)	\$ (461,122)
Total Ending Fund Balance	\$ 880,177	\$ 79,697	\$ 866,894	\$ 405,772
Restricted for Fund Purposes	\$ 880,177	\$ 79,697	\$ 510,697	\$ 405,772
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE FUND

DEBT SERVICE FUND DEFINITION

The Debt Service Fund (DSF) accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest. In Washington, the DSF is required. The fund has been established to account for the payment of principal, interest, and other expenditures related to the redemption of outstanding bonds. The county treasurer or fiscal agent makes payment of interest and principal.

REVENUE DRIVERS

Provisions must be made annually for a levy sufficient to meet the payments of principal, interest, and related expenditures for voted debt. The state attorney general has ruled that it is improper to levy excessive taxes to retire bonds in advance of the redemption schedule.

TYPES OF EXPENDITURES

Non-voted bonds are serviced in the Debt Service Fund 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, the Capital Projects Fund, or the Transportation Vehicle Fund to transfer resources to the Debt Service Fund.

The Debt Service Fund is also used in advance bond refunding to account for the proceeds from the sale of new bonds and the use of these proceeds to establish an escrow account with a bank. There are two methods to advance refund bonds—the regular method and the crossover method.

CHENEY SCHOOL DISTRICT NO. 360

DEBT SERVICE FUND FINANCIAL SUMMARY

	2016-17 Actual	2017-18 Budget	2017-18 Projection	2018-19 Budget
Total Beginning Fund Balance	\$ 3,378,928	\$ 3,915,064	\$ 4,023,600	\$ 3,356,244
Revenues				
Local Levy	\$ 5,402,773	\$ 7,129,770	\$ 6,750,000	\$ 8,745,203
Investment Earnings	\$ 23,817	\$ 18,000	\$ 18,000	\$ 20,000
Federal	\$ 769,856	\$ 760,000	\$ 665,459	\$ 760,690
Bonds	\$ 1,067,606	\$ -	\$ -	\$ -
Total Revenue Sources	\$ 7,264,052	\$ 7,907,770	\$ 7,433,459	\$ 9,525,893
Expenditures				
Matured Bond Expenditures	\$ 3,845,000	\$ 3,405,000	\$ 3,405,000	\$ 4,615,000
Interest on Bonds	\$ 2,771,609	\$ 4,692,315	\$ 4,692,315	\$ 4,508,876
Interfund Loan Interest	\$ -	\$ -	\$ -	\$ -
Bond Transfer Fees	\$ 2,771	\$ 3,500	\$ 3,500	\$ 3,500
Arbitrage Rebate	\$ -	\$ -	\$ -	\$ -
Underwriter's Fees	\$ -	\$ -	\$ -	\$ -
Total Expenditures (by Object)	\$ 6,619,380	\$ 8,100,815	\$ 8,100,815	\$ 9,127,376
Other Financing Uses	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over/(Under)Expenditures	\$ 644,672	\$ (193,045)	\$ (667,356)	\$ 398,517
Total Ending Fund Balance	\$ 4,023,600	\$ 3,722,019	\$ 3,356,244	\$ 3,754,761
Restricted for Debt Service	\$ 4,023,600	\$ 3,722,019	\$ 3,356,244	\$ 3,754,761
Assigned to Fund Purposes	\$ -	\$ -	\$ -	\$ -
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -

APPENDIX A

F-203 STATE FUNDING ESTIMATES

Superintendent of Public Instruction

Cheney School District

Educational Service District 101

Spokane County

F-203 Summary Report

CCDDD 32360

CSD 17-18 F203

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
1600	A25	County Administered Forests	0.00
3100	M70	Apportionment	37,602,312.13
3121	Z288	Special Education, Gen Apportionment	1,280,788.39
3600	A26	State Forests	0.00
4121	N7	Special Education	5,724,080.99
4122	N8	Special Education - Infants and Toddlers - State	680,471.00
4155	O7	Learning Assistance Program	1,770,852.34
4165	Z477	Transitional Bilinual	182,568.30
4174	Z095	Highly Capable	124,770.80
4198	S5	School Food Service	28,380.00
4199	I4	Transportation - Operations	2,222,451.71
4499	J1	Transportation Reimbursement	423,878.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	100,365.08
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,548,656.62

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	241.25	11.49	252.75
District Generated			
Total	241.25	11.49	252.75
CIS Salary Allocation			
School Generated	15,733,567.71	749,528.06	16,483,095.77
District Generated			
Total	15,733,567.71	749,528.06	16,483,095.77
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	13.59	0.88	14.46
District Generated	4.30		4.30
Total	17.88	0.88	18.76
CAS Salary Allocation			
School Generated	1,315,095.93	84,801.19	1,399,897.12
District Generated	415,777.48		415,777.48
Total	1,730,873.41	84,801.19	1,815,674.60
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	51.33	3.56	54.89
District Generated	24.60		24.60
Total	75.93	3.56	79.48
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	2,401,439.66	166,411.86	2,567,851.52
District Generated	1,150,707.38		1,150,707.38
Total	3,552,147.04	166,411.86	3,718,558.90

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	330.00
A11a8	Enroll 8	350.12
A12	Enroll 7-8	680.12
A13a10	Enroll 10	337.64
A13a11	Enroll 11	288.86
A13a12	Enroll 12	251.85
A13a9	Enroll 9	350.72
A15	Enroll Run Start CTE	1.00
A16	Enroll Run Start	99.00
A39	Enroll K-3	1,534.97
A40	Enroll 5-6	738.76
A41	Enroll 9-12	1,229.07
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
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A5B	Enroll R&N 4	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	108.71
A63	Enroll TBIP 7-8	37.14
A64	Enroll TBIP 9-12	0.00
A6A1	Enroll 1	378.55
A6A2	Enroll 2	394.00
A6A3	Enroll 3	380.92
A7a	Enroll 4	361.90
A8a5	Enroll 5	337.62
A8a6	Enroll 6	401.14
B2	Enroll SpEd K-21	642.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	381.50
Z298	Enroll K-8	3,315.75
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	4,544.82
A14	Enroll ALE K-6	60.17
A14B	Enroll ALE 7-8	14.88
A17	Enroll Total w/ Run Start and Dropout and ALE	4,755.96
A18	Enroll ALE 9-12	36.09

Cheney School District
Spokane CountyF-203 Assumptions Report
CSD 17-18 F203Educational Service District 101
CCDDD 32360**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A42	Enroll Total	4,544.82
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A65	Enroll TBIP Exited	0.00
B1	Enroll SpEd 3-PK	79.00
B9	Enroll SpEd 0-2	73.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	12.75
E55	Enroll 9-12 CTE exp	195.28
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
A33	CIS Mix	1.50791
A33r	Regionalization	1.00
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	4,573.51
C1	Enroll Total PY for LAP	4,573.51
Z076	LAP PY HiPov Students	1,853.41
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
B8	% Stdnt Avg FTE SpEd	0.28890
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Estimated Revenues**Levies and Levy Transfers**

Item Code	Item Name	Amount
K1a	Fed Grants K-6 7-12 PY: District	0.00
L1a	Fed Grants K-6 7-12 CY: District	0.00
L2a	% Inc BEA - District	0.0000
L8a	LEA Proration: District	0.00
L9a	% Change IPD: District	0.0000
L10a	Fed Rev K-6 7-12 PY: District	0.00
L11a	Add I728 Alloc: District	0.00
L12a	Add I732: District	0.00
L13a	Fiscal Agent Rev: District	0.00
L14a	Pro Dev MS Voc & Full Day K for PY: District	0.00
K2a	Levy Authority Trnfrs For Inter-Dist Coop Prgms: District	0.00
K3a	Levy Authority Trnfrs Btwn H And NonH Schls: District	0.00
K4a	Dist PY Adjstd Assessed Valuation For CY Levies: District	0
K5A	Levy Rate: District	0.000
K6a	Est Maint & Ops Levy Amt: District	0.00
K7a	Rdctn For Revs In Levy Base Rcvd as Fiscal Agent: District	0.00
L3a	+/- Levy Trans NonRes Pupils: District	0.00
L4a	+/- Levy Trans NonHi Pupils: District	0.00
L5a	Dist CY Adjstd Assessed Valuation For NY Levies: District	0
L6a	Cur Yr Levy Rate: District	0.00
L7a	Ant Cur Yr M&O Levy Amt: District	0.00

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	2,222,451.71
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	423,878.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A25	1600 County Administered Forests	0.00
A26	3600 State Forests	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	121,000.00
H3	Est RPB	22,000.00

Estimated Revenues**Free and Reduced Meals**

Item Code		Item Name	Amount
H4	Est RPL K3		0.00

Cheney School District
Spokane CountyF-203 Worksheet Report
CSD 17-18 F203Educational Service District 101
CCDDD 32360**I. Apportionment - Acct 3100****I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount	
A33 A33r	A. District-Wide Staff Mix		
	1. District-Wide Staff Mix		1.50791
	2. District-Wide Regionalization		1.00
Z344 Z345 Z346	B. School Generated – Certificated Instructional Staff (CIS)		
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 241.253 * 35,700.00 * 1.50791	\$	12,987,224.86
	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [School CIS Salary Maint Total] 241.253 * 65,216.05 * 1.00 - 12,987,224.86	\$	2,746,342.85
	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 12,987,224.86 + 2,746,342.85	\$	15,733,567.71
Z347 Z348 Z349	C. School Generated – Certificated Administrative Staff (CAS)		
	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] 13.585 * 62,415.00	\$	847,907.78
	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 13.585 * 96,805.00 * 1.00 - 847,907.78	\$	467,188.15
	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 847,907.78 + 467,188.15	\$	1,315,095.93
Z350 Z351 Z352	D. School Generated – Classified Staff (CLS)		
	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] 51.330 * 33,412.00	\$	1,715,037.96
	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 51.330 * 46,784.33 * 1.00 - 1,715,037.96	\$	686,401.70
	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 1,715,037.96 + 686,401.70	\$	2,401,439.66

	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 224.481 * 4.000 * 151.86	\$	136,358.74
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$	0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code			Amount
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] 7.863 * 33,412.00	\$	262,718.56
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 7.863 * 46,784.33 * 1.00 - 262,718.56	\$	105,146.63
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 262,718.56 + 105,146.63	\$	367,865.19
	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] 1.440 * 33,412.00	\$	48,113.28
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 1.440 * 46,784.33 * 1.00 - 48,113.28	\$	19,256.16
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 48,113.28 + 19,256.16	\$	67,369.44
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] 2.724 * 33,412.00	\$	91,014.29
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 2.724 * 46,784.33 * 1.00 - 91,014.29	\$	36,426.22

Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 91,014.29 + 36,426.22	\$	127,440.51
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	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] 12.569 * 33,412.00	\$	419,955.43
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 12.569 * 46,784.33 * 1.00 - 419,955.43	\$	168,076.81
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 419,955.43 + 168,076.81	\$	588,032.24
	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] 4.295 * 62,415.00	\$	268,072.43
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 4.295 * 96,805.00 * 1.00 - 268,072.43	\$	147,705.05
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 268,072.43 + 147,705.05	\$	415,777.48

III. Summary and Benefits

Item Code	Amount
A. District Staffing Total Salaries	
Z344 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 241.253 * 35,700.00 * 1.50791	\$ 12,987,224.86
Z345 2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [School CIS Salary Maint Total] 241.253 * 65,216.05 * 1.00 - 12,987,224.86	\$ 2,746,342.85
Z371 3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 268,072.43 + 847,907.78	\$ 1,115,980.21
Z372 4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 147,705.05 + 467,188.15	\$ 614,893.20
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] 1,715,037.96 + 262,718.56 + 48,113.28 + 91,014.29 + 419,955.43	\$ 2,536,839.52
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] 686,401.70 + 105,146.63 + 19,256.16 + 36,426.22 + 168,076.81	\$ 1,015,307.52
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] 12,987,224.86 + 2,746,342.85 + 1,115,980.21 + 614,893.20 + 2,536,839.52 + 1,015,307.52	\$ 21,016,588.16

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	B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total $([School\ Generated\ CIS\ FTE] + [District\ Total\ CAS\ FTE]) * [Certificated\ Health\ Insurance]$ $(241.253 + 17.880) * 9,360.00$	\$	2,425,484.88
Z377	2. CIS/CAS Insurance Inc Total $([School\ Generated\ CIS\ FTE] + [District\ Total\ CAS\ FTE]) * [Certificated\ Health\ Insurance\ Inc]$ $- [CIS/CAS\ Insurance\ Maint\ Total]$ $((241.253 + 17.880) * 10,127.64) - 2,425,484.88$	\$	198,920.86
Z378	3. CLS Insurance Maint Total $[District\ Total\ CLS\ FTE] * [CLS\ Health\ Insurance] * [CLS\ Health\ Factor]$ $75.926 * 9,360.00 * 1.152$	\$	818,688.80
Z379	4. CLS Insurance Inc Total $([District\ Total\ CLS\ FTE] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ Insurance\ Maint\ Total]$ $(75.926 * 10,127.64 * 1.152) - 818,688.80$	\$	67,142.98
Z380	5. CIS/CAS Benefits Maint Total $([School\ CIS\ Salary\ Maint\ Total] + [Total\ CAS\ Salary\ Maint]) * [CIS/CAS - Benefits\ Maint]$ $(12,987,224.86 + 1,115,980.21) * 0.23650$	\$	3,335,408.00
Z381	6. CIS/CAS Benefits Inc Total $([School\ CIS\ Salary\ Inc\ Total] + [Total\ CAS\ Salary\ Inc]) * [CIS/CAS - Benefits\ Inc]$ $(2,746,342.85 + 614,893.20) * 0.23010$	\$	773,420.42
Z382	7. CLS Benefits Maint Total $[Total\ CLS\ Salary\ Maint] * [CLS - Benefits\ Maint]$ $2,536,839.52 * 0.24670$	\$	625,838.31
Z383	8. CLS Benefits Inc Total $[Total\ CLS\ Salary\ Inc] * [CLS - Benefits\ Inc]$ $1,015,307.52 * 0.21170$	\$	214,940.60
Z384	9. TOTAL Benefits $[CIS/CAS\ Insurance\ Maint\ Total] + [CIS/CAS\ Insurance\ Inc\ Total] + [CLS\ Insurance\ Maint\ Total]$ $+ [CLS\ Insurance\ Inc\ Total] + [CIS/CAS\ Benefits\ Maint\ Total] + [CIS/CAS\ Benefits\ Inc\ Total]$ $+ [CLS\ Benefits\ Maint\ Total] + [CLS\ Benefits\ Inc\ Total]$ $2,425,484.88 + 198,920.86 + 818,688.80 + 67,142.98 + 3,335,408.00 + 773,420.42 + 625,838.31 + 214,940.60$	\$	8,459,844.85

