



CHENEY

SCHOOL DISTRICT

DISTRICT BUDGET

2017-2018

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

August 3, 2017

Cheney School District Community Members:

The students, families, and employees of our district have continuously shown their support to Cheney School District. 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 have accomplished a tremendous amount together, and built a solid foundation for the next phase of our work. Make no mistake, though: we have much, much more to do together. The goal of the 2017-18 budget is to continue on the path of forward movement, progress, sound business practices, financial security, and most importantly, continue to prioritize our students by providing the best education possible.

The 2017-18 budget is the first budget to be developed under phase one of HB 2242 implementation, which has been adopted by the legislature in an attempt to comply with the McCleary Decision. In future years, there will be changes in school district accounting, accountability, M&O levies and bargaining. For the 2017-18 school year, there are minor changes to school funding through increases in categorical programs such as CTE, LAP, Highly Capable, TBIP and Special Education. The more significant changes will occur beginning with the 2018-19 school year.

The following pages outline the 2017-18 school year budget, which is the first 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 changes from this year's legislative session.

Thank you for taking the time to review this information and for your continued support, involvement, 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,

Kassidy Probert
Finance Director
509-559-4501

CHENEY SCHOOL SITES



BETZ ELEMENTARY SCHOOL



SALNAVE ELEMENTARY SCHOOL



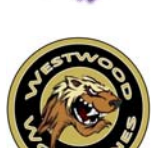
SNOWDON ELEMENTARY SCHOOL



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 2017-18 budget for each fund. Each fund will be described and corresponding revenue and expense drivers identified. The 2017-18 budget will be compared to the 2016-17 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 4,500 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.

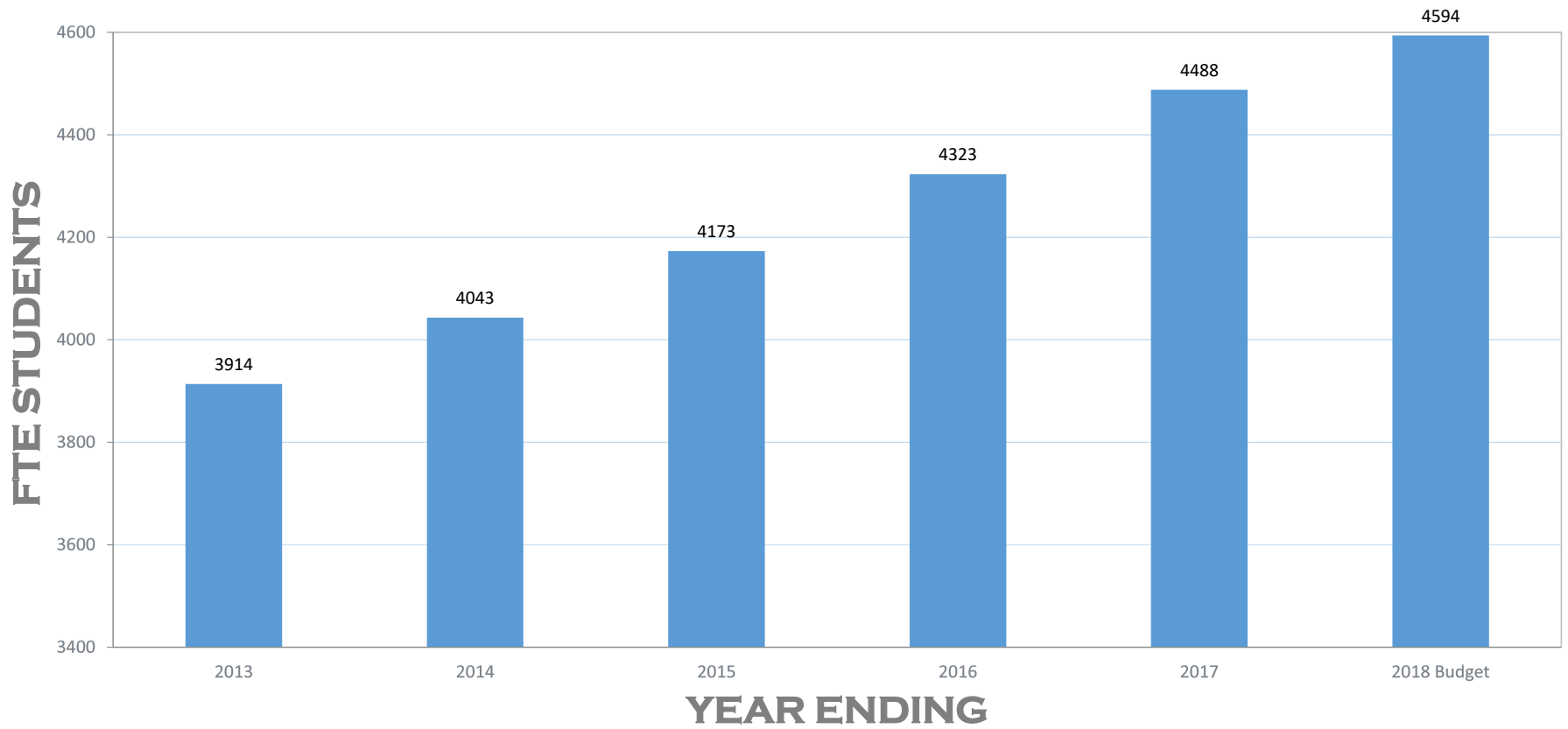
Purchased Services are expenditures for services and associated goods from independent contractors or service providers that are rendered to the school district under expressed or implied contracts.

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

	2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Budget
Total Beginning Fund Balance	\$ 3,372,667	\$ 3,785,927	\$ 4,459,564	\$ 5,404,206
Revenues				
Local	\$ 10,024,109	\$ 10,146,320	\$ 10,220,680	\$ 10,399,600
State	\$ 36,427,165	\$ 38,054,937	\$ 39,023,716	\$ 43,524,980
Federal	\$ 3,614,821	\$ 3,583,646	\$ 3,394,242	\$ 3,354,365
Other Financing Sources	\$ 69,126	\$ 549,000	\$ 54,300	\$ 1,059,000
Total Revenue Sources	\$ 50,135,221	\$ 52,333,903	\$ 52,692,938	\$ 58,337,945
Expenditures (by Object)				
Certificated Salaries	\$ 21,819,665	\$ 23,666,951	\$ 22,865,255	\$ 26,380,993
Classified Salaries	\$ 7,708,990	\$ 7,840,257	\$ 8,537,807	\$ 8,993,096
Employee Benefits and Payroll Taxes	\$ 11,365,449	\$ 12,587,718	\$ 12,207,060	\$ 13,836,384
Supplies and Materials	\$ 3,097,116	\$ 3,510,473	\$ 3,320,493	\$ 3,919,672
Purchased Services	\$ 4,195,261	\$ 4,255,296	\$ 4,203,557	\$ 4,718,573
Travel	\$ 155,520	\$ 152,600	\$ 170,000	\$ 157,240
Capital Outlay	\$ 528,134	\$ 264,100	\$ 444,124	\$ 294,100
Total Expenditures (by Object)	\$ 48,870,137	\$ 52,277,395	\$ 51,748,296	\$ 58,300,058
Prior Year Adjustments	\$ (178,187)	\$ -	\$ -	\$ -
Excess of Revenues Over/(Under)Expenditures	\$ 1,265,085	\$ 56,508	\$ 944,642	\$ 37,887
Total Ending Fund Balance	\$ 4,459,564	\$ 3,842,435	\$ 5,404,206	\$ 5,442,093
Nonspendable Fund Balance				
Inventory and Prepaid Items	\$ 320,013	\$ 388,798	\$ 320,013	\$ 320,013
Restricted Fund Balance				
Carryover of Restricted Revenues	\$ 109,059	\$ 121,884	\$ 121,053	\$ 121,053
Committed to Other Purposes				
Minimum Fund Balance				
Other Commitments (Unemployment Pool)	\$ 130,160	\$ 312,119	\$ 130,160	\$ 130,160
Assigned to Other Purposes				
Other Purposes (Compensated Absences)	\$ 273,158	\$ 202,055	\$ 280,000	\$ 285,000
Unassigned Fund Balance				
Unassigned Fund Balance	\$ 1,120,421	\$ 200,884	\$ 1,918,333	\$ 1,668,970
Unassigned Minimum Fund Balance Policy	\$ 2,506,753	\$ 2,616,695	\$ 2,634,647	\$ 2,916,897