Z345pd	C. Professional Learning Days - General Apportionment		
	1. Professional Learning Days Salaries ([School Generated CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (241.253 * 65,216.05 * 1.00 / 180.00 * 1.00)	\$	87,408.71
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits ([School CIS PD Salary] * [CIS/CAS - Benefits Inc]) (87,408.71 * 0.23010)	\$	20,112.74
3100pd	3. Total General Apportionment Professional Learning Days ([School CIS PD Salary] + [CIS PD Benefits]) (87,408.71 + 20,112.74)	\$	107,521.45
Z385	D. Running Start (Community and Technical College FTEs)		
	1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 99.00 * 8,135.13	\$	805,377.87
	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 1.00 * 9,059.51	\$	9,059.51
	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 805,377.87 + 9,059.51	\$	814,437.38
Z389	E. Dropout Reengagement		
	1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 0.00 * 8,135.13	\$	0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 9,059.51	\$	0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 0.00 + 0.00	\$	0.00
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] (60.17 + 14.88 + 36.09) * 8,135.13	\$	904,138.35
M8	G. Materials, Supplies, and Operating Costs (MSOC)		
	1. Regular Instruction: Total Allocated MSOC [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library/Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg] 577,833.90 + 1,570,134.82 + 620,421.18 + 1,317,126.49 + 95,929.79 + 777,846.65 + 538,889.53	\$	5,498,182.36
M16	2. Grades 9-12 Additional: Total Allocated MSOC Lab Science: Total Allocated MSOC	\$	214,054.84

	[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library/Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci] 47,085.67 + 0.00 + 51,375.13 + 107,027.42 + 8,566.62 + 0.00 + 0.00		
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 11,683.80	\$	0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci]+ [Total MSOC -SS RN] 5,498,182.36 + 214,054.84+ 0.00	\$	5,712,237.20
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] 45,912.10 + 5,130.67 + 10,152.20 + 24,610.01 + 19,124.76 + 403.95 + 313.76	\$	105,647.45
Z137	2. CTE 9-12 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] 703,615.96 + 79,670.52 + 156,259.66 + 377,836.18 + 292,916.11 + 6,189.21 + 4,808.44	\$	1,621,296.08
Z109	3. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [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] 105,647.45 + 1,621,296.08 + 0.00	\$	1,726,943.53

IV. Guaranteed Entitlement

Item Code	Amount
A.Totals	
m49	1. Total Guaranteed Entitlement $[Substitutes] + [SS\ RN\ Substitutes] + [TOTAL\ Salaries] + [TOTAL\ Benefits] + [Total\ Run\ Start] + [Total\ Reengage] + [Total\ ALE] + [Total\ GenEd\ MSOC] + [Skills\ Center\ Total] + [CTE\ 7-8\ Total] + [CTE\ 9-12\ Total] + [Total\ Program\ 01\ PD]$ $136,358.74 + 0.00 + 21,016,588.16 + 8,459,844.85 + 814,437.38 + 0.00 + 904,138.35 + 5,712,237.20 + 0.00 + 105,647.45 + 1,621,296.08 + 0$
Z457	2. Guar Entlmt per Student $[Total\ Guaranteed\ Entitlement] / [Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE]$ $38,878,069.66 / 4,755.96$
Z246	3. Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $4,798.16 + 1,931.88 + 30.60 + 1,320.54 + 24.49$
	4. Computation of State Funded Support Computation of State Funded Support
	a. Local Deductible Revenue Sources
A24	i. 1400 Local In-Lieu-of Taxes \$ 0.00
A25	ii. 1600 County Administered Forests \$ 0.00
A26	iii. 3600 State Forests \$ 0.00
A27	iv. 5400 Federal In-Lieu-of Taxes \$ 0.00
Z292	v. Total Deductible Revenue \$ 0.00 $[1400\ Local\ In-Lieu-of\ Taxes] + [1600\ County\ Administered\ Forests] + [3600\ State\ Forests] + [5400\ Federal\ In-Lieu-of\ Taxes]$ $0.00 + 0.00 + 0.00 + 0.00$

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A34	b. BEA Reduce/Delay	\$	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]) (4,433,327.77 * 0.28890)	\$	1,280,788.39
A28	d. Federal Forest Account 5500 Deduction	\$	0.00
Z456	e. Fire District Payment ([Enroll Fire Dist] * [Fire Dist Rate]) (4,573.51 * 1.10)	\$	5,030.86
M70	f. Total Amount to be Paid Sept. 2018 - Aug 2019 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 38,878,069.66 - 0.00 - 0.00 - 1,280,788.39 - 0.00 + 5,030.86	\$	37,602,312.13

1191 SC – Skill Center

Item Code	Amount
Z096 1. Skill CIS Salary Maint ([Skills Center CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.000 * 35,700.00 * 1.50791) Z097 2. Skill CIS Salary Inc ([Skills Center CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [Skills CIS Salary Maint]) (0.000 * 65,216.05 * 1.00 - 0.00) Z098 3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	A. Skill Center – Certificated Instructional Staff (CIS) District Total \$ 0.00 \$ 0.00 \$ 0.00
Z099 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] 0.000 * 62,415.00 Z100 2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 96,805.00 * 1.00 - 0.00 Z101 3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	B. Skill Center – Certificated Administrative Staff (CAS) \$ 0.00 \$ 0.00 \$ 0.00
111A 1. Skill CLS Salary Maint TotalSkill Center : Classified Salary (Maintenance Level) [Skills Center CLS FTE] * [CLS - Salary Maint] 0.000 * 33,412.00 110A 2. CAS Salary IncreaseSkill Center : Classified Salary (Increase Level) [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 46,784.33 * 1.00 - 0.00 112A 3. Subtotal CTE CAS SalarySkill Center : Classified Salary Total [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	C. Skill Center - Classified Staff (CLS) \$ 0.00 \$ 0.00 \$ 0.00
Z102 1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 9,360.00	D. Staff Units Insurance, Payroll Taxes, and Benefits \$ 0.00

Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([Skills Cert Insurance]) (0.000 * 10,127.64) - (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) * 0.23650	\$	0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.23010	\$	0.00
108A	5. Classified Insurance BenefitsSkill Center : Classified Insurance (Maintenance Level) [Skills Center CLS FTE] * [CLS Health Insurance] * [CLS Health Factor] 0.000 * 9,360.00 * 1.152	\$	0.00
109A	6. Classified Insurance Benefits - IncreaseSkill Center : Classified Insurance (Increase Level) ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([Skills CLS Insurance]) (0.000 * 10,127.64 * 1.152) - (0.00)	\$	0.00
107A	7. Classified - Payroll Tax and BenefitsSkill Center : Classified Benefits (Maintenance Level) [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.24670	\$	0.00
106A	8. Classified - Payroll Tax and Benefits - IncreaseSkill Center : Classified Benefits (Increase Level) [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.21170	\$	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

	E. Professional Learning Days - Skill Center		
Z097pd	1. Professional Learning Days Salaries $([Skills\ Center\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(0.000 * 65,216.05 * 1.00 / 180.00 * 1.00)$	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits $([Skill\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(0.00 * 0.23010)$	\$	0.00
3045pd	3. Total Skill Center Professional Learning Days $([Skill\ CIS\ PD\ Salary] + [Skill\ CIS\ PD\ Benefits])$ $(0.00 + 0.00)$	\$	0.00

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M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC $[Total\ MSOC\ Technology-Skills] + [Total\ MSOC\ Utilities-Skills] + [Total\ MSOC\ Curriculum-Skills] + [Total\ MSOC\ Library/Supplies-Skills] + [Total\ MSOC\ Prof\ Dvlp-Skills] + [Total\ MSOC\ Facilities-Skills] + [Total\ MSOC\ Districtwide-Skills]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	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 $[Skills\ CIS\ Salary\ Total] + [Skills\ CAS\ Salary\ Total] + [Skills\ CLS\ Salary\ Total] + [Skills\ insurance/Benefits\ Total] + [Total\ MSOC -Skills] + [Skills\ Center\ Substitutes] + [Total\ Program\ 45\ PD]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	0.00

1191 MSCTE**Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint $([CTE\ 7-8\ CIS\ FTE] * [CIS - Salary\ Maint] * [CIS\ Mix])$ $(0.704 * 35,700.00 * 1.50791)$	\$ 37,898.00
Z111	2. CTE 7-8 CIS Salary Inc $([CTE\ 7-8\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CIS\ Salary\ Maint])$ $(0.704 * 65,216.05 * 1.00 - 37,898.00)$	\$ 8,014.10
Z112	3. CTE 7-8 CIS Salary Total $[CTE\ 7-8\ CIS\ Salary\ Maint] + [CTE\ 7-8\ CIS\ Salary\ Inc]$ $37,898.00 + 8,014.10$	\$ 45,912.10

	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)		
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] 0.053 * 62,415.00	\$	3,308.00
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.053 * 96,805.00 * 1.00 - 3,308.00	\$	1,822.67
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 3,308.00 + 1,822.67	\$	5,130.67

	C. CTE 7-8 - Classified Staff (CLS)		
021A	1. CLS Salary Maintenance TotalMiddle School CTE: Classified Salary (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS - Salary Maint] 0.217 * 33,412.00	\$	7,250.40
020A	2. CLS Salary IncreaseMiddle School CTE: Classified Salary (Increase Level) [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.217 * 46,784.33 * 1.00 - 7,250.40	\$	2,901.80
022A	3. Subtotal CTE CLS SalaryMiddle School CTE: Classified Salary Total [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 7,250.40 + 2,901.80	\$	10,152.20

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	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.757 * 9,360.00	\$	7,085.52
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 7-8 Cert Insurance]) (0.757 * 10,127.64) - (7,085.52)	\$	581.10
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (37,898.00 + 3,308.00) * 0.23650	\$	9,745.22
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (8,014.10 + 1,822.67) * 0.23010	\$	2,263.44
018A	5. Classified Insurance BenefitsMiddle School CTE: Classified Insurance (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS Health Insurance] * [CLS Health Factor] 0.217 * 9,360.00 * 1.152	\$	2,339.85
019A	6. Classified Insurance Benefits - IncreaseMiddle School CTE: Classified Insurance (Increase Level) ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([CTE 7-8 CLS Insurance]) (0.217 * 10,127.64 * 1.152) - (2,339.85)	\$	191.90
016A	7. Classified - Payroll Tax and BenefitsMiddle School CTE: Classified Benefits (Maintenance Level) [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 7,250.40 * 0.24670	\$	1,788.67
015A	8. Classified - Payroll Tax and Benefits - IncreaseMiddle School CTE: Classified Benefits (Increase Level) [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 2,901.80 * 0.21170	\$	614.31
Z120	9. CTE 7-8 insurance/Benefits Total	\$	24,610.01

	[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] 7,085.52 + 581.10 + 9,745.22 + 2,263.44 + 2,339.85 + 191.90 + 1,788.67 + 614.31 E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries ([CTE 7-8 CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (0.704 * 65,216.05 * 1.00 / 180.00 * 1.00)	\$	255.07
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits ([CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]) (255.07 * 0.23010)	\$	58.69
3034pd	3. Total CTE 7-8 Professional Learning Days ([CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]) (255.07 + 58.69)	\$	313.76
Z164	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library/Supplies-CTE 7-8] + [Total MSOC Prof Dvlp- CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] 2,009.91 + 5,461.34 + 2,158.19 + 4,581.59 + 333.67 + 2,705.68 + 1,874.38	\$	19,124.76
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.665 * 4.000 * 151.86	\$	403.95
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] 45,912.10 + 5,130.67 + 10,152.20 + 24,610.01 + 19,124.76 + 403.95 + 313.76	\$	105,647.45

1191 CTE**Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code	Amount
<p>A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)</p> <p>Z124 1. CTE 9-12 CIS Salary Maint $([\text{CTE 9-12 CIS FTE}] * [\text{CIS - Salary Maint}] * [\text{CIS Mix}])$ $(10.789 * 35,700.00 * 1.50791)$</p> <p>Z125 2. CTE 9-12 CIS Salary Inc $([\text{CTE 9-12 CIS FTE}] * [\text{CIS - Salary Inc}] * [\text{Regionalization}] - [\text{CTE 9-12 CIS Salary Maint}])$ $(10.789 * 65,216.05 * 1.00 - 580,797.62)$</p> <p>Z126 3. CTE 9-12 CIS Salary Total $[\text{CTE 9-12 CIS Salary Maint}] + [\text{CTE 9-12 CIS Salary Inc}]$ $580,797.62 + 122,818.34$</p>	<p>\$ 580,797.62</p> <p>\$ 122,818.34</p> <p>\$ 703,615.96</p>
<p>B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)</p> <p>Z127 1. CTE 9-12 CAS Salary Maint $[\text{CTE 9-12 CAS FTE}] * [\text{CAS - Salary Maint}]$ $0.823 * 62,415.00$</p> <p>Z128 2. CTE 9-12 CAS Salary Inc $[\text{CTE 9-12 CAS FTE}] * [\text{CAS - Salary Inc}] * [\text{Regionalization}] - [\text{CTE 9-12 CAS Salary Maint}]$ $0.823 * 96,805.00 * 1.00 - 51,367.55$</p> <p>Z129 3. CTE 9-12 CAS Salary Total $[\text{CTE 9-12 CAS Salary Maint}] + [\text{CTE 9-12 CAS Salary Inc}]$ $51,367.55 + 28,302.97$</p>	<p>\$ 51,367.55</p> <p>\$ 28,302.97</p> <p>\$ 79,670.52</p>

C. CTE 9-12 - Classified Staff (CLS)			
036A	1. CLS Salary Maintenance TotalHigh School CTE: Classified Salary (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS - Salary Maint] 3.340 * 33,412.00	\$	111,596.08
035A	2. CLS Salary IncreaseHigh School CTE: Classified Salary (Increase Level) [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 3.340 * 46,784.33 * 1.00 - 111,596.08	\$	44,663.58
037A	3. Subtotal CTE CLS SalaryHigh School CTE: Classified Salary Total [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 111,596.08 + 44,663.58	\$	156,259.66

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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] 11.612 * 9,360.00	\$	108,688.32
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 9-12 Cert Insurance]) (11.612 * 10,127.64) - (108,688.32)	\$	8,913.84
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (580,797.62 + 51,367.55) * 0.23650	\$	149,507.06
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (122,818.34 + 28,302.97) * 0.23010	\$	34,773.01
033A	5. Classified Insurance BenefitsHigh School CTE: Classified Insurance (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS Health Insurance] * [CLS Health Factor] 3.340 * 9,360.00 * 1.152	\$	36,014.28
034A	6. Classified Insurance Benefits - IncreaseHigh School CTE: Classified Insurance (Increase Level) ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([CTE 9-12 CLS Insurance]) (3.340 * 10,127.64 * 1.152) - (36,014.28)	\$	2,953.64
031A	7. Classified - Payroll Tax and BenefitsHigh School CTE: Classified Benefits (Maintenance Level) [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 111,596.08 * 0.24670	\$	27,530.75
030A	8. Classified - Payroll Tax and Benefits - IncreaseHigh School CTE: Classified Benefits (Increase Level) [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 44,663.58 * 0.21170	\$	9,455.28
Z134	9. CTE 9-12 insurance/Benefits Total	\$	377,836.18