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

	2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Budget
Total Beginning Fund Balance	\$ 322,353	\$ 334,982	\$ 348,604	\$ 380,698
Revenues				
Betz Elementary School	\$ 8,375	\$ 6,500	\$ 3,818	\$ 3,665
Salnave Elementary School	\$ 2,375	\$ 2,030	\$ 1,731	\$ 1,300
Sunset Elementary School	\$ 3	\$ 2,503	\$ 4	\$ 454
Windsor Elementary School	\$ 956	\$ 822	\$ 1,126	\$ 1,042
Snowdon Elementary School	\$ 555	\$ 550	\$ 203	\$ 314
Cheney Middle School	\$ 55,402	\$ 44,950	\$ 57,071	\$ 39,950
Westwood Middle School	\$ 43,297	\$ 32,303	\$ 48,137	\$ 30,040
Cheney High School	\$ 280,296	\$ 273,408	\$ 276,791	\$ 316,182
Total Revenue Sources	\$ 391,259	\$ 363,066	\$ 388,882	\$ 392,947
Expenditures				
Betz Elementary School	\$ 7,348	\$ 12,237	\$ 4,985	\$ 9,916
Salnave Elementary School	\$ 2,087	\$ 2,123	\$ 3,822	\$ 2,100
Sunset Elementary School	\$ -	\$ 2,500	\$ 185	\$ 450
Windsor Elementary School	\$ 1,108	\$ 1,500	\$ 1,251	\$ 1,850
Snowdon Elementary School	\$ 132	\$ 650	\$ 144	\$ 850
Cheney Middle School	\$ 37,535	\$ 57,900	\$ 47,390	\$ 63,990
Westwood Middle School	\$ 34,770	\$ 39,665	\$ 38,214	\$ 73,170
Cheney High School	\$ 282,027	\$ 263,642	\$ 260,797	\$ 320,351
Total Expenditures	\$ 365,009	\$ 380,218	\$ 356,788	\$ 472,677
Excess of Revenues Over/(Under)Expenditures	\$ 26,251	\$ (17,152)	\$ 32,094	\$ (79,730)
Total Ending Fund Balance	\$ 348,604	\$ 317,830	\$ 380,698	\$ 300,968
Restricted for Fund Purposes	\$ 348,604	\$ 317,830	\$ 380,698	\$ 300,968
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

	2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Budget
Total Beginning Fund Balance	\$ 1,965,367	\$ 1,213,103	\$ 1,252,466	\$ 53,810,226
Revenues				
Local Taxes	\$ 335	\$ -	\$ 34	\$ -
Local Support Nontax	\$ 10,840	\$ 662,000	\$ 786,519	\$ 540,000
State Matching Funds	\$ -	\$ -	\$ -	\$ -
State Special Purpose	\$ 3,000	\$ -	\$ -	\$ -
Sale of Bonds	\$ -	\$ -	\$ 52,278,108	\$ -
Total Revenue Sources	\$ 14,176	\$ 662,000	\$ 53,064,661	\$ 540,000
Expenditures (by Type)				
Sites	\$ 400,861	\$ 500,000	\$ -	\$ 750,000
Buildings	\$ 326,216	\$ 1,044,000	\$ 228,793	\$ 51,944,000
Equipment	\$ -	\$ 148,500	\$ -	\$ 148,500
Bond Issuance Expenditure	\$ -	\$ -	\$ 278,108	\$ -
Total Expenditures (by Type)	\$ 727,077	\$ 1,692,500	\$ 506,901	\$ 52,842,500
Expenditures by Project				
Improvements from Building Proceeds	\$ -	\$ 650,000	\$ -	\$ -
Betz Portable	\$ 148,764	\$ -	\$ -	\$ -
CMS Fencing on Playfields	\$ 15,816	\$ -	\$ -	\$ -
Sunset Gym Floor	\$ 96,246	\$ -	\$ 4,606	\$ -
Salnave Walls and Cabinets	\$ 77,686	\$ -	\$ (1,996)	\$ -
IT Levy Funds	\$ -	\$ 148,500	\$ -	\$ 148,500
Wiring Reserve CMS & WMS	\$ -	\$ 194,000	\$ -	\$ 194,000
CHS Chiller	\$ -	\$ 200,000	\$ -	\$ -
Wetland Mitigation Snowdon	\$ 385,045	\$ -	\$ -	\$ -
Land	\$ -	\$ 500,000	\$ -	\$ 750,000
Nike Site Improvement	\$ 3,921	\$ -	\$ 149,736	\$ -
Betz Fencing	\$ 4,685	\$ -	\$ -	\$ -
Homeworks Boiler	\$ -	\$ -	\$ -	\$ -
Snowdon Louvers	\$ (8,086)	\$ -	\$ -	\$ -
Bottle Fillers	\$ 3,000	\$ -	\$ -	\$ -
Bond Issuance Costs	\$ -	\$ -	\$ 278,108	\$ -
Bond Contract Fees	\$ -	\$ -	\$ 61,950	\$ -
Betz Expansion	\$ -	\$ -	\$ 1,958	\$ 3,200,000
CHS Expansion, Renovation, and Site Work	\$ -	\$ -	\$ 9,088	\$ 32,900,000
Salnave Renovation	\$ -	\$ -	\$ 386	\$ 100,000
Sunset Expansion, Renovation, and Site Work	\$ -	\$ -	\$ 1,488	\$ 7,800,000
TSHS Relocation	\$ -	\$ -	\$ -	\$ 500,000
Windsor Expansion, Renovation, and Site Work	\$ -	\$ -	\$ 1,576	\$ 7,250,000
	\$ -	\$ -	\$ -	\$ -
Total Expenditures (by Project)	\$ 727,077	\$ 1,692,500	\$ 506,901	\$ 52,842,500
Excess of Revenues Over/(Under)Expenditures	\$ (712,901)	\$ (1,030,500)	\$ 52,557,760	\$ (52,302,500)
Total Ending Fund Balance	\$ 1,252,466	\$ 182,603	\$ 53,810,226	\$ 1,507,726
Committed to Other Purposes				
Committed from Levy Proceeds	\$ 151,276	\$ 148,500	\$ 148,500	\$ -
Restricted to Other Purposes				
Restricted from State Proceeds	\$ 1,028,068	\$ 34,103	\$ 878,533	\$ 108,086
Restricted from Bond Proceeds	\$ -	\$ -	\$ 51,923,553	\$ -
Assigned to Other Purposes				
Assigned to Fund Purposes	\$ 73,121	\$ -	\$ 859,640	\$ 1,399,640.21

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

	2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Budget
Total Beginning Fund Balance	\$ 758,526	\$ 510,697	\$ 873,731	\$ 510,697
Revenues				
Local (Investment Earnings)	\$ 3,158	\$ 4,000	\$ 4,000	\$ 4,000
State (Depreciation Reimbursement)	\$ 453,824	\$ 460,000	\$ 460,000	\$ 440,000
Other Financing Sources	\$ 544	\$ -	\$ -	\$ -
Total Revenue Sources	\$ 457,526	\$ 464,000	\$ 458,074	\$ 444,000
Expenditures (by Object)				
Equipment	\$ 342,321	\$ 870,000	\$ 734,564	\$ 875,000
Total Expenditures	\$ 342,321	\$ 870,000	\$ 705,903	\$ 875,000
Excess of Revenues Over/(Under)Expenditures	\$ 115,205	\$ (406,000)	\$ (247,829)	\$ (431,000)
Total Ending Fund Balance	\$ 873,731	\$ 104,697	\$ 510,697	\$ 79,697
Restricted for Fund Purposes	\$ 873,731	\$ 104,697	\$ 510,697	\$ 79,697
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

	2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Budget
Total Beginning Fund Balance	\$ 2,296,295	\$ 2,396,795	\$ 3,378,928	\$ 3,915,064
Revenues				
Local Levy	\$ 5,288,106	\$ 5,326,180	\$ 5,310,290	\$ 7,129,770
Investment Earnings	\$ 14,458	\$ 10,000	\$ 17,660	\$ 18,000
Federal	\$ 769,693	\$ 761,500	\$ 760,690	\$ 760,000
Bonds	\$ 40,520,885	\$ -	\$ 1,067,606	\$ -
Total Revenue Sources	\$ 46,593,141	\$ 6,097,680	\$ 7,156,246	\$ 7,907,770
Expenditures				
Matured Bond Expenditures	\$ 2,660,000	\$ 3,845,000	\$ 3,845,000	\$ 3,405,000
Interest on Bonds	\$ 2,330,005	\$ 2,771,610	\$ 2,771,610	\$ 4,692,315
Interfund Loan Interest	\$ -	\$ -	\$ -	\$ -
Bond Transfer Fees	\$ 224,343	\$ 3,500	\$ 3,500	\$ 3,500
Arbitrage Rebate	\$ -	\$ -	\$ -	\$ -
Underwriter's Fees	\$ -	\$ -	\$ -	\$ -
Total Expenditures (by Object)	\$ 5,214,348	\$ 6,620,110	\$ 6,620,110	\$ 8,100,815
Other Financing Uses	\$ 40,296,159	\$ -	\$ -	\$ -
Excess of Revenues Over/(Under)Expenditures	\$ 1,082,634	\$ (522,430)	\$ 536,136	\$ (193,045)
Total Ending Fund Balance	\$ 3,378,928	\$ 1,874,365	\$ 3,915,064	\$ 3,722,019
Restricted for Debt Service	\$ 3,378,928	\$ 1,874,365	\$ 3,915,064	\$ 3,722,019
Assigned to Fund Purposes	\$ -	\$ -	\$ -	\$ -
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -

APPENDIX A

F-203 STATE FUNDING ESTIMATES

Superintendent of Public Instruction

Cheney School District
Spokane County

Educational Service District 101
CCDDD 32360

F-203 Summary Report
2017-18 Budget - 4,594

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	31,128,435.33
3121	Z288	Special Education, Gen Apportionment	1,294,977.50
3600	A26	State Forests	0.00
4121	N7	Special Education	4,860,815.42
4122	N8	Special Education - Infants and Toddlers - State	475,993.05
4155	O7	Learning Assistance Program	1,394,216.68
4165	Z477	Transitional Bilinual	159,333.57
4174	Z095	Highly Capable	104,741.60
4198	S5	School Food Service	26,469.00
4199	I4	Transportation - Operations	1,905,000.00
4499	J1	Transportation Reimbursement	440,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	134,707.14
n/a	Z109	Skills Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,282,338.59

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	236.60	11.60	248.20
District Generated			
Total	236.60	11.60	248.20
CIS Salary Allocation			
School Generated	13,047,601.29	639,701.84	13,687,303.13
District Generated			
Total	13,047,601.29	639,701.84	13,687,303.13
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	13.37	0.88	14.26
District Generated	4.22		4.22
Total	17.59	0.88	18.47
CAS Salary Allocation			
School Generated	853,815.57	56,444.28	910,259.85
District Generated	269,195.82		269,195.82
Total	1,123,011.39	56,444.28	1,179,455.67
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	50.53	3.59	54.12
District Generated	24.18		24.18
Total	74.70	3.59	78.29
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,726,978.68	122,672.02	1,849,650.70
District Generated	826,335.68		826,335.68
Total	2,553,314.36	122,672.02	2,675,986.38

Superintendent of Public Instruction

Cheney School District

Educational Service District 101

Spokane County

F-203 1191 ED: Student Full Time Enrollments and Calculated Staff Units Report

CCDDD 32360

2017-18 Budget - 4,594

I. Student Enrollment Details

A. Full Time Equivalent (FTE) Enrollment	Remote & Necessary	District Total FTEs
1. Kindergarten	0.00	376.00
2. Grade 1	0.00	372.00
3. Grade 2	0.00	379.00
4. Grade 3	0.00	351.00
5. Grade 4	0.00	352.00
6. Grades 5-6	0.00	751.00
7. Grades 7-8 (includes CTE)	0.00	713.00
8. Grades 9-12 (includes CTE & Skill Center)		1,185.00
9. Total K-12 less Running Start, Dropout & ALE	0.00	4,479.00
10. Running Start (Community and Technical College FTE)		
a. Non CTE		75.00
b. CTE		0.00
11. Dropout Reengagement		
a. Non CTE		0.00
b. CTE		0.00
12. ALE		
a. ALE - K-6		62.00
b. ALE - 7-8		19.00
c. ALE - 9-12		35.00
13. Total K-12 including Running Start, Dropout & ALE		4,670.00
B. Career and Technical Education (CTE)		
1. Grades 7-8 CTE Exploratory		20.00
2. Grades 9-12 CTE Exploratory		190.00
3. Grades 9-12 CTE Preparatory		0.00
4. Grades 9-12 Skill Centers		0.00
5. Total CTE		210.00
C. Enhancements		
1. Grade K High Poverty Schools		209.00
2. Grades1 High Poverty Schools		203.00
3. Grade 2 High Poverty Schools		189.00
4. Grade 3 High Poverty Schools		198.00

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II. District Staffing Data

	District Total
A. Learning Improvement Days (LID) pursuant to WAC 392-140-961	0.00
B. LEAP 2 Base Salary (Previous Year)	35,700.00
C. Allocated CIS Base Salary (Previous Year)	35,700.00
D. LEAP 2 Base Salary (Current Year)	36,521.00
E. Allocated CIS Base Salary (Current Year)	36,521.00