	[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] 108,688.32 + 8,913.84 + 149,507.06 + 34,773.01 + 36,014.28 + 2,953.64 + 27,530.75 + 9,455.28		
Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries ([CTE 9-12 CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (10.789 * 65,216.05 * 1.00 / 180.00 * 1.00)	\$	3,908.98
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits ([CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]) (3,908.98 * 0.23010)	\$	899.46
3031pd	3. Total CTE 9-12 Professional Learning Days ([CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]) (3,908.98 + 899.46)	\$	4,808.44
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] 292,916.11 + 0.00	\$	292,916.11
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * [Substitutes Days] * [Substitutes Rate] (10.189 + 0.000) * 4.000 * 151.86	\$	6,189.21
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] 703,615.96 + 79,670.52 + 156,259.66 + 377,836.18 + 292,916.11 + 6,189.21 + 4,808.44	\$	1,621,296.08

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount	
B9	A. Enroll SpEd Birth - Age 2		73.00
B1	B. Enroll SpEd 3-PK		79.00
B2	C. Kindergarten - Age 21		642.00
Z272	D. Enroll BEA Resident ([Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA]) (4,755.96 + 0.00)		4,755.96
Z273	E. Enroll SpEd% K-21 ([Enroll SpEd K-21] / [Enroll BEA Resident]) (642.00 / 4,755.96)		0.1350
Z274	F. SpEd K-21 Fund% IF ([Enroll SpEd% K-21]) <= ([SpEd Max Fund %]) THEN ([Enroll SpEd% K-21]) (0) ELSE ([SpEd Max Fund %]) (0) IF (0.1350) <= (0.13500) THEN (0.1350) (0) ELSE (0.13500) (0)		0.1350
Z275	G. Enroll SpEd K-21 Funded ([Enroll BEA Resident] * [SpEd K-21 Fund%]) (4,755.96 * 0.1350)		642.05
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 4,798.16 + 1,931.88 + 30.60 + 1,320.54 + 24.49	\$	8,105.67
Z277	I. SpEd 3-PK Allocation IF ([Co-op SpEd Alloc Rate]) > (0) THEN ([Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor]) (0) ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) (0) IF (0.00) > (0) THEN (79.00 * 0.00 * 1.15) (0) ELSE (79.00 * 8,105.67 * 1.15) (0)	\$	736,400.12
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$	20.37
Z280	2. Age K-21 Allocation IF ([Co-op SpEd Alloc Rate]) > (0) THEN ([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ([Enroll SpEd K-21]) ELSE ([SpEd BEA Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ([Enroll SpEd K-21 Funded]) IF (0.00) > (0) THEN (0.00 * 0.9609 - 20.37) * (642.00) ELSE (8,105.67 * 0.9609 - 20.37) * (642.05)	\$	4,987,680.87
B4	K. State Safety Net Award	\$	0.00
N7	L. Total 4121	\$	5,724,080.99

	([SpEd 3-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]) (736,400.12 + 4,987,680.87 + 0.00 + 0.00 + 0.00)		
N8	M. Total 4122 [Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor] 73.00 * 8,105.67 * 1.15	\$	680,471.00
N10	N. Total Sped Allocation [Total 4121] + [Total 4122] 5,724,080.99 + 680,471.00	\$	6,404,551.99

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2	O. Kindergarten - Age 21	642.00
Z284	P. SpEd Gen Apport IF ([Co-op SpEd Alloc Rate]) > (0) THEN ([Co-op SpEd Alloc Rate] * [Enroll SpEd K-21]) (0) ELSE ([SpEd BEA Rate] * [Enroll SpEd K-21]) (0) IF (0.00) > (0) THEN (0.00 * 642.00) (0) ELSE (8,105.67 * 642.00) (0)	\$ 5,203,840.14
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1738
Z286	R. SpEd Gen Apport Instruct ([SpEd Gen Apport]) / (1 + [Districtwide Allow]) (5,203,840.14) / (1 + 0.1738)	\$ 4,433,327.77
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.28890
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]) (4,433,327.77 * 0.28890)	\$ 1,280,788.39
Z291	Total program 21 ([Total 4121] + [Gen Apport 3121]) (5,724,080.99 + 1,280,788.39)	\$ 7,004,869.38

III. Special Education BEA Rate per Student Calculation - Acct 4121**BEA Calculated Staff Units**

Item Code			Amount
Z219	CIS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CIS\ Ratio\ K-3]$ $(381.50 + 378.55 + 394.00 + 380.92) * 0.071170$	\$	109.244
Z220	CIS BEA FTE 4 $([Enroll\ 4] * [SpEd\ CIS\ BEA\ Ratio\ 4])$ $(361.90 * 0.04601)$		16.651
Z221	CIS BEA FTE 5-6 $([Enroll\ 5-6] * [SpEd\ CIS\ BEA\ Ratio\ 5-6])$ $(738.76 * 0.04601)$		33.990
Z222	CIS BEA FTE 7-8 $([Enroll\ 7-8] * [SpEd\ CIS\ BEA\ Ratio\ 7-8])$ $(680.12 * 0.04623)$		31.442
Z223	CIS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CIS\ BEA\ Ratio\ 9-12]$ $(1,229.07 + 60.17 + 14.88 + 36.09 + 0.00 + 0.00 + 99.00 + 1.00) * 0.04858$		69.965
Z224	CIS BEA FTE K-12 $([CIS\ BEA\ FTE\ K-3] + [CIS\ BEA\ FTE\ 4] + [CIS\ BEA\ FTE\ 5-6] + [CIS\ BEA\ FTE\ 7-8] + [CIS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE]$ $(109.244 + 16.651 + 33.990 + 31.442 + 69.965) / 4,755.96$	\$	0.054940
Z555	CAS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(381.50 + 378.55 + 394.00 + 380.92) * 0.004334$	\$	6.653
Z555Z4	CAS BEA FTE 4 $([Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4])$ $(361.90 * 0.00399)$	\$	1.444
Z555Z6	CAS BEA FTE 5-6 $([Enroll\ 5-6] * [SpEd\ CAS\ BEA\ Ratio\ 5-6])$ $(738.76 * 0.00399)$	\$	2.948
Z555Z8	CAS BEA FTE 7-8 $([Enroll\ 7-8] * [SpEd\ CAS\ BEA\ Ratio\ 7-8])$ $(680.12 * 0.00399)$	\$	2.714
Z555Z12	CAS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CAS\ BEA\ Ratio\ 9-12]$ $(1,229.07 + 60.17 + 14.88 + 36.09 + 0.00 + 0.00 + 99.00 + 1.00) * 0.00403$	\$	5.804
593X	CAS Special Ed BEA Rate (K-12)	\$	0.00411

	$([CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(6.653 + 1.444 + 2.948 + 2.714 + 5.804) / 4,755.96$		
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K]$ $(381.50 + 378.55 + 394.00 + 380.92) * 0.018204$	\$	27.943
Z556Z4	CLS BEA FTE 4 $([Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4])$ $(361.90 * 0.01721)$	\$	6.228
Z556Z6	CLS BEA FTE 5-6 $([Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6])$ $(738.76 * 0.01721)$	\$	12.714
Z556Z8	CLS BEA FTE 7-8 $([Enroll\ 7-8] * [SpEd\ CLS\ BEA\ Ratio\ 7-8])$ $(680.12 * 0.01701)$	\$	11.569
Z556Z12	CLS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CLS\ BEA\ Ratio\ 9-12]$ $(1,229.07 + 60.17 + 14.88 + 36.09 + 0.00 + 0.00 + 99.00 + 1.00) * 0.01710$	\$	24.628
594X	CLS Special Ed BEA Rate (K-12) $([CLS\ BEA\ FTE\ K-3] + [CLS\ BEA\ FTE\ 4] + [CLS\ BEA\ FTE\ 5-6] + [CLS\ BEA\ FTE\ 7-8] + [CLS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(27.943 + 6.228 + 12.714 + 11.569 + 24.628) / 4,755.96$	\$	0.01747

Salary Allocation

Item Code			Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS - Salary Maint] * [CIS Mix] 0.054940 * 35,700.00 * 1.50791	\$	2,957.55
Z226	CIS BEA Salary Inc Total [CIS BEA FTE K-12] * [CIS - Salary Inc] * [Regionalization] - [CIS BEA Salary Maint Total] 0.054940 * 65,216.05 * 1.00 - 2,957.55	\$	625.42
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 2,957.55 + 625.42	\$	3,582.97
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] 0.00411 * 62,415.00	\$	256.53
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.00411 * 96,805.00 * 1.00 - 256.53	\$	141.34
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 256.53 + 141.34	\$	397.87
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] 0.01747 * 33,412.00	\$	583.71
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.01747 * 46,784.33 * 1.00 - 583.71	\$	233.61
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 583.71 + 233.61	\$	817.32
Z234	TOTAL Salary BEA [CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 3,582.97 + 397.87 + 817.32	\$	4,798.16

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] (0.054940 + 0.00411) * 9,360.00	\$	552.71
Z236	2. CIS/CAS BEA Insurance Inc Total (((CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance Inc]) - [CIS/CAS BEA Insurance Maint Total] ((0.054940 + 0.00411) * 10,127.64) - 552.71	\$	45.33
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] * [CLS Health Factor] 0.01747 * 9,360.00 * 1.152	\$	188.37
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.01747 * 10,127.64 * 1.152) - 188.37	\$	15.45
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (2,957.55 + 256.53) * 0.23650	\$	760.13
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (625.42 + 141.34) * 0.23010	\$	176.43
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 583.71 * 0.24670	\$	144.00
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 233.61 * 0.21170	\$	49.46
Z243	9. TOTAL Benefits BEA [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] 552.71 + 45.33 + 188.37 + 15.45 + 760.13 + 176.43 + 144.00 + 49.46	\$	1,931.88

Substitutes BEA

Item Code			Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * [Substitutes\ Days] * [Substitutes\ Rate]$ $(0.054940 * 0.9170) * 4.000 * 151.86$	\$	30.60

MSOC BEA

Item Code			Amount
Z245	MSOC BEA Per Student $([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] * [MSOC-Reg] + ([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(4,755.96 * 1,267.80 + (60.17 + 14.88 + 36.09 + 1,229.07 + 0.00 + 0.00 + 99.00 + 1.00) * 174.16) / 4,755.96$	\$	1,320.54

Professional Learning Days - Special Ed BEA

Z226pd	1. Professional Learning Days Salaries $([CIS\ BEA\ FTE\ K-12] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(0.054940 * 65,216.05 * 1.00 / 180.00 * 1.00)$	\$	19.91
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $([CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(19.91 * 0.23010)$	\$	4.58
4120pd	3. Total SpEd BEA Professional Learning Days $([CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits])$ $(19.91 + 4.58)$	\$	24.49

3. BEA Rate for Special Education

Item Code			Amount
Z246	Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $4,798.16 + 1,931.88 + 30.60 + 1,320.54 + 24.49$	\$	8,105.67

IV. Learning Assistance Program (LAP) – Acct 4155

Item Code		Amount	
Z067	A. Eligible Students - Regular LAP Students ([Enroll Total PY for LAP] * [LAP District Poverty %]) (4,573.51 * 0.4784)		2,187.97
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE (([LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((2,187.97 * 2.39750 * 36.00) / 15.00) / 900.00		13.988
Z068A	C. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((1,853.41 * 1.10000 * 36.00) / 15.00) / 900.00		5.44
Z075	D. Total LAP Staffing Units ([LAP CIS FTE] + [LAP HiPov CIS FTE]) (13.988 + 5.44)		19.43
Z069	E. LAP CIS Salary Maint ([Total LAP Staffing Units] * [CIS - Salary Maint] * [CIS Mix]) (19.43 * 35,700.00 * 1.50791)	\$	1,045,963.28
Z070	F. LAP CIS Salary Inc ([Total LAP Staffing Units] * [CIS - Salary Inc] * [Regionalization] - [LAP CIS Salary Maint]) (19.43 * 65,216.05 * 1.00 - 1,045,963.28)	\$	221,184.57
Z071	G. LAP CIS Insurance Benefits ([Total LAP Staffing Units] * [Certificated Health Insurance]) (19.43 * 9,360.00)	\$	181,864.80
Z072	H. LAP CIS Insurance Benefits Increase ([Total LAP Staffing Units] * [Certificated Health Insurance Inc]) - ([LAP CIS Insurance]) (19.43 * 10,127.64) - (181,864.80)	\$	14,915.25
Z073	I. LAP CIS Payroll Tax and Benefits Maint ([LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (1,045,963.28 * 0.23650)	\$	247,370.32
Z074	J. LAP CIS Payroll Tax and Benefits - Increase ([LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (221,184.57 * 0.23010)	\$	50,894.57
M56	K. Learning Assistance Program: Total Allocated MSOC ([Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library/Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$	0.00
Z070pd	L. Professional Learning Days - LAP 1. Professional Learning Days Salaries	\$	7,039.71

	$([Total\ LAP\ Staffing\ Units] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(19.43 * 65,216.05 * 1.00 / 180.00 * 1.00)$		
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits $([LAP\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(7,039.71 * 0.23010)$	\$	1,619.84
4155pd	3. Total LAP Professional Learning Days $([LAP\ CIS\ PD\ Salary] + [LAP\ CIS\ PD\ Benefits])$ $(7,039.71 + 1,619.84)$	\$	8,659.55
O7	AM. Lap Total $([LAP\ CIS\ Salary\ Maint] + [LAP\ CIS\ Salary\ Inc] + [LAP\ CIS\ Insurance] + [LAP\ CIS\ Insurance\ Inc] + [LAP\ CIS\ Benefits\ Maint] + [LAP\ CIS\ Benefits\ Inc] + [Total\ MSOC -LAP] + [Total\ LAP\ PD])$ $(1,045,963.28 + 221,184.57 + 181,864.80 + 14,915.25 + 247,370.32 + 50,894.57 + 0.00 + 8,659.55)$	\$	1,770,852.34

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]) (108.71 + 37.14 + 0.00)	\$	145.85
A62	B. TBIP Enroll K-6 Subtotal	\$	108.71
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] ((108.71 * 4.778 * 36.00) / 15.00) / 900.00		1.385
A63	D. TBIP Enroll 7-8 Subtotal	\$	37.14
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] ((37.14 * 6.778 * 36.00) / 15.00) / 900.00	\$	0.671
A64	F. TBIP Enroll 9-12 Subtotal	\$	0.00
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] ((0.00 * 6.778 * 36.00) / 15.00) / 900.00	\$	0.000
A65	H. TBIP Exited Kindergarten - Grade 12	\$	0.00
Z554	I. TBIP Staffing Units Exited Students (([Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((0.00 * 3.000 * 36.00) / 15.00) / 900.00		0.000
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] 1.385 + 0.671 + 0.000 + 0.000		2.056
Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 2.056 * 35,700.00 * 1.50791	\$	110,679.39
Z079	L. TBIP CIS Salary Inc [Total TBIP CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [TBIP CIS Salary Maint] 2.056 * 65,216.05 * 1.00 - 110,679.39	\$	23,404.81
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 2.056 * 9,360.00	\$	19,244.16
Z081	N. TBIP CIS Insurance Inc	\$	1,578.27