III. Formulated Staffing Units

A. School Generated	District Total Units
1. Principals [Principal Elem FTE] + [Principal Middle FTE] + [Principal High FTE] 8.085 + 2.170 + 3.117	13.372
2. Classroom Teachers [Teachers Elem FTE] + [Teachers Middle FTE] + [Teachers High FTE] + [Lab Science FTE] 147.601 + 29.148 + 41.545 + 1.807	220.101
3. Teacher Librarians [Librarian Elem FTE] + [Librarian Middle FTE] + [Librarian High FTE] 4.278 + 0.832 + 0.868	5.978
4. Guidance Counselors [Counselor Elem FTE] + [Counselor Middle FTE] + [Counselor High FTE] 3.181 + 1.951 + 4.211	9.343
5. Health And Social Services	
a. School Nurses [Nurses Elem FTE] + [Nurses Middle FTE] + [Nurses High FTE] 0.490 + 0.096 + 0.159	0.745
b. Social Workers [Social Workers Elem FTE] + [Social Workers Middle FTE] + [Social Workers High FTE] 0.271 + 0.010 + 0.025	0.306
c. Psychologists [Psychologists Elem FTE] + [Psychologists Middle FTE] + [Psychologists High FTE] 0.110 + 0.003 + 0.012	0.125
6. Teaching Assistance [Teach Assist Elem FTE] + [Teach Assist Middle FTE] + [Teach Assist High FTE] 6.040 + 1.123 + 1.082	8.245

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7. Office Support [School Office Elem FTE] + [School Office Middle FTE] + [School Office High FTE] 12.982 + 3.730 + 5.421	22.133
8. Custodians [Custodians Elem FTE] + [Custodians Middle FTE] + [Custodians High FTE] 10.692 + 3.115 + 4.917	18.724
9. Student & Staff Safety [Security Elem FTE] + [Security Middle FTE] + [Security High FTE] 0.510 + 0.148 + 0.234	0.892
10. Parent Involvement Coordinators ([Parent Involve Elem FTE] + [Parent Involve Middle FTE] + [Parent Involve High FTE]) (0.532 + 0.000 + 0.000)	0.532
11. Total School Generated Staffing Units [Principal FTE] + [Teachers FTE] + [Librarian FTE] + [Counselor FTE] + [Nurses FTE] + [Social Workers FTE] + [Psychologist FTE] + [Teaching Assist FTE] + [School Office FTE] + [Custodians FTE] + [Security FTE] + [Parent Involve FTE] - 126A 13.372 + 220.101 + 5.978 + 9.343 + 0.745 + 0.306 + 0.125 + 8.245 + 22.133 + 18.724 + 0.892 + 0.532 - 126A	300.496

B. District Wide Support	District Total Units
1. Technology ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Technology] / [Proto Enroll District] (4,479.00 - 20.00 - 190.00) * 0.628 / 1,000.00	2.681
2. Facilities, Maintenance, Grounds ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Facilities] / [Proto Enroll District] (4,479.00 - 20.00 - 190.00) * 1.813 / 1,000.00	7.740
3. Warehouse, Laborers, Mechanics ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Warehouse] / [Proto Enroll District] (4,479.00 - 20.00 - 190.00) * 0.332 / 1,000.00	1.417
4. Central Administration Total ([School Generated FTE] + [Technology FTE] + [Facilities FTE] + [Warehouse FTE]) * [Central Admin Percent] (300.496 + 2.681 + 7.740 + 1.417) * 0.05300	16.554
a. Certificated Administrators [Central Admin Total FTE] * [Central Admin CAS%] 16.554 * 0.25470	4.216
b. Classified Staff [Central Admin Total FTE] * [Central Admin CLS%] 16.554 * 0.74530	12.338

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C. Small District Or Remote & Necessary	District Total Units
1. Small School K-8 <= 5	
a. Certificated Administration If: [Enroll K-6] + [Enroll 7-8] > 0 AND <= 5 Then, If: [Enroll 7-8] = 0 Then: 0.24 - {[Enroll K-3] * [CAS Ratio K-3]} + {[Enroll 4] * [CIS Ratio 4]} + {[Enroll 5-6] * [CIS Ratio 5-6]} Else: 0.32 - {[Enroll K-3] * [CAS Ratio K-3]} + {[Enroll 4] * [CIS Ratio 4]} + {[Enroll 5-6] * [CIS Ratio 5-6]} + {[Enroll 7-8] * [CIS Ratio 7-8]} Else: 0 If: 2,581.00 + 713.00 > 0 AND <= 5 Then, If: 713.00 = 0 Then: 0.24 - {(1,478.00 * 0.004334) + (352.00 * 0.04601) + (751.00 * 0.04601)} Else: 0.32 - {(1,478.00 * 0.004334) + (352.00 * 0.04601) + (751.00 * 0.04601) + (713.00 * 0.04624)} Else: 0	0.000
b. Certificated Instructional If: [Enroll K-6] + [Enroll 7-8] > 0 AND <= 5 Then, If: [Enroll 7-8] = 0 Then: 1.76 - {[Enroll K-3] * [CIS Ratio K-3]} + {[Enroll 4] * [CIS Ratio 4]} + {[Enroll 5-6] * [CIS Ratio 5-6]} Else: 1.68 - {[Enroll K-3] * [CIS Ratio K-3]} + {[Enroll 4] * [CIS Ratio 4]} + {[Enroll 5-6] * [CIS Ratio 5-6]} + {[Enroll 7-8] * [CIS Ratio 7-8]} Else: 0 If: 2,581.00 + 713.00 > 0 AND <= 5 Then, If: 713.00 = 0 Then: 1.76 - {(1,478.00 * 0.07117) + (352.00 * 0.04601) + (751.00 * 0.04601)} Else: 1.68 - {(1,478.00 * 0.07117) + (352.00 * 0.04601) + (751.00 * 0.04601) + (713.00 * 0.04624)} Else: 0	0.000
2. Remote & Necessary K-8 <=5	
a. Certificated Administration If: [Enroll R&N K-6] + [Enroll R&N 7-8] > 0 AND <= 5 Then, If: [Enroll R&N 7-8] = 0 Then: 0.24 - {[Enroll R&N K-3] * [CAS Ratio K-3]} + {[Enroll R&N 4] * [CIS Ratio 4]} + {[Enroll R&N 5-6] * [CIS Ratio 5-6]} Else: 0.32 - {[Enroll R&N K-3] * [CAS Ratio K-3]} + {[Enroll R&N 4] * [CIS Ratio 4]} + {[Enroll R&N 5-6] * [CIS Ratio 5-6]} + {[Enroll R&N 7-8] * [CIS Ratio 7-8]} Else: 0 If: 0.00 + 0.00 > 0 AND <= 5 Then, If: 0.00 = 0 Then: 0.24 - (0.00 * 0.004334) + (0.00 * 0.04601) + (0.00 * 0.04601) Else: 0.32 - ((0.00 * 0.004334) + (0.00 * 0.04601) + (0.00 * 0.04601) + (0.00 * 0.04624)) Else: 0	0.000
b. Certificated Instructional If: [Enroll R&N K-6] + [Enroll R&N 7-8] > 0 AND <= 5, Then, If: [Enroll R&N 7-8] = 0, Then: 1.76 - {[Enroll R&N K-3] * [CIS Ratio K-3]} + {[Enroll R&N 4] * [CIS Ratio 4]} + {[Enroll R&N 5-6] * [CIS Ratio 5-6]} Else: 1.68 - {[Enroll R&N K-3] * [CIS Ratio K-3]} + {[Enroll R&N 4] * [CIS Ratio 4]} + {[Enroll R&N 5-6] * [CIS Ratio 5-6]} + {[Enroll R&N 7-8] * [CIS Ratio 7-8]} Else: 0 If: 0.00 + 0.00 > 0 AND <= 5, Then, If: 0.00 = 0, Then: 1.76 - {(0.00 * 0.07117) + (0.00 * 0.04601) + (0.00 * 0.04601)} Else: 1.68 - {(0.00 * 0.07117) + (0.00 * 0.04601) + (0.00 * 0.04601) + (0.00 * 0.04624)} Else: 0	0.000
3. Small School 5 < K-8 <= 25	
a. Certificated Administration If: [Enroll K-6 Total] + [Enroll 7-8 Total] > 5 AND <= 25 Then, If: [Enroll 7-8 Total] = 0 Then: 0.24 - {[Enroll K-3] * [CAS Ratio K-3]} + {[Enroll 4] * [CIS Ratio 4]} + {[Enroll 5-6] * [CIS Ratio 5-6]} Else: 0.32 - {[Enroll K-3] * [CAS Ratio K-3]} + {[Enroll 4] * [CIS Ratio 4]} + {[Enroll 5-6] * [CIS Ratio 5-6]} + {[Enroll 7-8 Total] * [CIS Ratio 7-8]} Else: 0 If: 2,643.00 + 732.00 > 5 AND <= 25 Then, If: 732.00 = 0 Then: 0.24 - {(1,478.00 * 0.004334) + (352.00 * 0.04601) + (751.00 * 0.04601)} Else: 0.32 - {(1,478.00 * 0.004334) + (352.00 * 0.04601) + (751.00 * 0.04601) + (732.00 * 0.04624)} Else: 0	0.000
b. Certificated Instructional	0.000