	$([Total\ TBIP\ CIS\ FTE] * [Certificated\ Health\ Insurance\ Inc]) - ([TBIP\ CIS\ Insurance])$ $(2.056 * 10,127.64) - (19,244.16)$		
Z082	O. TBIP CIS Benefits Maint $([TBIP\ CIS\ Salary\ Maint] * [CIS/CAS - Benefits\ Maint])$ $(110,679.39 * 0.23650)$	\$	26,175.68
Z083	P. TBIP CIS Benefits Inc $([TBIP\ CIS\ Salary\ Inc] * [CIS/CAS - Benefits\ Inc])$ $(23,404.81 * 0.23010)$	\$	5,385.45
M48	Q. Transitional Bilingual: Total Allocated MSOC $([Total\ MSOC\ Technology-TBIP] + [Total\ MSOC\ Utilities-TBIP] + [Total\ MSOC\ Curriculum-TBIP] + [Total\ MSOC\ Library/Supplies-TBIP] + [Total\ MSOC\ Prof\ Dvlp-TBIP] + [Total\ MSOC\ Facilities-TBIP] + [Total\ MSOC\ Districtwide-TBIP])$ $(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)$	\$	0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries $([Total\ TBIP\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(2.056 * 65,216.05 * 1.00 / 180.00 * 1.00)$	\$	744.91
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits $([TBIP\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(744.91 * 0.23010)$	\$	171.40
4165pd	3. Total TBIP Professional Learning Days $([TBIP\ CIS\ PD\ Salary] + [TBIP\ CIS\ PD\ Benefits])$ $(744.91 + 171.40)$	\$	916.31
Z085	S. TBIP TOTAL $([TBIP\ CIS\ Salary\ Maint] + [TBIP\ CIS\ Salary\ Inc] + [TBIP\ CIS\ Insurance] + [TBIP\ CIS\ Insurance\ Inc] + [TBIP\ CIS\ Benefits\ Maint] + [TBIP\ CIS\ Benefits\ Inc] + [TOTAL\ MSOC -TBIP] + [Total\ TBIP\ PD])$ $(110,679.39 + 23,404.81 + 19,244.16 + 1,578.27 + 26,175.68 + 5,385.45 + 0.00 + 916.31)$	\$	187,384.07
Z476	T. TBIP WithHold Amount $([TBIP\ TOTAL] * [TBIP\ WithHold\ Factor])$ $(187,384.07 * 0.0257)$	\$	4,815.77
Z477	U. TBIP Net Total $([TBIP\ TOTAL] - [TBIP\ WithHold\ Amount])$ $(187,384.07 - 4,815.77)$	\$	182,568.30

VI. Highly Capable (HiCap) – Acct 4174

Item Code		Amount	
Z086	A. HiCap Students ([Enroll Total w/ Run Start and Dropout and ALE] * [HiCap % Enroll]) (4,755.96 * 0.05000)		237.80
Z087	B. HiCap CIS FTE (([HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year]) / [HiCap Class Size]) / [Instruct Hr/Year] ((237.80 * 2.1590 * 36.00) / 15.00) / 900.00		1.369
Z088	C. HiCap CIS Salary Maint ([HiCap CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (1.369 * 35,700.00 * 1.50791)	\$	73,696.54
Z089	D. HiCap CIS Salary Inc ([HiCap CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [HiCap CIS Salary Maint]) (1.369 * 65,216.05 * 1.00 - 73,696.54)	\$	15,584.23
Z090	E. HiCap CIS Insurance ([HiCap CIS FTE] * [Certificated Health Insurance]) (1.369 * 9,360.00)	\$	12,813.84
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc]) - ([HiCap CIS Insurance]) (1.369 * 10,127.64) - (12,813.84)	\$	1,050.90
Z092	G. HiCap CIS Benefits Maint ([HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (73,696.54 * 0.23650)	\$	17,429.23
Z093	H. HiCap CIS Benefits Inc ([HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (15,584.23 * 0.23010)	\$	3,585.93
Z094	I. Total MSOC -HiCap ([Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library/Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$	0.00
	J. Professional Learning Days - HiCap		
Z089pd	1. Professional Learning Days Salaries ([HiCap CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (1.369 * 65,216.05 * 1.00 / 180.00 * 1.00)	\$	496.00
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits ([HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]) (496.00 * 0.23010)	\$	114.13
4174pd	3. Total HiCap Professional Learning Days	\$	610.13

	([HiCap CIS PD Salary] + [HiCap CIS PD Benefits]) (496.00 + 114.13)		
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] + [Total HiCap PD]) (73,696.54 + 15,584.23 + 12,813.84 + 1,050.90 + 17,429.23 + 3,585.93 + 0.00 + 610.13)	\$	124,770.80

VII. School Food Service – Acct 4198

Item Code		Amount	
S5	A. Total School Food Service Allocation ([Tot Type A Lunches Srvd] + [Tot Rdcd F&R Bfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd]) (0.00 + 21,780.00 + 6,600.00 + 0.00)	\$	28,380.00
S1	B. Total Type A Lunches Served ([Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate]) (0.00 * 0.200000)		0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served ([Est FRPB] * [Free/Red Bfast Rate]) (121,000.00 * 0.180000)		21,780.00
S3	D. Total Reduced Price Breakfasts Served ([Est RPB] * [Rdcd Only Bfast Rate]) (22,000.00 * 0.30)		6,600.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) ([Est RPL K3] * [Rdcd Only Lunch Rate]) (0.00 * 0.2000)		0.00

VIII. 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]) (2,222,451.71 + 0.00)	\$	2,222,451.71

Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	1,853.41	1,239.48
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	423,878.00	524,699.10

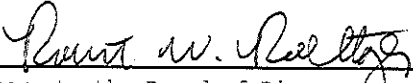
APPENDIX B

F-195 BUDGET DETAIL BY FUND

CERTIFICATION

As Secretary to the Board of Directors of Cheney School District School District No. 360 of Spokane County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

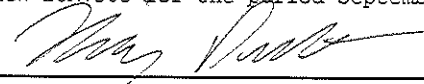
- (a) established the total appropriation expenditure amount for each fund for the fiscal year; and
- (b) the budget for each fund represents the budget as adopted by the Board of Directors; and
- (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
- (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
- (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
- (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.


Secretary to the Board of Directors

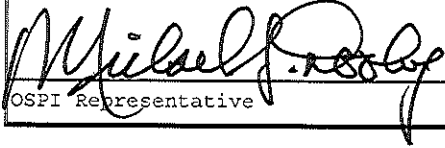
6/27/18
Budget Adoption Date

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, 2018 through August 31, 2019.


ESD Superintendent or Designee

8-9-18
Date


OSPI Representative

9-26-2018
Date

Lock and Print Date: 06/18/2018

RECEIVED

SEP 11 2018

School Apportionment and Financial Services

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Cheney School District No.360

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	64,098,631	395,641	9,525,893	2,710,000	428,878
Total Appropriation (Expenditures)	64,014,504	423,610	9,127,376	42,940,047	890,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	84,127	-27,969	398,517	-40,230,047	-461,122
Beginning Total Fund Balance	6,234,374	345,070	3,356,244	43,250,597	866,894
Ending Total Fund Balance	6,318,501	317,101	3,754,761	3,020,550	405,772

**SECTION B: EXCESS LEVIES FOR 2019
COLLECTION**

Excess levies approved by voters for 2019 collection	5,800,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	400,000	0	0	0	0
Net excess levy amount for 2019 collection after rollback	5,400,000	XXXX	8,892,000	0	0

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

Cheney School District No.360

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,575.03		4,670.00		4,755.96	
FTE Certificated Employees	338.198		365.281		381.458	
FTE Classified Employees	195.968		208.817		221.283	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	53,153,490		58,337,945		64,098,631	
Total Expenditures	51,531,369		58,300,058		64,014,504	
Total Beginning Fund Balance	4,459,564		5,404,206		6,234,374	
Total Ending Fund Balance	6,081,685		5,442,093		6,318,501	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	26,844,394	52.09	32,794,667	56.25	34,947,434	54.59
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	8,402,677	16.31	9,283,558	15.92	9,903,020	15.47
Vocational Instruction	1,234,660	2.40	1,452,709	2.49	1,857,617	2.90
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,979,187	5.78	3,172,974	5.44	4,610,850	7.20
Other Instructional Programs	432,336	0.84	522,328	0.90	523,316	0.82
Community Services	57,958	0.11	33,000	0.06	37,000	0.06
Support Services	11,580,158	22.47	11,040,822	18.94	12,135,267	18.96
Total - Program Groups	51,531,369	100.00	58,300,058	100.00	64,014,504	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	30,658,801	59.50	37,758,640	64.77	40,553,563	63.35
Teaching Support	5,570,546	10.81	5,651,502	9.69	7,131,111	11.14
Other Supportive Activities	9,388,119	18.22	8,855,346	15.19	9,670,010	15.11
Building Administration	2,913,666	5.65	2,916,482	5.00	2,994,203	4.68
Central Administration	3,000,237	5.82	3,118,088	5.35	3,665,617	5.73
Total - Activity Groups	51,531,369	100.00	58,300,058	100.00	64,014,504	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	22,713,325	44.08	26,380,993	45.25	28,972,306	45.26
Classified Salaries	8,505,877	16.51	8,993,096	15.43	9,917,352	15.49

Cheney School District No.360

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	12,156,166	23.59	13,836,384	23.73	15,138,653	23.65
Supplies, Instructional Resources and Noncapitalized Items	3,258,083	6.32	3,919,672	6.72	4,626,939	7.23
Purchased Services	4,318,309	8.38	4,718,573	8.09	4,871,568	7.61
Travel	190,112	0.37	157,240	0.27	165,283	0.26
Capital Outlay	389,496	0.76	294,100	0.50	322,403	0.50
Total - Objects	51,531,369	100.00	58,300,058	100.00	64,014,504	100.00

Cheney School District No.360

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	373.50	376.00	381.50
2. Grade 1	378.60	372.00	378.55
3. Grade 2	350.10	379.00	394.00
4. Grade 3	348.90	351.00	380.92
5. Grade 4	378.30	352.00	361.90
6. Grade 5	348.62	392.00	337.62
7. Grade 6	346.90	359.00	401.14
8. Grade 7	334.22	362.00	330.00
9. Grade 8	359.16	351.00	350.12
10. Grade 9	324.32	354.00	350.72
11. Grade 10	301.52	305.00	337.64
12. Grade 11 (excluding Running Start)	271.92	276.00	288.86
13. Grade 12 (excluding Running Start)	260.48	250.00	251.85
14. SUBTOTAL	4,376.54	4,479.00	4,544.82
15. Running Start	75.67	75.00	100.00
16. Dropout Reengagement Enrollment	12.91	0.00	0.00
17. ALE Enrollment	109.91	116.00	111.14
18. TOTAL K-12	4,575.03	4,670.00	4,755.96
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	338.198	365.281	381.458
2. General Fund FTE Classified Employees /4	195.968	208.817	221.283

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

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

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

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

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

Cheney School District No.360

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,444,359	9,577,600	7,230,240
2000 Local Nontax Support	884,148	822,000	925,000
3000 State, General Purpose	31,167,293	34,348,412	40,450,982
4000 State, Special Purpose	7,890,297	9,176,568	11,036,538
5000 Federal, General Purpose	15,937	0	0
6000 Federal, Special Purpose	3,719,525	3,354,365	3,421,872
7000 Revenues from Other School Districts	25,752	25,000	30,000
8000 Revenues from Other Entities	6,179	1,034,000	1,003,999
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	53,153,490	58,337,945	64,098,631
EXPENDITURES			
00 Regular Instruction	26,844,394	32,794,667	34,947,434
10 Federal Stimulus	0	0	0
20 Special Education Instruction	8,402,677	9,283,558	9,903,020
30 Vocational Education Instruction	1,234,660	1,452,709	1,857,617
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,979,187	3,172,974	4,610,850
70 Other Instructional Programs	432,336	522,328	523,316
80 Community Services	57,958	33,000	37,000
90 Support Services	11,580,158	11,040,822	12,135,267
B. TOTAL EXPENDITURES	51,531,369	58,300,058	64,014,504
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,622,121	37,887	84,127
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	109,059	121,053	97,909
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Cheney School District No.360

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	320,013	320,013	450,000
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	130,160	130,160	150,000
G.L.872 Committed to Economic Stabilization	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	273,158	280,000	320,000
G.L.890 Unassigned Fund Balance	1,120,421	1,918,333	2,299,568
G.L.891 Unassigned to Minimum Fund Balance Policy		2,634,647	2,916,897
F. TOTAL BEGINNING FUND BALANCE	4,459,564	5,404,206	6,234,374
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	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	57,458	121,053	97,909
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	446,120	320,013	450,000
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	130,160	130,160	150,000
G.L.872 Committed to Economic Stabilization	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	310,719	285,000	320,000
G.L.890 Unassigned Fund Balance	2,479,554	1,668,970	2,095,661
G.L.891 Unassigned to Minimum Fund Balance Policy	2,657,675	2,916,897	3,204,931
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,081,685	5,442,093	6,318,501

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

Cheney School District No.360

SUMMARY OF GENERAL 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. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	9,442,771	9,577,600	7,230,240
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,588	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	9,444,359	9,577,600	7,230,240
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	131,073	130,000	158,000
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	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	33,130	32,000	35,000
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	28,792	24,000	24,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	357,311	354,000	388,000
2300 Investment Earnings	48,972	50,000	52,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	46,979	30,000	45,000
2600 Fines and Damages	8,472	4,000	10,000
2700 Rentals and Leases	31,336	32,000	33,000
2800 Insurance Recoveries	53,510	1,000	5,000
2900 Local Support Nontax, Unassigned	107,766	115,000	120,000
2910 E-Rate	36,805	50,000	55,000
2000 TOTAL LOCAL SUPPORT NONTAX	884,148	822,000	925,000
STATE, GENERAL PURPOSE			
3100 Apportionment	28,484,478	31,128,435	37,602,312

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121 Special Education--General Apportionment	1,124,971	1,294,977	1,280,788
3300 Local Effort Assistance	1,557,844	1,925,000	1,567,882
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	31,167,293	34,348,412	40,450,982
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	4,084,880	4,860,815	5,724,081
4122 Special Ed-Infants and Toddlers-State	390,060	475,993	680,471
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,038,194	1,394,217	1,770,852
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	239,459	250,000	302,963
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	146,097	159,333	182,568
4174 Highly Capable	45,683	104,741	124,771
4188 Childcare	0	0	0
4198 School Food Services	40,241	26,469	28,380
4199 Transportation--Operations	1,905,683	1,905,000	2,222,452
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 Speical and Pilot Programs--Other State Agencies	0	0	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	7,890,297	9,176,568	11,036,538
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

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	15,937	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	15,937	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	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	830,235	811,475	844,982
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	32,823	25,000	27,430
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,033,467	931,010	826,153
6152 School Improve, Fed Other Title Grants under ESEA, Fed	608,620	395,839	455,283
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	11,646	17,041	18,024
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	16,084	14,000	60,000
6198 School Food Services	1,048,709	1,045,000	1,060,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
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

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	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	0	0	0
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
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
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	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	137,942	115,000	130,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,719,525	3,354,365	3,421,872
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	25,752	25,000	30,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	25,752	25,000	30,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	3,000	3,000
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	5,363	1,000	1,000
8500 Nonfederal, ESD	816	1,030,000	999,999
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 ENTITIES	6,179	1,034,000	1,003,999
OTHER FINANCING SOURCES			

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	53,153,490	58,337,945	64,098,631

Cheney School District No.360

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	26,299,859	32,268,220	34,417,277
02 Alternative Learning Experience	544,535	526,447	530,157
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	26,844,394	32,794,667	34,947,434
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	7,166,336	8,121,224	8,508,654
22 Special Education, Infants and Toddlers, State	409,580	350,000	500,000
24 Special Education, Supplemental, Federal	826,761	812,334	894,366
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	8,402,677	9,283,558	9,903,020
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,101,809	1,282,364	1,662,238
34 Middle School Career and Technical Education, State	75,088	134,682	158,389
38 Vocational, Federal	57,763	35,663	36,990
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,234,660	1,452,709	1,857,617
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,003,171	1,056,784	858,931
52 Other Title Grants under ESEA-Federal	590,846	409,720	445,234
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,005,172	1,296,167	2,501,980
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Cheney School District No.360

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	232,567	235,638	529,705
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	11,534	16,530	101,958
65 Transitional Bilingual, State	135,897	158,135	173,042
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,979,187	3,172,974	4,610,850
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	39,510	109,039	96,510
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	392,826	413,289	426,806
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	432,336	522,328	523,316
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	57,958	33,000	37,000
80 TOTAL COMMUNITY SERVICES	57,958	33,000	37,000
SUPPORT SERVICES			
97 District-wide Support	7,630,754	7,030,713	7,848,543
98 School Food Services	1,816,097	1,743,879	1,852,015
99 Pupil Transportation	2,133,307	2,266,230	2,434,709
90 TOTAL SUPPORT SERVICES	11,580,158	11,040,822	12,135,267
TOTAL PROGRAM EXPENDITURES	51,531,369	58,300,058	64,014,504

Cheney School District No.360

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	34,417,277	367,677		19,633,110	2,345,218	8,341,273	2,173,857	1,444,781	62,361	49,000
02 ALE	530,157	68		219,847	54,957	109,566	27,469	118,250	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	34,947,434	367,745		19,852,957	2,400,175	8,450,839	2,201,326	1,563,031	62,361	49,000
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	8,508,654	4,500		4,063,797	2,058,350	2,209,097	73,012	93,198	6,700	0
22 Sp Ed, I&T, St	500,000	0		0	0	0	0	500,000	0	0
24 Sp Ed, Sup, Fed	894,366	0		608,179	28,280	247,638	8,269	0	2,000	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	9,903,020	4,500		4,671,976	2,086,630	2,456,735	81,281	593,198	8,700	0
31 Voc, Basic, St	1,662,238	3,000		1,052,394	49,920	411,844	66,737	18,100	26,640	33,603
34 MidSchCar/Tec	158,389	0		101,146	0	37,243	20,000	0	0	0
38 Voc, Fed	36,990	0		0	22,365	14,625	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Cheney School District No.360

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,857,617	3,000		1,153,540	72,285	463,712	86,737	18,100	26,640	33,603
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
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	858,931	0		462,552	143,878	210,961	5,959	34,839	742	0
52 Other Title Grants under ESEA -Federal	445,234	13,000	0	135,000	100,786	78,110	15,363	92,825	10,150	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,501,980	0		1,729,136	132,638	625,185	14,021	1,000	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	529,705	0		310,367	86,688	123,261	1,000	8,389	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	101,958	0		50,630	0	26,280	1,870	22,838	340	0
65 Tran Biling, St	173,042	0		72,893	51,812	43,337	3,000	1,500	500	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Cheney School District No.360

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
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	4,610,850	13,000	0	2,760,578	515,802	1,107,134	41,213	161,391	11,732	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	96,510	2,000		21,083	0	7,819	61,608	4,000	0	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	426,806	500		210,192	54,361	102,229	40,274	18,000	1,250	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	523,316	2,500		231,275	54,361	110,048	101,882	22,000	1,250	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 Child Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	37,000	20,000	0	0	0	0	17,000	0	0	0
TOTAL COMMUNITY SERVICES	37,000	20,000	0	0	0	0	17,000	0	0	0
97 Distwide Suppt	7,848,543	0	-11,991	301,980	2,806,572	1,420,481	735,000	2,342,001	47,500	207,000
98 Schl Food Serv	1,852,015	0	0	0	564,529	352,539	918,000	9,847	2,100	5,000
99 Pupil Transp	2,434,709	0	-398,754	0	1,416,998	777,165	444,500	162,000	5,000	27,800

Cheney School District No.360

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	12,135,267	0	-410,745	301,980	4,788,099	2,550,185	2,097,500	2,513,848	54,600	239,800
OBJECT TOTALS	64,014,504	410,745	-410,745	28,972,306	9,917,352	15,138,653	4,626,939	4,871,568	165,283	322,403

Cheney School No. 360

PROGRAM 01 - Basic Education

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	453,285	0		280,274	53,869	115,742	0	3,400	0	0
22 Lrn Resrc	591,735	0		304,505	88,468	175,757	22,005	1,000	0	0
23 Princ Off	2,928,048	0		1,710,555	376,249	783,594	18,300	35,000	4,350	0
24 Guid/Coun	1,289,807	0		874,573	31,820	374,314	8,950	0	150	0
25 Pupil M/S	406,565	0		0	197,926	96,639	0	100,000	0	12,000
26 Health	716,402	0		250,699	208,531	171,122	6,750	76,000	3,300	0
27 Teaching	25,269,740	23,797		15,400,848	1,143,169	6,429,002	1,533,143	681,681	21,100	37,000
28 Extracur	1,509,534	343,880		603,378	242,186	175,781	49,209	65,100	30,000	0
29 Pmt to SD	400,000							400,000		
31 InstProDev	226,283	0		82,400	3,000	19,322	35,500	82,600	3,461	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	500,000	0		0	0	0	500,000	0	0	0
34 Prof Lrng St	125,878	0		125,878		0	0	0	0	0
Total	34,417,277	367,677		19,633,110	2,345,218	8,341,273	2,173,857	1,444,781	62,361	49,000
FTE PROGRAM STAFF				260.491	40.933					

Cheney School No. 360

PROGRAM 02 - Alternative Learning Experience

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	50,646	0		0	32,424	18,222	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	479,511	68		219,847	22,533	91,344	27,469	118,250	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
Total	530,157	68		219,847	54,957	109,566	27,469	118,250	0	0
FTE PROGRAM STAFF				3.073	1.485					

Cheney School No. 360

PROGRAM 21 - Special Education, Supplemental, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	486,489	0		216,791	123,880	139,318	2,500	3,000	1,000	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	176,698	0		124,270	0	52,428	0	0	0	0
25 Pupil M/S	143,500	0		0	79,396	64,104	0	0	0	0
26 Health	1,837,896	0		1,292,379	0	507,817	6,000	29,000	2,700	0
27 Teaching	5,851,299	4,500		2,424,857	1,854,574	1,444,056	63,812	58,000	1,500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	12,772	0		5,500	500	1,374	700	3,198	1,500	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
Total	8,508,654	4,500		4,063,797	2,058,350	2,209,097	73,012	93,198	6,700	0
FTE PROGRAM STAFF				60.048	60.686					

Cheney School No. 360

PROGRAM 22 - Special Education, Infants and Toddlers, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	500,000	0	0	0	0	0	0	500,000	0	0
28 Extracur	0	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	0
32 Inst Tech	0	0	0		0	0	0	0	0	0
33 Curriculum	0	0	0	0	0	0	0	0	0	0
34 Prof Lrng St	0	0	0	0		0	0	0	0	0
Total	500,000	0	0	0	0	0	0	500,000	0	0
FTE PROGRAM STAFF				0.000	0.000					

Cheney School No. 360

PROGRAM 24 - Special Education, Supplemental, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	221,471	0		160,663	0	60,808	0	0	0	0
27 Teaching	672,895	0		447,516	28,280	186,830	8,269	0	2,000	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
Total	894,366	0		608,179	28,280	247,638	8,269	0	2,000	0
FTE PROGRAM STAFF				8.500	0.639					

Cheney School No. 360

PROGRAM 31 - Vocational, Basic, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	8,611	0		7,000	0	1,611	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	102,445	0		71,392	0	28,347	206	2,500	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,550,182	2,000		974,002	49,920	381,886	66,531	15,600	26,640	33,603
28 Extracur	1,000	1,000		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
Total	1,662,238	3,000		1,052,394	49,920	411,844	66,737	18,100	26,640	33,603
FTE PROGRAM STAFF				12.300	1.000					

Cheney School No. 360

PROGRAM 34 - Middle School Career and Technical Education, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	158,389	0		101,146	0	37,243	20,000	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
Total	158,389	0		101,146	0	37,243	20,000	0	0	0
FTE PROGRAM STAFF				1.190	0.000					

Cheney School No. 360

PROGRAM 38 - Vocational, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	36,990	0		0	22,365	14,625	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
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	36,990	0		0	22,365	14,625	0	0	0	0
FTE PROGRAM STAFF				0.000	0.606					

Cheney School No. 360

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

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	197	0		0	0	0	113	84	0	0
22 Lrn Resrc	1,083	0		0	0	0	1,083	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	595,567	0		301,676	141,578	149,041	2,400	348	524	0
29 Pmt to SD	0							0		
31 InstProDev	262,084	0		160,876	2,300	61,920	2,363	34,407	218	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	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	858,931	0		462,552	143,878	210,961	5,959	34,839	742	0
FTE PROGRAM STAFF				6.050	3.930					

Cheney School No. 360

PROGRAM 52 - Other Title Grants under ESEA-Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	134,354	0		0	91,680	42,174	0	0	500	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	15,509	0	0	0	9,106	6,403	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	226,996	13,000		135,000	0	29,533	10,363	39,100	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	68,375	0		0	0	0	5,000	53,725	9,650	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	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	445,234	13,000	0	135,000	100,786	78,110	15,363	92,825	10,150	0
FTE PROGRAM STAFF				0.000	1.772					

Cheney School No. 360

PROGRAM 55 - Learning Assistance Program (LAP), State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	97,424	0		49,276	21,112	27,036	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,046,588	0		1,421,266	110,526	499,775	14,021	1,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	357,968	0		258,594	1,000	98,374	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	2,501,980	0		1,729,136	132,638	625,185	14,021	1,000	0	0
FTE PROGRAM STAFF				19.056	3.767					

Cheney School No. 360

PROGRAM 58 - Special and Pilot Programs, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	5,000	0		0	0	0	0	5,000	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	523,705	0		310,367	86,688	123,261	0	3,389	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,000	0		0	0	0	1,000	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
Total	529,705	0		310,367	86,688	123,261	1,000	8,389	0	0
FTE PROGRAM STAFF				3.000	2.408					

Cheney School No. 360

PROGRAM 64 - Limited English Proficiency, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	77,160	0		50,630	0	26,280	250	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	24,798	0		0	0	0	1,620	22,838	340	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	101,958	0		50,630	0	26,280	1,870	22,838	340	0
FTE PROGRAM STAFF				0.750	0.000					

Cheney School No. 360

PROGRAM 65 - Transitional Bilingual, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	171,205	0		72,893	50,312	43,000	3,000	1,500	500	0
29 Pmt to SD	0							0		
31 InstProDev	1,837	0		0	1,500	337	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
Total	173,042	0		72,893	51,812	43,337	3,000	1,500	500	0
FTE PROGRAM STAFF				1.250	1.527					

Cheney School No. 360

PROGRAM 74 - Highly Capable

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	96,510	2,000		21,083	0	7,819	61,608	4,000	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
Total	96,510	2,000		21,083	0	7,819	61,608	4,000	0	0
FTE PROGRAM STAFF				0.250	0.000					

Cheney School No. 360

PROGRAM 79 - Instructional Programs, Other

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	406,282	500		209,352	54,361	102,045	40,024	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	20,524	0		840	0	184	250	18,000	1,250	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	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
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	426,806	500		210,192	54,361	102,229	40,274	18,000	1,250	0
FTE PROGRAM STAFF				3.500	1.558					

Cheney School No. 360

PROGRAM 89 - Other Community Services

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	17,000	0		0	0	0	17,000	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
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	20,000	20,000	0	0	0	0	0	0	0	0
Total	37,000	20,000	0	0	0	0	17,000	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

Cheney School No. 360

PROGRAM 97 - District-wide Support

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	133,500	0			0	0	6,000	110,000	17,500	0
12 Supt Off	405,704	0		159,400	82,837	75,467	28,000	50,000	10,000	0
13 Busns Off	690,092	0		0	426,321	167,771	13,000	70,000	10,000	3,000
14 HR	475,372	0		142,580	160,239	111,553	15,000	41,000	5,000	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	311,514	0		0	220,261	88,253	1,000	500	1,500	0
62 Grnd Mnt	581,192	0			328,120	146,072	90,000	6,000	1,000	10,000
63 Oper Bldg	1,723,610	0			1,020,754	576,356	125,000	1,500	0	0
64 Maintnce	880,942	0	0		371,320	167,622	210,000	90,000	500	41,500
65 Utilities	1,118,001	0	0		0	0	0	1,118,001	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	445,000	0					0	445,000		0
72 Info Sys	909,354	0	0	0	143,660	64,694	163,000	401,000	2,000	135,000
73 Printing	103,753	0	0	0	53,060	22,693	20,000	8,000	0	0
74 Warehouse	11,500	0	0	0	0	0	4,000	0	0	7,500
75 Mtr Pool	59,009	0	-11,991	0	0	0	60,000	1,000	0	10,000
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	7,848,543	0	-11,991	301,980	2,806,572	1,420,481	735,000	2,342,001	47,500	207,000
FTE PROGRAM STAFF				2.000	57.031					

Cheney School No. 360

PROGRAM 98 - School Food Services

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	88,349	0		0	69,685	15,064	2,000	0	1,600	0
42 Food	903,000	0					903,000	0		
44 Operation	860,666	0			494,844	337,475	13,000	9,847	500	5,000
49 Transfers	0		0							
Total	1,852,015	0	0	0	564,529	352,539	918,000	9,847	2,100	5,000
FTE PROGRAM STAFF				0.000	13.689					