If: [Enroll K-6 Total] + [Enroll 7-8 Total] > 5 AND <= 25 Then, If: [Enroll 7-8 Total] = 0 Then:
 $\{1.76 + (([\text{Enroll K-6}] - 5) / 20)\} - \{([\text{Enroll K-3}] * [\text{CIS Ratio K-3}]) + ([\text{Enroll 4}] * [\text{CIS Ratio 4}]) + ([\text{Enroll 5-6}] * [\text{CIS Ratio 5-6}])\}$ Else: $\{1.68 + (([\text{Enroll K-8}] - 5) / 10)\} - \{([\text{Enroll K-3}] * [\text{CIS Ratio K-3}]) + ([\text{Enroll 4}] * [\text{CIS Ratio 4}]) + ([\text{Enroll 5-6}] * [\text{CIS Ratio 5-6}]) + ([\text{Enroll 7-8}] * [\text{CIS Ratio 7-8}])\}$ Else: 0

If: 2,643.00 + 732.00 > 5 AND <= 25 Then, If: 732.00 = 0 Then: $\{1.76 + ((2,581.00 - 5) / 20)\} - \{(1,478.00 * 0.07117) + (352.00 * 0.04601) + (751.00 * 0.04601)\}$ Else: $\{1.68 + ((3,294.00 - 5) / 10)\} - \{(1,478.00 * 0.07117) + (352.00 * 0.04601) + (751.00 * 0.04601) + (713.00 * 0.04624)\}$ Else: 0

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4. Remote & Necessary 5 < K-8 <= 25	District Total Units
<p>a. Certificated Administration</p> <p>If: [Enroll R&N K-6] + [Enroll R&N 7-8] > 5 AND <= 25 Then, If: [Enroll R&N 7-8] = 0 Then: 0.24 - {[Enroll R&N K-3] * [CAS Ratio K-3]} + {[Enroll R&N 4] * [CIS Ratio 4]} + {[Enroll R&N 5-6] * [CIS Ratio 5-6]} Else: 0.32 - {[Enroll R&N K-3] * [CAS Ratio K-3]} + {[Enroll R&N 4] * [CIS Ratio 4]} + {[Enroll R&N 5-6] * [CIS Ratio 5-6]} + {[Enroll R&N 7-8] * [CIS Ratio 7-8]} Else: 0</p> <p>If: 0.00 + 0.00 > 5 AND <= 25 Then, If: 0.00 = 0 Then: 0.24 - {(0.00 * 0.004334) + (0.00 * 0.04601) + (0.00 * 0.04601)} Else: 0.32 - {(0.00 * 0.004334) + (0.00 * 0.04601) + (0.00 * 0.04601) + (0.00 * 0.04624)} Else: 0</p>	0.000
<p>b. Certificated Instructional</p> <p>If: [Enroll R&N K-6] + [Enroll R&N 7-8] > 5 AND <= 25 Then, If: [Enroll R&N 7-8] = 0 Then: {1.76 + ([Enroll R&N K-6] - 5) / 20} - {[Enroll R&N K-3] * [CIS Ratio K-3]} + {[Enroll R&N 4] * [CIS Ratio 4]} + {[Enroll R&N 5-6] * [CIS Ratio 5-6]} Else: {1.68 + ([Enroll R&N K-8] - 5) / 10} - {[Enroll R&N K-3] * [CIS Ratio K-3]} + {[Enroll R&N 4] * [CIS Ratio 4]} + {[Enroll R&N 5-6] * [CIS Ratio 5-6]} + {[Enroll R&N 7-8] * [CIS Ratio 7-8]} Else: 0</p> <p>If: 0.00 + 0.00 > 5 AND <= 25 Then, If: 0.00 = 0 Then: {1.76 + ((0.00 - 5) / 20)} - {(0.00 * 0.07117) + (0.00 * 0.04601) + (0.00 * 0.04601)} Else: {1.68 + ((0.00 - 5) / 10)} - {(0.00 * 0.07117) + (0.00 * 0.04601) + (0.00 * 0.04601) + (0.00 * 0.04624)} Else: 0</p>	0.000
5. Small School 25 < K-8 <= 100	
<p>a. Certificated Administration</p> <p>([SS K-6 <60 CAS step 1] + [SS 7-8 >20 CAS step 2])</p> <p>(0.000 + 0.000)</p>	0.000
<p>b. Certificated Instructional</p> <p>([SS K-6 <60 CIS step 1] + [SS 7-8 >20 CIS step 2])</p> <p>(0.000 + 0.000)</p>	0.000
6. Remote & Necessary 25 < K-8 <= 100	
<p>a. Certificated Administration</p> <p>([RN K-6 <60 CAS step 1] + [RN 7-8 >20 CAS step 2])</p> <p>(0.000 + 0.000)</p>	0.000
<p>b. Certificated Instructional</p> <p>([RN K-6 <60 CIS step 1] + [RN 7-8 >20 CIS step 2])</p> <p>(0.000 + 0.000)</p>	0.000
7. Small High School	
<p>a. Certificated Administration</p> <p>If: [Enroll 9-12 total] > 0 AND <= 300 AND ([Enroll 9-12 total] - [Enroll 9-12 CTE exp] - [Enroll 9-12 CTE prep] - [Enroll Skills 9-12]) <> 0 Then, If: [Enroll 9-12 total] <= 60 Then: 0.5 - ([Enroll 9-12 total] * [SpEd CAS BEA Ratio 9-12]) Else: {0.5 + (([Enroll 9-12 total] - 60) / 43.5)} - ([Enroll 9-12 total] * [SpEd CAS BEA Ratio 9-12]) Else: 0</p> <p>If: 1,220.00 > 0 AND <= 300 AND (1,220.00 - 190.00 - 0.00 - 0.00) <> 0 Then, If: 1,220.00 <= 60 Then: 0.5 - (1,220.00 * 0.00403) Else: {0.5 + ((1,220.00 - 60) / 43.5)} - (1,220.00 * 0.00403) Else: 0</p>	0.000
b. Certificated Instructional	0.000