Cheney School No. 360

PROGRAM 99 - Pupil Transportation

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	380,726	0		0	261,225	103,501	5,000	7,000	4,000	0
52 Operation	1,956,306	0			961,813	581,993	346,500	65,000	1,000	0
53 Maintnce	411,431	0			193,960	91,671	93,000	5,000	0	27,800
56 Insurance	85,000							85,000		
59 Transfers	-398,754		-398,754							
Total	2,434,709	0	-398,754	0	1,416,998	777,165	444,500	162,000	5,000	27,800
FTE PROGRAM STAFF				0.000	30.252					

Cheney School District No.360

SALARY EXHIBIT -- 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/
01-21-130	OTHER DISTRICT ADMINISTRATOR	2.500	115,551	96,313	109,561.60	273,904
01-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,370
ACTIVITY CODE 21 TOTAL		2.500				280,274
01-22-410	LIBRARY MEDIA SPECIALIST	4.500	75,393	40,539	63,591.78	286,163
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,444
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,898
ACTIVITY CODE 22 TOTAL		4.500				304,505
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	67,414
01-23-210	ELEMENTARY PRINCIPAL	6.500	109,456	48,156	96,113.54	624,738
01-23-212	ELEMENTARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,770
01-23-220	ELEMENTARY VICE PRINCIPAL	1.000	107,239	107,239	107,239.00	107,239
01-23-230	SECONDARY PRINCIPAL	7.000	121,289	98,846	109,452.57	766,168
01-23-232	SECONDARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,012
01-23-240	SECONDARY VICE PRINCIPAL	1.000	105,777	105,777	105,777.00	105,777
01-23-242	SECONDARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,437
ACTIVITY CODE 23 TOTAL		15.500				1,710,555
01-24-420	COUNSELOR	13.000	75,393	49,535	61,039.69	793,516
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,949
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	63,108
ACTIVITY CODE 24 TOTAL		13.000				874,573
01-26-430	OCCUPATIONAL THERAPIST	1.000	61,094	61,094	61,094.00	61,094
01-26-470	NURSE	4.000	48,776	42,099	44,906.50	179,626

Cheney School District No.360

SALARY EXHIBIT -- 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/
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,979
ACTIVITY CODE 26 TOTAL		5.000				250,699
01-27-001	SICK LEAVE	0.000	0	0	0.00	105,000
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	537,500
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	470,472
01-27-310	ELEMENTARY HOMEROOM TEACHER	117.219	75,393	40,539	58,849.51	6,898,281
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	52,688
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	387,888
01-27-320	SECONDARY TEACHER	99.022	300,000	40,539	63,753.15	6,312,964
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	88,251
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	339,450
01-27-400	OTHER SUPPORT PERSONNEL	2.750	75,393	68,981	72,478.91	199,317
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,063
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,974
ACTIVITY CODE 27 TOTAL		218.991				15,400,848
01-28-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,070
01-28-320	SECONDARY TEACHER	1.000	72,189	72,189	72,189.00	72,189
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	495,344
01-28-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	17,040
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,735
ACTIVITY CODE 28 TOTAL		1.000				603,378
01-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	26,420
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,980

Cheney School District No.360

SALARY EXHIBIT -- 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/
01-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	50,000
ACTIVITY CODE 31 TOTAL		0.000				82,400
01-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	125,878
ACTIVITY CODE 34 TOTAL		0.000				125,878
PROGRAM TOTAL		260.491				19,633,110

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.

Cheney School District No.360

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
02-27-310	ELEMENTARY HOMEROOM TEACHER	1.878	70,774	53,844	64,542.07	121,210
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,538
02-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,376
02-27-320	SECONDARY TEACHER	1.195	75,393	64,894	70,853.56	84,670
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,075
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,978
ACTIVITY CODE 27 TOTAL		3.073				219,847
PROGRAM TOTAL		3.073				219,847

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	115,551	115,551	115,551.00	115,551
21-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,687
21-21-250	OTHER SCHOOL ADMINISTRATOR	1.000	96,313	96,313	96,313.00	96,313
21-21-252	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,240
ACTIVITY CODE 21 TOTAL		2.000				216,791
21-24-420	COUNSELOR	2.000	57,240	55,499	56,369.50	112,739
21-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,500
21-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,031
ACTIVITY CODE 24 TOTAL		2.000				124,270
21-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,000
21-26-430	OCCUPATIONAL THERAPIST	3.000	72,189	50,649	61,007.00	183,021
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,500
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,168
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	7.000	75,393	53,709	67,672.86	473,710
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,250
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	26,317
21-26-460	PSYCHOLOGIST	5.617	75,393	50,649	67,098.99	376,895
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,825
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,917
21-26-480	PHYSICAL THERAPIST	2.417	56,691	54,983	55,778.24	134,816
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	45,076
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,884
ACTIVITY CODE 26 TOTAL		18.034				1,292,379

Cheney School District No.360

SALARY EXHIBIT -- 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/
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	42,500
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	17,500
21-27-310	ELEMENTARY HOMEROOM TEACHER	22.344	75,393	41,580	57,541.44	1,285,706
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,307
21-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	64,642
21-27-320	SECONDARY TEACHER	14.670	75,393	41,580	59,709.61	875,940
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,399
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	43,251
21-27-330	OTHER TEACHER	1.000	67,843	67,843	67,843.00	67,843
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,769
ACTIVITY CODE 27 TOTAL		38.014				2,424,857
21-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,000
21-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,500
ACTIVITY CODE 31 TOTAL		0.000				5,500
PROGRAM TOTAL		60.048				4,063,797

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.

Cheney School District No.360

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, State

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

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
24-26-450	COMMUNICATIONS DISORDER SPECIALIST	2.000	75,393	75,393	75,393.00	150,786
24-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,500
24-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,377
ACTIVITY CODE 26 TOTAL		2.000				160,663
24-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,000
24-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,000
24-27-310	ELEMENTARY HOMEROOM TEACHER	1.500	62,969	50,611	58,850.00	88,275
24-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	375
24-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,406
24-27-320	SECONDARY TEACHER	4.000	75,393	44,152	63,335.50	253,342
24-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,000
24-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	17,573
24-27-330	OTHER TEACHER	1.000	67,779	67,779	67,779.00	67,779
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,766
ACTIVITY CODE 27 TOTAL		6.500				447,516
PROGRAM TOTAL		8.500				608,179

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.

Cheney School District No.360

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
31-21-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,000
31-21-251	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,000
ACTIVITY CODE 21 TOTAL		0.000				7,000
31-24-420	COUNSELOR	1.000	63,897	63,897	63,897.00	63,897
31-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	750
31-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,745
ACTIVITY CODE 24 TOTAL		1.000				71,392
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	182,800
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,000
31-27-320	SECONDARY TEACHER	11.300	75,393	40,539	62,426.11	705,415
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,125
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	79,662
ACTIVITY CODE 27 TOTAL		11.300				974,002
PROGRAM TOTAL		12.300				1,052,394

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	11,800
34-27-320	SECONDARY TEACHER	1.190	75,393	42,099	70,489.92	83,883
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	803
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,660
ACTIVITY CODE 27 TOTAL		1.190				101,146
PROGRAM TOTAL		1.190				101,146

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

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.

Cheney School District No.360

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,000
51-27-310	ELEMENTARY HOMEROOM TEACHER	4.000	75,393	50,611	70,323.75	281,295
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,963
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,418
ACTIVITY CODE 27 TOTAL		4.000				301,676
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,350
51-31-310	ELEMENTARY HOMEROOM TEACHER	0.800	75,393	75,393	75,392.50	60,314
51-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	600
51-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,351
51-31-400	OTHER SUPPORT PERSONNEL	0.750	73,915	73,915	73,914.67	55,436
51-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	563
51-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,080
51-31-460	PSYCHOLOGIST	0.500	67,843	67,843	67,844.00	33,922
51-31-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	375
51-31-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,885
ACTIVITY CODE 31 TOTAL		2.050				160,876
PROGRAM TOTAL		6.050				462,552

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.

Cheney School District No.360

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
52-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	135,000
ACTIVITY CODE 27 TOTAL		0.000				135,000
PROGRAM TOTAL		0.000				135,000

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
55-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	96,313	96,313	96,312.00	48,156
55-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,120
ACTIVITY CODE 21 TOTAL		0.500				49,276
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,000
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	348,000
55-27-310	ELEMENTARY HOMEROOM TEACHER	5.156	75,393	50,611	70,067.11	361,266
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,746
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,209
55-27-320	SECONDARY TEACHER	9.650	100,000	41,051	66,004.87	636,947
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,588
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,040
55-27-400	OTHER SUPPORT PERSONNEL	0.500	72,189	72,189	72,190.00	36,095
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	375
ACTIVITY CODE 27 TOTAL		15.306				1,421,266
55-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	8,000
55-31-310	ELEMENTARY HOMEROOM TEACHER	2.000	75,393	65,830	70,611.50	141,223
55-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,500
55-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,846
55-31-400	OTHER SUPPORT PERSONNEL	1.250	75,393	73,915	75,097.60	93,872
55-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	938
55-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,215
ACTIVITY CODE 31 TOTAL		3.250				258,594

Cheney School District No.360

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM TOTAL	19.056	1,729,136
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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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
58-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	188,750
58-27-320	SECONDARY TEACHER	3.000	40,539	40,539	40,539.00	121,617
ACTIVITY CODE 27 TOTAL		3.000				310,367
PROGRAM TOTAL		3.000				310,367

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
64-27-310	ELEMENTARY HOMEROOM TEACHER	0.750	75,393	61,094	65,860.00	49,395
64-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	188
64-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,047
ACTIVITY CODE 27 TOTAL		0.750				50,630
PROGRAM TOTAL		0.750				50,630

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
65-27-320	SECONDARY TEACHER	1.250	75,393	50,030	55,102.40	68,878
65-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	188
65-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,827
ACTIVITY CODE 27 TOTAL		1.250				72,893
PROGRAM TOTAL		1.250				72,893

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.

Cheney School District No.360

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
74-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	1,000
74-27-310	ELEMENTARY HOMEROOM TEACHER	0.250	75,393	75,393	75,392.00	18,848
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	188
74-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,047
ACTIVITY CODE 27 TOTAL		0.250				21,083
PROGRAM TOTAL		0.250				21,083

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
79-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,300
79-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	350
79-27-310	ELEMENTARY HOMEROOM TEACHER	2.500	54,948	41,580	46,608.80	116,522
79-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	375
79-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,473
79-27-320	SECONDARY TEACHER	1.000	75,393	75,393	75,393.00	75,393
79-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	750
79-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,189
ACTIVITY CODE 27 TOTAL		3.500				209,352
79-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	840
ACTIVITY CODE 31 TOTAL		0.000				840
PROGRAM TOTAL		3.500				210,192

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
97-12-110	SUPERINTENDENT	1.000	151,000	151,000	151,000.00	151,000
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,400
ACTIVITY CODE 12 TOTAL		1.000				159,400
97-14-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,300
97-14-120	DEPUTY/ASSISTANT SUPERINTENDENT	1.000	139,280	139,280	139,280.00	139,280
ACTIVITY CODE 14 TOTAL		1.000				142,580
PROGRAM TOTAL		2.000				301,980

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

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.

Cheney School District No.360

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

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

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
01-21-940	OFFICE/CLERICAL	1.000	2,080.00	25.90	25.90	25.90	53,869
ACTIVITY CODE 21 TOTAL		1.000					53,869
01-22-910	AIDES	1.035	2,154.65	17.50	15.00	16.61	35,790
01-22-940	OFFICE/CLERICAL	1.370	2,850.00	18.75	18.25	18.48	52,678
ACTIVITY CODE 22 TOTAL		2.405					88,468
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	6,000
01-23-940	OFFICE/CLERICAL	9.656	20,080.00	19.80	15.50	18.44	370,249
ACTIVITY CODE 23 TOTAL		9.656					376,249
01-24-940	OFFICE/CLERICAL	0.827	1,720.00	18.50	18.50	18.50	31,820
ACTIVITY CODE 24 TOTAL		0.827					31,820
01-25-910	AIDES	0.681	1,413.53	13.50	13.00	13.22	18,685
01-25-940	OFFICE/CLERICAL	3.601	7,490.00	17.75	8.48	16.02	120,016
01-25-990	DIRECTOR/SUPERVISOR	0.827	1,720.00	34.43	34.43	34.43	59,225
ACTIVITY CODE 25 TOTAL		5.109					197,926
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,000
01-26-910	AIDES	5.654	11,762.50	17.00	13.50	15.54	182,768
01-26-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	11,763
ACTIVITY CODE 26 TOTAL		5.654					208,531
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	10,500
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	50,000
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	550,000
01-27-910	AIDES	15.277	31,764.56	18.50	13.00	15.65	497,061

Cheney School District No.360

SALARY EXHIBIT -- 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/
01-27-940	OFFICE/CLERICAL	1.005	2,090.00	16.00	15.00	15.32	32,015
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,993
01-27-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	600
ACTIVITY CODE 27 TOTAL		16.282					1,143,169
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	242,186
ACTIVITY CODE 28 TOTAL		0.000					242,186
01-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000
ACTIVITY CODE 31 TOTAL		0.000					3,000
PROGRAM TOTAL		40.933					2,345,218

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
02-23-940	OFFICE/CLERICAL	0.808	1,680.00	19.30	19.30	19.30	32,424
ACTIVITY CODE 23 TOTAL		0.808					32,424
02-27-910	AIDES	0.677	1,407.50	16.50	15.25	16.01	22,533
ACTIVITY CODE 27 TOTAL		0.677					22,533
PROGRAM TOTAL		1.485					54,957

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
21-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,000
21-21-940	OFFICE/CLERICAL	3.050	6,345.00	25.90	8.48	19.21	121,880
ACTIVITY CODE 21 TOTAL		3.050					123,880
21-25-910	AIDES	2.601	5,415.00	16.00	13.00	14.66	79,396
ACTIVITY CODE 25 TOTAL		2.601					79,396
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	40,000
21-27-910	AIDES	54.761	113,893.08	19.00	13.00	14.72	1,676,255
21-27-940	OFFICE/CLERICAL	0.274	570.00	16.25	16.25	16.25	9,263
21-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	79,056
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	50,000
ACTIVITY CODE 27 TOTAL		55.035					1,854,574
21-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	500
ACTIVITY CODE 31 TOTAL		0.000					500
PROGRAM TOTAL		60.686					2,058,350

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.

Cheney School District No.360

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, 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/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
24-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	7,000
24-27-910	AIDES	0.639	1,330.00	15.00	15.00	15.00	19,950
24-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,330
ACTIVITY CODE 27 TOTAL		0.639					28,280
PROGRAM TOTAL		0.639					28,280

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
31-27-980	TECHNICAL	1.000	2,080.00	24.00	24.00	24.00	49,920
ACTIVITY CODE 27 TOTAL		1.000					49,920
PROGRAM TOTAL		1.000					49,920

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
38-24-940	OFFICE/CLERICAL	0.606	1,260.00	17.75	17.75	17.75	22,365
ACTIVITY CODE 24 TOTAL		0.606					22,365
PROGRAM TOTAL		0.606					22,365

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	6,000
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000
51-27-910	AIDES	3.930	8,175.70	17.00	14.50	15.65	127,918
51-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,660
ACTIVITY CODE 27 TOTAL		3.930					141,578
51-31-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,000
51-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	300
ACTIVITY CODE 31 TOTAL		0.000					2,300
PROGRAM TOTAL		3.930					143,878

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
52-21-960	PROFESSIONAL	1.470	3,056.00	30.00	30.00	30.00	91,680
ACTIVITY CODE 21 TOTAL		1.470					91,680
52-23-940	OFFICE/CLERICAL	0.302	628.00	14.50	14.50	14.50	9,106
ACTIVITY CODE 23 TOTAL		0.302					9,106
PROGRAM TOTAL		1.772					100,786

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
55-21-940	OFFICE/CLERICAL	0.500	1,040.00	20.30	20.30	20.30	21,112
ACTIVITY CODE 21 TOTAL		0.500					21,112
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000
55-27-910	AIDES	3.267	6,796.30	16.50	14.50	15.79	107,291
55-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	235
ACTIVITY CODE 27 TOTAL		3.267					110,526
55-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000
ACTIVITY CODE 31 TOTAL		0.000					1,000
PROGRAM TOTAL		3.767					132,638

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
58-27-910	AIDES	2.408	5,012.00	17.50	16.00	16.80	84,182
58-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,506
ACTIVITY CODE 27 TOTAL		2.408					86,688
PROGRAM TOTAL		2.408					86,688

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
65-27-910	AIDES	1.527	3,177.28	16.50	15.00	15.77	50,121
65-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	191
ACTIVITY CODE 27 TOTAL		1.527					50,312
65-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,500
ACTIVITY CODE 31 TOTAL		0.000					1,500
PROGRAM TOTAL		1.527					51,812

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
79-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,000
79-27-910	AIDES	1.558	3,237.00	15.50	14.50	15.00	48,555
79-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,806
ACTIVITY CODE 27 TOTAL		1.558					54,361
PROGRAM TOTAL		1.558					54,361

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	19,587
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	30.41	30.41	30.41	63,250
ACTIVITY CODE 12 TOTAL		1.000					82,837
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	22,140
97-13-940	OFFICE/CLERICAL	5.078	10,562.00	31.32	18.00	26.96	284,795
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	57.40	57.40	57.40	119,386
ACTIVITY CODE 13 TOTAL		6.078					426,321
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,860
97-14-940	OFFICE/CLERICAL	2.808	5,840.00	31.32	17.25	26.61	155,379
ACTIVITY CODE 14 TOTAL		2.808					160,239
97-61-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000
97-61-940	OFFICE/CLERICAL	1.500	3,120.00	19.80	15.75	18.45	57,564
97-61-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	42.19	34.59	38.39	159,697
ACTIVITY CODE 61 TOTAL		3.500					220,261
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	39,000
97-62-920	CRAFTS/TRADES	6.000	12,480.00	25.00	22.50	23.17	289,120
ACTIVITY CODE 62 TOTAL		6.000					328,120
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,000
97-63-970	SERVICE WORKERS	26.645	55,420.50	20.25	16.00	18.18	1,007,754
ACTIVITY CODE 63 TOTAL		26.645					1,020,754
97-64-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	20,000
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000

Cheney School District No.360

SALARY EXHIBIT -- 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/
97-64-920	CRAFTS/TRADES	6.000	12,480.00	25.75	23.75	24.33	303,680
97-64-970	SERVICE WORKERS	1.000	2,080.00	20.50	20.50	20.50	42,640
ACTIVITY CODE 64 TOTAL		7.000					371,320
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,700
97-72-940	OFFICE/CLERICAL	1.000	2,080.00	18.25	18.25	18.25	37,960
97-72-960	PROFESSIONAL	1.000	2,080.00	24.50	24.50	24.50	50,960
97-72-980	TECHNICAL	1.000	2,080.00	25.50	25.50	25.50	53,040
ACTIVITY CODE 72 TOTAL		3.000					143,660
97-73-980	TECHNICAL	1.000	2,080.00	24.50	24.50	24.50	50,960
97-73-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,100
ACTIVITY CODE 73 TOTAL		1.000					53,060
PROGRAM TOTAL		57.031					2,806,572

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
98-41-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	69,685
ACTIVITY CODE 41 TOTAL		0.000					69,685
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	30,000
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,000
98-44-940	OFFICE/CLERICAL	0.808	1,680.00	18.25	18.25	18.25	30,660
98-44-970	SERVICE WORKERS	12.881	26,796.92	19.42	12.75	15.46	414,184
ACTIVITY CODE 44 TOTAL		13.689					494,844
PROGRAM TOTAL		13.689					564,529

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.

Cheney School District No.360

SALARY EXHIBIT -- 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/
99-51-940	OFFICE/CLERICAL	1.000	2,080.00	20.80	20.80	20.80	43,264
99-51-990	DIRECTOR/SUPERVISOR	3.000	6,240.00	42.09	29.16	34.93	217,961
ACTIVITY CODE 51 TOTAL		4.000					261,225
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	50,000
99-52-950	OPERATORS	22.252	46,310.50	37.19	14.00	19.69	911,813
ACTIVITY CODE 52 TOTAL		22.252					961,813
99-53-920	CRAFTS/TRADES	4.000	8,320.00	25.00	21.00	23.31	193,960
ACTIVITY CODE 53 TOTAL		4.000					193,960
PROGRAM TOTAL		30.252					1,416,998

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.

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	390,963	XXXXX	405,192	XXXXX	410,745	XXXXX
(1) Credit Transfers	-390,963	XXXXX	-405,192	XXXXX	-410,745	XXXXX
(2) Certificated Salaries	22,713,325	44.08	26,380,993	45.25	28,972,306	45.26
(3) Classified Salaries	8,505,877	16.51	8,993,096	15.43	9,917,352	15.49
(4) Employee Benefits and Payroll Taxes	12,156,166	23.59	13,836,384	23.73	15,138,653	23.65
(5) Supplies and Materials	3,258,083	6.32	3,919,672	6.72	4,626,939	7.23
(7) Purchased Services	4,318,309	8.38	4,718,573	8.09	4,871,568	7.61
(8) Travel	190,112	0.37	157,240	0.27	165,283	0.26
(9) Capital Outlay	389,496	0.76	294,100	0.50	322,403	0.50
TOTAL EXPENDITURES	51,531,369	100.00	58,300,058	100.00	64,014,504	100.00

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	28,981,720	56.24	35,752,746	61.33	38,643,029	60.37
28 Extracur	1,336,057	2.59	1,605,894	2.75	1,510,534	2.36
29 Pmt to SD	341,024	0.66	400,000	0.69	400,000	0.62
TOTAL TEACHING ACTIVITIES	30,658,801	59.50	37,758,640	64.77	40,553,563	63.35
TEACHING SUPPORT						
22 Lrn Resrc	464,359	0.90	500,069	0.86	592,818	0.93
24 Guid/Coun	1,362,338	2.64	1,422,415	2.44	1,605,940	2.51
25 Pupil M/S	426,384	0.83	462,677	0.79	555,065	0.87
26 Health	2,465,628	4.78	2,542,150	4.36	2,775,769	4.34
31 InstProDev	804,630	1.56	680,332	1.17	975,641	1.52
32 Inst Tech	0	0.00	0	0.00	0	0.00
33 Curriculum	409,580	0.79	43,859	0.08	500,000	0.78
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	125,878	0.20
TOTAL TEACHING SUPPORT	5,570,546	10.81	5,651,502	9.69	7,131,111	11.14
OTHER SUPPORT ACTIVITIES						
42 Food	944,714	1.83	888,000	1.52	903,000	1.41
44 Operation	800,943	1.55	773,305	1.33	860,666	1.34
49 Transfers	-26,721	-0.05	0	0.00	0	0.00
52 Operation	1,659,739	3.22	1,895,000	3.25	1,956,306	3.06
53 Maintnce	445,301	0.86	407,447	0.70	411,431	0.64
56 Insurance	78,215	0.15	85,000	0.15	85,000	0.13
59 Transfers	-356,002	-0.69	-399,192	-0.68	-398,754	-0.62
62 Grnd Mnt	637,985	1.24	495,759	0.85	581,192	0.91
63 Oper Bldg	1,690,020	3.28	1,327,752	2.28	1,723,610	2.69
64 Maintnce	870,324	1.69	765,337	1.31	880,942	1.38
65 Utilities	1,073,286	2.08	1,115,509	1.91	1,118,001	1.75
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	413,915	0.80	435,000	0.75	445,000	0.70
72 Info Sys	982,111	1.91	881,763	1.51	909,354	1.42
73 Printing	89,868	0.17	90,166	0.15	103,753	0.16
74 Warehouse	1,633	0.00	11,500	0.02	11,500	0.02
75 Mtr Pool	56,067	0.11	65,000	0.11	59,009	0.09
83 Interest	0	0.00	0	0.00	0	0.00

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	26,721	0.05	18,000	0.03	20,000	0.03
TOTAL OTHER SUPPORT ACTIVITIES	9,388,119	18.22	8,855,346	15.19	9,670,010	15.11
UNIT ADMINISTRATION						
23 Princ Off	2,913,666	5.65	2,916,482	5.00	2,994,203	4.68
TOTAL UNIT ADMINISTRATION	2,913,666	5.65	2,916,482	5.00	2,994,203	4.68
CENTRAL ADMINISTRATION						
11 Bd of Dir	70,388	0.14	133,500	0.23	133,500	0.21
12 Supt Off	437,639	0.85	388,798	0.67	405,704	0.63
13 Busns Off	575,393	1.12	586,197	1.01	690,092	1.08
14 HR	444,532	0.86	445,668	0.76	475,372	0.74
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	781,477	1.52	914,612	1.57	1,180,360	1.84
41 Supervisn	97,162	0.19	82,574	0.14	88,349	0.14
51 Supervisn	306,054	0.59	277,975	0.48	380,726	0.59
61 Supv Bldg	287,593	0.56	288,764	0.50	311,514	0.49
TOTAL CENTRAL ADMINISTRATION	3,000,237	5.82	3,118,088	5.35	3,665,617	5.73
TOTAL EXPENDITURES	51,531,369	100.00	58,300,058	100.00	64,014,504	100.00

Cheney School District No.360

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 2018	9,700,000	0	9,700,000	42.84	4,155,480
Spring 2019	5,400,000	0	5,400,000	56.94	3,074,760
1100 TOTAL LOCAL TAXES:					7,230,240

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 2018	0	0.000	0	0.00	XXXXX
Spring 2019	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.

Cheney School District No.360

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 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (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 2018-2019	Interest Payments in FY 2018-2019	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.

Cheney School District No. 360

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	307.124	80.51	86.323	39.01
28 Extracurricular	1.000	0.26	0.000	0.00
TOTAL TEACHING ACTIVITIES	308.124	80.78	86.323	39.01
TEACHING SUPPORT				
22 Learning Resources	4.500	1.18	2.405	1.09
24 Guidance and Counseling	16.000	4.19	1.433	0.65
25 Pupil Management and Safety	0.000	0.00	7.710	3.48
26 Health/Related Services	25.034	6.56	5.654	2.56
31 InstProDev	5.300	1.39	0.000	0.00
34 Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	50.834	13.33	17.202	7.77
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	13.689	6.19
52 Operations	XXXXX	XXXXX	22.252	10.06
53 Maintenance	XXXXX	XXXXX	4.000	1.81
62 Grounds--Maintenance	XXXXX	XXXXX	6.000	2.71
63 Operation of Buildings	XXXXX	XXXXX	26.645	12.04
64 Maintenance	XXXXX	XXXXX	7.000	3.16
72 Information Systems	0.000	0.00	3.000	1.36
73 Printing	0.000	0.00	1.000	0.45
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	83.586	37.77
UNIT ADMINISTRATION				
23 Principal's Office	15.500	4.06	10.766	4.87
TOTAL UNIT ADMINISTRATION	15.500	4.06	10.766	4.87
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.26	1.000	0.45
13 Business Office	0.000	0.00	6.078	2.75
14 Human Resources	1.000	0.26	2.808	1.27
21 Supervision - Instruction	5.000	1.31	6.020	2.72
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	4.000	1.81

Cheney School District No. 360

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
61 Supervision - Building	0.000	0.00	3.500	1.58
TOTAL CENTRAL ADMINISTRATION	7.000	1.84	23.406	10.58
TOTAL FTE STAFF	381.458	100.00	221.283	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.

Cheney School District No.360

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	137,477	104,240	120,576
200 Athletics	125,173	123,080	107,087
300 Classes	6,415	4,000	4,300
400 Clubs	124,642	161,627	162,573
600 Private Moneys	7,578	0	1,105
A. TOTAL REVENUES	401,285	392,947	395,641
EXPENDITURES			
100 General Student Body	58,085	70,029	60,675
200 Athletics	149,485	191,700	150,795
300 Classes	13,817	20,936	22,140
400 Clubs	151,802	186,775	187,250
600 Private Moneys	6,575	3,237	2,750
B. TOTAL EXPENDITURES	379,763	472,677	423,610
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	21,522	-79,730	-27,969
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	348,604	380,698	345,070
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	348,604	380,698	345,070
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	370,126	300,968	317,101
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 ENDING FUND BALANCE (C+D) 1/	370,126	300,968	317,101

Cheney School District No.360

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,402,773	7,129,770	8,745,203
2000 Local Nontax Support	23,817	18,000	20,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	769,856	760,000	760,690
9000 Other Financing Sources	1,067,606	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,264,052	7,907,770	9,525,893
EXPENDITURES			
Matured Bond Expenditures	3,845,000	3,405,000	4,615,000
Interest on Bonds	2,771,609	4,692,315	4,508,876
Interfund Loan Interest	0	0	0
Bond Transfer Fees	2,771	3,500	3,500
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	6,619,380	8,100,815	9,127,376
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	644,672	-193,045	398,517
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)			
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,378,928	3,915,064	3,356,244
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,378,928	3,915,064	3,356,244
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,023,600	3,722,019	3,754,761
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

Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	4,023,600	3,722,019	3,754,761

Cheney School District No.360

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Taxes	5,399,060	7,129,770	8,745,203
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	3,712	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,402,773	7,129,770	8,745,203
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	23,817	18,000	20,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	23,817	18,000	20,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	9,166	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	760,690	760,000	760,690
5000 TOTAL FEDERAL, GENERAL PURPOSE	769,856	760,000	760,690
OTHER FINANCING SOURCES			
9100 Sale of Bonds	1,067,606	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	1,067,606	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,264,052	7,907,770	9,525,893

Cheney School District No.360

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 2018	8,595,000	0	8,595,000	42.84	3,682,098
Spring 2019	8,892,000	0	8,892,000	56.94	5,063,105
1100 TOTAL LOCAL TAXES:					8,745,203

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 2018	0	0.000	0	0.00	XXXXX
Spring 2019	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).