<p>If: [Enroll 9-12 total] > 0 AND <= 300 AND ([Enroll 9-12 total] - [Enroll 9-12 CTE exp] - [Enroll 9-12 CTE prep] - [Enroll Skills 9-12]) <> 0 Then, If: [Enroll 9-12 total] <= 60 Then: 9 - ([Enroll 9-12 total] * [CIS Ratio 9-12]) Else: {9 + (([Enroll 9-12 total] - 60) / 43.5 * 0.8732)} - ([Enroll 9-12] * [CIS Ratio 9-12]) Else: 0</p> <p>If: 1,220.00 > 0 AND <= 300 AND (1,220.00 - 190.00 - 0.00 - 0.00) <> 0 Then, If: 1,220.00 <= 60 Then: 9 - (1,220.00 * 0.04858) Else: {9 + ((1,220.00 - 60) / 43.5 * 0.8732)} - (1,185.00 * 0.04858) Else: 0</p>
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8. Non-High Districts	District Total Units
a. K-6 Certificated Instructional If: [Enroll Total w/ Run Start and Dropout and ALE] > 50 AND < 180 AND [Enroll 7-8] + [Enroll 9-12] = 0 Then: 0.50 Else: 0 If: 4,670.00 > 50 AND < 180 AND 713.00 + 1,185.00 = 0 Then: 0.50 Else: 0	0.000
b. K-8 Certificated Instructional If: [Enroll Total w/ Run Start and Dropout and ALE] + [Enroll 7-8] > 70 AND < 180 AND [Enroll 7-8] > 0 AND [Enroll 9-12] = 0 Then: 0.50 Else: 0 If: 4,670.00 + 713.00 > 70 AND < 180 AND 713.00 > 0 AND 1,185.00 = 0 Then: 0.50 Else: 0	0.000
9. Two Small Schools Or Remote & Necessary	
b. Certificated Instructional	0.000
a. Certificated Administration	0.000
10. Classified Bonus Units	
a. Small Districts ([SS K-8 <5 CAS] + [SS K-8 <5 CIS] + [RN K-8 <5 CAS] + [RN K-8 <5 CIS] + [SS 5 < K-8 <25 CAS] + [SS 5 < K-8 <25 CIS] + [RN 5 < K-8 <25 CAS] + [RN 5 < K-8 <25 CIS] + [SS 25 < K-8 <100 CAS] + [SS 25 < K-8 <100 CIS] + [RN 25 < K-8 <100 CAS] + [RN 25 < K-8 <100 CIS] + [SS Small High CAS] + [SS Small High CIS] + [SS Non-High K-6] + [SS Non-High K-8] + [Add BEA CIS] + [Add BEA CAS]) / 2.94 (0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000) / 2.94	0.000
b. Non-High Districts If: [Enroll K-6] + [Enroll 7-8] > 50 AND < 180 AND [Enroll 9-12] = 0 Then: 0.50 Else: 0 If: 2,581.00 + 713.00 > 50 AND < 180 AND 1,185.00 = 0 Then: 0.50 Else: 0	0.000
c. Small Schools bonus Unit Adj -- K-3 Enh. For CLS Units ([Enroll 4]) * ([CIS Ratio 4] - [CIS Ratio 5-6]) ([CIS Ratio K-3] - [CIS Ratio 5-6]) * ([Enroll K-3]) (Step 1) + (Step 2) IF ([Enroll K-6] + [Enroll 7-8]) <= (100) AND ([Enroll K-6]) <= (60) AND ([SS K-8 <5 CAS] + [SS K-8 <5 CIS] + [SS 5 < K-8 <25 CAS] + [SS 5 < K-8 <25 CIS] + [SS 25 < K-8 <100 CAS] + [SS 25 < K-8 <100 CIS] + [SS Small High CAS] + [SS Small High CIS] + [SS Non-High K-6] + [SS Non-High K-8]) > (0) THEN (Step 3) / (3) ELSE (0) (352.00) * (0.04601 - 0.04601) (0.07117 - 0.04601) * (1,478.00) (Step 1) + (Step 2) IF (2,581.00 + 713.00) <= (100) AND (2,581.00) <= (60) AND (0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000) > (0) THEN (Step 3) / (3) ELSE (0)	0.000
d. Remote & Necessary Bonus Unit Adj -- K-3 Enh. For CLS Units ([CIS Ratio K-3] - [CIS Ratio 5-6]) * ([Enroll R&N K-3]) ([CIS Ratio K-3] - [CIS Ratio 5-6]) * ([Enroll R&N 4]) (Step 2) + (Step 1) IF ([Enroll R&N K-6] + [Enroll R&N 7-8]) <= (100) AND ([Enroll R&N K-6]) <= (60) AND ([RN K-8 <5 CAS] + [RN K-8 <5 CIS] + [RN 5 < K-8 <25 CAS] + [RN 5 < K-8 <25 CIS] + [RN 25 < K-8 <100 CAS] + [RN 25 < K-8 <100 CIS]) > (0) THEN (Step 3) / (3) ELSE (0) (0) (0.07117 - 0.04601) * (0.00) (0.07117 - 0.04601) * (0.00) (Step 2) + (Step 1) IF (0.00 + 0.00) <= (100) AND (0.00) <= (60) AND (0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000) > (0) THEN (Step 3) / (3) ELSE (0) (0)	0.000
11. Small School and Remote and Necessary Subtotal	
a. Certificated Instructional Staff (CIS) [SS K-8 <5 CIS] + [RN K-8 <5 CIS] + [SS 5 < K-8 <25 CIS] + [RN 5 < K-8 <25 CIS] + [SS 25 < K-8 <100 CIS] + [RN 25 < K-8 <100 CIS] + [SS Small High CIS] + [SS Non-High K-6] + [SS Non-High K-8] + [Add BEA CIS] 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000	0.000

b. Certificated Administrative Staff (CAS)	0.000
[SS K-8 <5 CAS] + [RN K-8 <5 CAS] + [SS 5 < K-8 <25 CAS] + [RN 5 < K-8 <25 CAS] + [SS 25 < K-8 <100 CAS] + [RN 25 < K-8 <100 CAS] + [SS Small High CAS] + [Add BEA CAS]	
0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000	
c. Classified (CLS)	0.000
([SS CLS Small Districts] + [SS CLS Non-High])	
(0.000 + 0.000)	