Cheney School District No.360
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
05-18-2010	51,000,000	5,175,000
11-01-2010	17,500,000	17,500,000
04-11-2012	9,330,000	7,585,000
05-18-2016	36,085,000	35,020,000
05-22-2017	48,550,000	48,550,000
TOTAL VOTED BONDS	162,465,000	113,830,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
TOTAL ALL BONDS	162,465,000	113,830,000 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.

Cheney School District No.360

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	60	0	0
2000 Local Nontax Support	160,395	540,000	510,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	2,200,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	52,964,693	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	53,125,148	540,000	2,710,000
EXPENDITURES			
10 Sites	23,579	750,000	250,000
20 Buildings	308,155	51,944,000	42,542,047
30 Equipment	0	148,500	148,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	278,108	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	609,843	52,842,500	42,940,047
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	52,515,305	-52,302,500	-40,230,047
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)			
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
G.L.861 Restricted from Bond Proceeds	0	51,923,553	42,242,457
G.L.862 Committed from Levy Proceeds	151,276	148,500	148,500
G.L.863 Restricted from State Proceeds	1,028,068	878,533	0

Cheney School District No.360

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	73,121	859,640	859,640
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,252,466	53,810,226	43,250,597
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	51,945,348	0	0
G.L.862 Committed from Levy Proceeds	152,028	0	0
G.L.863 Restricted from State Proceeds	904,786	108,086	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	765,609	1,399,640	3,020,550
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	53,767,771	1,507,726	3,020,550

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.

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

Cheney School District No.360

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	60	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	60	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	160,395	0	500,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	540,000	10,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	160,395	540,000	510,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	2,200,000
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	0	0	2,200,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Cheney School District No.360

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	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
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	52,278,108	0	0
9200 Sale of Real Property	686,585	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	52,964,693	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	53,125,148	540,000	2,710,000

Cheney School District No.360

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 2018	0	0	0	0.00	0
Spring 2019	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 2018	0	0.000	0	0.00	XXXXX
Spring 2019	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).

Cheney School District No.360

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2018-2019

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
Betz Expansion, Renovation and Site Work	1,291,143	0	1,291,143	0	0	0	0	0	0
CHS Expansion, Renovation and Site Work	28,534,158	0	28,534,158	0	0	0	0	0	0
IT Levy Funds	148,000	0	0	148,000	0	0	0	0	0
Land	250,000	250,000	0	0	0	0	0	0	0
Salnave Renovation	46,895	0	46,895	0	0	0	0	0	0
Sunset Expansion, Renovation and Site Work	6,436,612	0	6,436,612	0	0	0	0	0	0
TSHS Recolation	100,000	0	100,000	0	0	0	0	0	0
Windsor Expansion, Renovation and Site Work	6,133,239	0	6,133,239	0	0	0	0	0	0
TOTAL EXPENDITURES	42,940,047	250,000	42,542,047	148,000	0	0	0	0	0

Cheney School District No.360

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/
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

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.

Cheney School District No.360

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/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

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.

Cheney School District No.360

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 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (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 2018-2019	Interest Payments in FY 2018-2019	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/

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.

Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	314	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	4,466	4,000	5,000
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	487,004	440,000	423,878
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
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
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	491,784	444,000	428,878
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	491,784	444,000	428,878

Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	485,338	875,000	890,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	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	485,338	875,000	890,000
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	6,446	-431,000	-461,122
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	873,731	510,697	866,894
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	873,731	510,697	866,894
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	880,177	79,697	405,772
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	880,177	79,697	405,772

Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

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

Cheney School District No.360

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 2018	0	0	0	0.00	0
Spring 2019	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 2018	0	0.000	0	0.00	XXXXX
Spring 2019	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).

Cheney School District No.360

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 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

2/ Budget 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.

APPENDIX C

F-195F FOUR YEAR BUDGET PROJECTIONS

Cheney School District (2018-2019 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1. Kindergarten /2	381.50	389.00	389.00	389.00
2. Grade 1	378.55	381.50	389.00	389.00
3. Grade 2	394.00	378.55	381.50	389.00
4. Grade 3	380.92	394.00	378.55	381.50
5. Grade 4	361.90	380.92	394.00	378.55
6. Grade 5	337.62	361.90	380.92	394.00
7. Grade 6	401.14	337.62	361.90	380.92
8. Grade 7	330.00	401.14	337.62	361.90
9. Grade 8	350.12	330.00	401.14	337.62
10. Grade 9	350.72	350.12	330.00	401.14
11. Grade 10	337.64	350.72	350.12	330.00
12. Grade 11 (excluding Running Start)	288.86	330.61	340.72	340.12
13. Grade 12 (excluding Running Start)	251.85	288.86	330.61	340.72
14. SUBTOTAL	4,544.82	4,674.94	4,765.08	4,813.47
15. Running Start	100.00	100.00	100.00	100.00
16. Dropout Reengagement Enrollment				
17. ALE Enrollment	111.14	105.29	108.14	110.00
18. TOTAL K-12	4,755.96	4,880.23	4,973.22	5,023.47

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	381.458	387.500	391.500	393.500
2. General Fund FTE Classified Employees /4	221.283	225.523	230.300	232.500

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000 Local Taxes	7,230,240	5,574,748	5,800,000	6,000,000
2000 Local Nontax Support	925,000	950,000	980,000	1,000,000
3000 State, General Purpose	40,450,982	42,366,766	43,849,602	45,384,338
4000 State, Special Purpose	11,036,538	11,449,726	11,850,467	12,265,233
5000 Federal, General Purpose				
6000 Federal, Special Purpose	3,421,872	3,524,528	3,630,264	3,739,171
7000 Revenues from Other School Districts	30,000	30,900	31,800	32,700
8000 Revenues from Other Entities	1,003,999	1,034,118	1,065,142	1,097,096
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	64,098,631	64,930,786	67,207,275	69,518,538

EXPENDITURES

00 Regular Instruction	34,947,434	36,000,049	37,080,050	38,192,452
10 Federal Stimulus				
20 Special Education Instruction	9,903,020	10,238,414	10,545,557	10,861,933
30 Vocational Education Instruction	1,857,617	1,913,345	1,970,745	2,029,868
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	4,610,850	4,676,261	4,769,786	4,865,182
70 Other Instructional Programs	523,316	538,659	554,818	571,463
80 Community Services	37,000	38,110	39,253	40,430
90 Support Services	12,135,267	12,377,135	12,624,678	12,877,172
B. TOTAL EXPENDITURES	64,014,504	65,781,973	67,584,887	69,438,500
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	84,127	-851,187	-377,612	80,038

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	97,909	97,909	97,909	97,909
G.L.825 Restricted for Skill Center				

G.L.828 Restricted for Carryover of Food Service Revenue

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	450,000	450,000	450,000	450,000
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G.L.845 Restricted for Self-Insurance

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes	150,000	150,000	150,000	150,000
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G.L.872 Committed to Economic Stabilization

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes	320,000	320,000	320,000	320,000
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G.L.890 Unassigned Fund Balance	2,299,568	2,095,661	1,202,866	625,709
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G.L.891 Unassigned to Minimum Fund Balance Policy	2,916,897	3,204,931	3,246,539	3,360,363
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F. TOTAL BEGINNING FUND BALANCE	6,234,374	6,318,501	5,467,314	5,003,981
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.815 Restricted for Unequalized Deductible Revenue

G.L.821 Restricted for Carryover of Restricted Revenues	97,909	97,909	97,909	97,909
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G.L.825 Restricted for Skill Center

G.L.828 Restricted for Carryover of Food Service Revenue

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	450,000	450,000	450,000	450,000
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G.L.845 Restricted for Self-Insurance

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes	150,000	150,000	150,000	150,000
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G.L.872 Committed to Economic Stabilization

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes	320,000	320,000	320,000	320,000
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G.L.890 Unassigned Fund Balance	2,095,661	1,202,866	625,709	591,003
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G.L.891 Unassigned to Minimum Fund Balance Policy	3,204,931	3,246,539	3,360,363	3,475,926
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H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,318,501	5,467,314	5,089,702	5,084,019
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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
100 General Student Body	120,576	127,968	131,807	135,761
200 Athletics	107,087	110,299	113,608	117,016
300 Classes	4,300	4,429	4,561	4,698
400 Clubs	162,573	167,450	172,473	177,647
600 Private Moneys	1,105	1,138	1,172	1,207
A. TOTAL REVENUES	395,641	411,284	423,621	436,329

EXPENDITURES

100 General Student Body	60,675	68,027	69,388	70,775
200 Athletics	150,795	152,272	155,318	158,424
300 Classes	22,140	22,361	22,808	23,464
400 Clubs	187,250	189,122	192,904	196,763
600 Private Moneys	2,750	5,576	5,687	5,801
B. TOTAL EXPENDITURES	423,610	437,358	446,105	455,227

C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-27,969	-26,074	-22,484	-18,898
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	345,070	317,101	291,027	298,386
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	345,070	317,101	291,027	298,386

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	317,101	291,027	268,543	249,645
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	317,101	291,027	268,543	279,488

SUMMARY OF DEBT SERVICE FUND BUDGET**REVENUES AND OTHER FINANCING SOURCES**

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000 Local Taxes	8,745,203	8,845,300	8,985,000	9,200,500
2000 Local Nontax Support	20,000	21,000	20,000	21,000
3000 State, General Purpose				
5000 Federal, General Purpose	760,690	760,690	760,960	760,960
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	9,525,893	9,626,990	9,765,960	9,982,460

EXPENDITURES

Matured Bond Expenditures	4,615,000	5,120,000	5,680,000	6,265,000
Interest on Bonds	4,508,876	4,338,232	4,127,944	3,880,369
Interfund Loan Interest				
Bond Transfer Fees	3,500	3,500	3,500	3,500
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	9,127,376	9,461,732	9,811,444	10,148,869
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
D. OTHER FINANCING USES (G.L.535)				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	398,517	165,258	-45,484	-166,409
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	3,356,244	3,754,761	3,920,019	3,874,265
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	3,356,244	3,754,761	3,920,019	3,874,265

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	3,754,761	3,920,019	3,874,265	3,707,586
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,754,761	3,920,019	3,874,535	3,707,856

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000 Local Taxes				
2000 Local Nontax Support	510,000	400,000	200,000	50,000
3000 State, General Purpose				
4000 State, Special Purpose	2,200,000	5,200,000		
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				

9000 | Other Financing Sources

A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,710,000	5,600,000	200,000	50,000
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EXPENDITURES

10 Sites	250,000	250,000	250,000	250,000
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20 Buildings	42,542,047	6,000,000	1,000,000	1,000,000
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30 Equipment	148,000			
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40 Energy				
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50 Sales and Lease Expenditures				
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60 Bond Issuance Expenditures				
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90 Debt Expenditures				
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B. TOTAL EXPENDITURES	42,940,047	6,250,000	1,250,000	1,250,000
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
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D. OTHER FINANCING USES (G.L.535) 2/				
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E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-40,230,047	-650,000	-1,050,000	-1,200,000
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.825 Restricted for Skill Center				
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G.L.830 Restricted for Debt Service				
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G.L.835 Restricted for Arbitrage Rebate				
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G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
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G.L.850 Restricted for Uninsured Risks				
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G.L.861 Restricted from Bond Proceeds	42,242,457			
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G.L.862 Committed from Levy Proceeds	148,500			
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G.L.863 Restricted from State Proceeds				
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G.L.864 Restricted from Federal Proceeds				
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G.L.865 Restricted from Other Proceeds				
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G.L.866 Restricted from Impact Fee Proceeds				
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G.L.867 Restricted from Mitigation Fee Proceeds				
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G.L.869 Restricted from Undistributed Proceeds				
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G.L.870 Committed to Other Purposes				
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G.L.889 Assigned to Fund Purposes	859,640	3,020,550	2,370,550	1,320,550
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G.L.890 Unassigned Fund Balance				
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F. TOTAL BEGINNING FUND BALANCE	43,250,597	3,020,550	2,370,550	1,320,550
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.825 Restricted for Skill Center				
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G.L.830 Restricted for Debt Service				
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G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
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G.L.835 Restricted for Arbitrage Rebate				
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G.L.850 Restricted for Uninsured Risks				
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G.L.861 Restricted from Bond Proceeds				
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G.L.862 Committed from Levy Proceeds				
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G.L.863 Restricted from State Proceeds				
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G.L.864 Restricted from Federal Proceeds				
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G.L.865 Restricted from Other Proceeds				
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G.L.866 Restricted from Impact Fee Proceeds				
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G.L.867 Restricted from Mitigation Fee Proceeds				
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G.L.869 Restricted from Undistributed Proceeds				
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G.L.870 Committed to Other Purposes				
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G.L.889 Assigned to Fund Purposes	3,020,550	2,370,550	1,320,550	120,550
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G.L.890 Unassigned Fund Balance				
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H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,020,550	2,370,550	1,320,550	120,550
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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in lieu of Taxes				
1500 Timber Excise Tax				

1600 | County-Administered Forests

1900 | Other Local Taxes

2200 | Sales of Goods, Supplies, and Services, Unassigned

2300 Investment Earnings	5,000	5,000	5,000	5,000
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2500 | Gifts and Donations

2600 | Fines and Damages

2700 | Rentals and Leases

2800 | Insurance Recoveries

2900 | Local Support Nontax, Unassigned

3600 | State Forests

4100 | Special Purpose-Unassigned

4300 | Other State Agencies-Unassigned

4499 Transportation Reimbursement Depreciation	423,878	420,000	430,000	420,000
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5200 | General Purposes Direct Federal Grants-Unassigned

5300 | Impact Aid, Maintenance and Operation

5400 | Federal in lieu of Taxes

5600 | Qualified Bond Interest Credit-Federal

6100 | Special Purpose-OSPI Unassigned

6200 | Direct Special Purpose Grants

6300 | Federal Grants Through Other Entities-Unassigned

8100 | Governmental Entities

8500 | NonFederal ESD

9100 | Sale of Bonds

9300 | Sale of Equipment

9400 | Compensated Loss of Fixed Assets

9500 | Long-Term Financing

A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)

B. 9900 TRANSFERS IN (from the General Fund)

C. TOTAL REVENUES AND OTHER FINANCING SOURCES	428,878	425,000	435,000	425,000
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EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	890,000	450,000	500,000	450,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
61 Bond/Levy Issuance and/or Election				
91 Principal - formerly Act 84				
92 Interest 1/ - formerly Act. 83				
93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	890,000	450,000	500,000	450,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
F. OTHER FINANCING USES (G.L.535) 3/				
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-461,122	-25,000	-65,000	-25,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	866,894	405,772	380,772	315,772
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL BEGINNING FUND BALANCE	866,894	405,772	380,772	315,772

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	405,772	380,772	315,772	290,772
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	405,772	380,772	315,772	290,772
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