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D. District Summary	District Total Units
1. School Generated – General Education (Includes Small School District and Remote and Necessary Bonus Units)	
a. Certificated Instructional Staff (CIS) [Teachers FTE] + [Librarian FTE] + [Counselor FTE] + [Nurses FTE] + [Social Workers FTE] + [Psychologist FTE] + [SS RN CIS FTE] - 126A $220.101 + 5.978 + 9.343 + 0.745 + 0.306 + 0.125 + 0.000 - 126A$	236.598
b. Certificated Administrative Staff (CAS) [Principal FTE] + [SS RN CAS FTE] $13.372 + 0.000$	13.372
c. Classified (CLS) [Teaching Assist FTE] + [School Office FTE] + [Custodians FTE] + [Security FTE] + [Parent Involve FTE] + [SS RN CLS FTE] $8.245 + 22.133 + 18.724 + 0.892 + 0.532 + 0.000$	50.526
2. District Level	
a. Technology (CLS) ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Technology] / [Proto Enroll District] $(4,479.00 - 20.00 - 190.00) * 0.628 / 1,000.00$	2.681
b. Facilities, Maintenance, Grounds (CLS) ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Facilities] / [Proto Enroll District] $(4,479.00 - 20.00 - 190.00) * 1.813 / 1,000.00$	7.740
c. Warehouse, Laborers, Mechanics (CLS) ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Warehouse] / [Proto Enroll District] $(4,479.00 - 20.00 - 190.00) * 0.332 / 1,000.00$	1.417
d. Administrators - Central Administration (CAS) [Central Admin Total FTE] * [Central Admin CAS%] $16.554 * 0.25470$	4.216
e. Classified - Central Administration (CLS) [Central Admin Total FTE] * [Central Admin CLS%] $16.554 * 0.74530$	12.338
3. Total (School Generated and District Level)	
a. Certificated Instructional Staff (CIS) [Teachers FTE] + [Librarian FTE] + [Counselor FTE] + [Nurses FTE] + [Social Workers FTE] + [Psychologist FTE] + [SS RN CIS FTE] - 126A $220.101 + 5.978 + 9.343 + 0.745 + 0.306 + 0.125 + 0.000 - 126A$	236.598
b. Certificated Administrative Staff (CAS) [School Generated CAS FTE] + [Central Admin CAS FTE] $13.372 + 4.216$	17.588
c. Classified (CLS) [School Generated CLS FTE] + [Technology FTE] + [Facilities FTE] + [Warehouse FTE] + [Central Admin CLS FTE] $50.526 + 2.681 + 7.740 + 1.417 + 12.338$	74.702

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F-203 1191 SN: Special Need Programs Report

CCDDD 32360

2017-18 Budget - 4,594

I. Learning Assistance Program (LAP) – Acct 4155

District Total

A. Eligible Students - Regular ([Enroll Total PY for LAP] * [LAP District Poverty %]) (4,601.99 * 0.4832)	2,223.68
B. Formulated Staffing Units - Regular (([LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((2,223.68 * 2.39750 * 36.00) / 15.00) / 900.00	14.217
C. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((1,250.00 * 1.10000 * 36.00) / 15.00) / 900.00	3.67
D. Total LAP Staffing Units ([LAP CIS FTE] + [LAP HiPov CIS FTE]) (14.217 + 3.67)	17.89
E. School CIS Salary Maint Total ([Total LAP Staffing Units] * [CIS - Salary Maint] * [CIS Mix]) (17.89 * 35,700.00 * 1.51000)	\$ 964,396.23
F. CIS Salary Increase ([Total LAP Staffing Units] * [CIS - Salary Inc] * [CIS Mix] - [LAP CIS Salary Maint]) (17.89 * 36,521.00 * 1.51000 - 964,396.23)	\$ 22,178.41
G. CIS Insurance Benefits ([Total LAP Staffing Units] * [Certificated Health Insurance]) (17.89 * 9,360.00)	\$ 167,450.40
H. CIS Insurance Benefits Increase ([Total LAP Staffing Units] * [Certificated Health Insurance Inc]) - ([LAP CIS Insurance]) (17.89 * 9,840.00) - (167,450.40)	\$ 8,587.20
I. CIS Payroll Tax and Benefits ([LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (964,396.23 * 0.23490)	\$ 226,536.67
J. CIS Payroll Tax and Benefits - Increase ([LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (22,178.41 * 0.22850)	\$ 5,067.77
K. LAP 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
L. Total Learning Assistance Program Allocation ([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]) (964,396.23 + 22,178.41 + 167,450.40 + 8,587.20 + 226,536.67 + 5,067.77 + 0.00)	\$ 1,394,216.68
M. Prior Year Learning Assistance Program (LAP) Allocation	\$ 0.00

2017-2018 School Year

State of Washington
Superintendent of Public Instruction

Run August 02, 2017 8:04 AM

Cheney School District
Spokane CountyF-203 1191 SN: Special Need Programs Report
2017-18 Budget - 4,594Educational Service District 101
CCDDD 32360**II. Transitional Bilingual Program (TBIP) – Acct 4165**

District Total

A. Eligible Students Grades K-6	\$ 98.00
B. Formulated Staffing Units (Grades K-6) $(([\text{Enroll TBIP K-6}] * [\text{TBIP Hr/Stdnt K-6}] * [\text{Instruct Wks/Year}]) / [\text{TBIP Class Size}]) / [\text{Instruct Hr/Year}]$ $((98.00 * 4.778 * 36.00) / 15.00) / 900.00$	1.249
C. Eligible Students Grades 7-8	\$ 21.00
D. Formulated Staffing Units (Grades 7-8) $(([\text{Enroll TBIP 7-8}] * [\text{TBIP Hr/Stdnt 7-8}] * [\text{Instruct Wks/Year}]) / [\text{TBIP Class Size}]) / [\text{Instruct Hr/Year}]$ $((21.00 * 6.778 * 36.00) / 15.00) / 900.00$	\$ 0.380
E. Eligible Students Grades 9-12	\$ 14.00
F. Formulated Staffing Units (Grades 9-12) $(([\text{Enroll TBIP 9-12}] * [\text{TBIP Hr/Stdnt 9-12}] * [\text{Instruct Wks/Year}]) / [\text{TBIP Class Size}]) / [\text{Instruct Hr/Year}]$ $((14.00 * 6.778 * 36.00) / 15.00) / 900.00$	\$ 0.253
G. Eligible Exited Students	\$ 27.00
H. Formulated Staffing Units (Exited Students) $(([\text{Enroll TBIP Exited}] * [\text{TBIP Hr/Stdnt Exited}] * [\text{Instruct Wks/Year}]) / [\text{TBIP Class Size}]) / [\text{Instruct Hr/Year}]$ $((27.00 * 3.000 * 36.00) / 15.00) / 900.00$	0.216
I. Formulated Staffing Units $[\text{TBIP CIS FTE K-6}] + [\text{TBIP CIS FTE 7-8}] + [\text{TBIP CIS FTE 9-12}] + [\text{TBIP CIS FTE Exited}]$ $1.249 + 0.380 + 0.253 + 0.216$	2.098
J. School CIS Salary Maint Total $[\text{Total TBIP CIS FTE}] * [\text{CIS - Salary Maint}] * [\text{CIS Mix}]$ $2.098 * 35,700.00 * 1.51000$	\$ 113,096.89
K. CIS Salary Increase $[\text{Total TBIP CIS FTE}] * [\text{CIS - Salary Inc}] * [\text{CIS Mix}] - [\text{TBIP CIS Salary Maint}]$ $2.098 * 36,521.00 * 1.51000 - 113,096.89$	\$ 2,600.91
L. CIS Insurance Benefits $[\text{Total TBIP CIS FTE}] * [\text{Certificated Health Insurance}]$ $2.098 * 9,360.00$	\$ 19,637.28
M. CIS Insurance Benefits Increase $([\text{Total TBIP CIS FTE}] * [\text{Certificated Health Insurance Inc}]) - ([\text{TBIP CIS Insurance}])$ $(2.098 * 9,840.00) - (19,637.28)$	\$ 1,007.04

N. CIS Payroll Tax and Benefits ([TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (113,096.89 * 0.23490)	\$ 26,566.46
O. CIS Payroll Tax and Benefits - Increase ([TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (2,600.91 * 0.22850)	\$ 594.31
P. TBIP 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
Q. Total Transitional Bilingual Program ([TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC - TBIP]) (113,096.89 + 2,600.91 + 19,637.28 + 1,007.04 + 26,566.46 + 594.31 + 0.00)	\$ <u>163,502.89</u>
R. TBIP Withhold Amount ([TBIP TOTAL] * [TBIP WithHold Factor]) (163,502.89 * 0.0255)	\$ 4,169.32
S. Net Total Transitional Bilingual Program ([TBIP TOTAL] - [TBIP WithHold Amount]) (163,502.89 - 4,169.32)	\$ 159,333.57

2017-2018 School Year

State of Washington

Run August 02, 2017 8:04 AM

Superintendent of Public Instruction

Cheney School District

Educational Service District 101

Spokane County

F-203 1191 SN: Special Need Programs Report

CCDDD 32360

2017-18 Budget - 4,594

III. Highly Capable (HiCap) – Acct 4174	District Total
A. Eligible Students ([Enroll Total w/ Run Start and Dropout and ALE] * [HiCap % Enroll]) (4,670.00 * 0.05000)	233.50
B. Formulated Staffing Units (([HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year]) / [HiCap Class Size]) / [Instruct Hr/Year] ((233.50 * 2.1590 * 36.00) / 15.00) / 900.00	1.344
C. School CIS Salary Maint Total ([HiCap CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (1.344 * 35,700.00 * 1.51000)	\$ 72,451.01
D. CIS Salary Increase ([HiCap CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [HiCap CIS Salary Maint]) (1.344 * 36,521.00 * 1.51000 - 72,451.01)	\$ 1,666.17
E. CIS Insurance Benefits ([HiCap CIS FTE] * [Certificated Health Insurance]) (1.344 * 9,360.00)	\$ 12,579.84
F. CIS Insurance Benefits: Increase ([HiCap CIS FTE] * [Certificated Health Insurance Inc]) - ([HiCap CIS Insurance]) (1.344 * 9,840.00) - (12,579.84)	\$ 645.12

G. CIS Payroll Tax and Benefits ([HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (72,451.01 * 0.23490)	\$ 17,018.74
H. CIS Payroll Tax and Benefits - Increase ([HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (1,666.17 * 0.22850)	\$ 380.72
I. HiCap MSOC ([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. Total Highly Capable Program ([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]) (72,451.01 + 1,666.17 + 12,579.84 + 645.12 + 17,018.74 + 380.72 + 0.00)	\$ 104,741.60

Superintendent of Public Instruction

Cheney School District

Educational Service District 101

Spokane County

F-203 1191 MSOC Report

CCDDD 32360

2017-18 Budget - 4,594

Basic Education Entitlement

	A.	B.	C.	D.	E.
	Regular Instruction	Grades 7-8 CTE - Exploratory	Grades 9-12 CTE - Exploratory	Grades 9-12 CTE - Preparatory	Skills Center
1. Student Units	4,269.00	20.00	190.00	0.00	0.00
2. Technology	558,214.44	3,094.00	29,393.00	0.00	0.00
3. Utilities/Insurance	1,516,775.70	8,407.20	79,868.40	0.00	0.00
4. Curriculum	599,324.91	3,322.20	31,560.90	0.00	0.00
5. Library and Other Supplies	1,272,375.45	7,052.80	67,001.60	0.00	0.00
6. Professional Development	92,679.99	513.60	4,879.20	0.00	0.00
7. Facilities Maintenance	751,386.69	4,165.00	39,567.50	0.00	0.00
8. Central Districtwide Support	520,561.86	2,885.40	27,411.30	0.00	0.00
9. Total Allocated MSOC	5,311,319.04	29,440.20	279,681.90	0.00	0.00

Categorical Entitlement

	F.	G.	H.	I.
	Transitional Bilingual Education	Learning Assistance Program	Highly Capable Program	Grades 9-12 Additional
1. Student Units	133.00	2,223.68	233.50	1,185.00
2. Technology	0.00	0.00	0.00	44,556.00
3. Utilities/Insurance	0.00	0.00	0.00	0.00
4. Curriculum	0.00	0.00	0.00	48,608.70
5. Library and Other Supplies	0.00	0.00	0.00	101,270.10
6. Professional Development	0.00	0.00	0.00	8,093.55
7. Facilities Maintenance	0.00	0.00	0.00	0.00
8. Central Districtwide Support	0.00	0.00	0.00	0.00
9. Total Allocated MSOC	0.00	0.00	0.00	202,528.35

APPENDIX B

F-195 BUDGET DETAIL BY FUND

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	58,337,945	392,947	7,907,770	540,000	444,000
Total Appropriation (Expenditures)	58,300,058	472,677	8,100,815	52,842,500	875,000
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	37,887	-79,730	-193,045	-52,302,500	-431,000
Beginning Total Fund Balance	5,404,206	380,698	3,915,064	53,810,226	510,697
Ending Total Fund Balance	5,442,093	300,968	3,722,019	1,507,726	79,697

**SECTION B: EXCESS LEVIES FOR 2018
COLLECTION**

Excess levies approved by voters for 2018 collection	9,700,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2018 collection after rollback	9,700,000	XXXX	8,583,000	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 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,576.69		4,422.00		4,670.00	
FTE Certificated Employees	326.715		343.948		365.281	
FTE Classified Employees	178.183		195.264		208.817	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	50,135,221		52,333,903		58,337,945	
Total Expenditures	48,870,137		52,277,395		58,300,058	
Total Beginning Fund Balance	3,372,667		3,785,927		5,404,206	
Total Ending Fund Balance	4,459,564		3,842,435		5,442,093	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	26,175,729	53.56	28,628,191	54.76	32,794,667	56.25
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	7,518,292	15.38	8,071,531	15.44	9,283,558	15.92
Vocational Instruction	1,002,526	2.05	1,182,575	2.26	1,452,709	2.49
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,969,639	6.08	3,111,512	5.95	3,172,974	5.44
Other Instructional Programs	466,103	0.95	496,062	0.95	522,328	0.90
Community Services	59,605	0.12	15,000	0.03	33,000	0.06
Support Services	10,678,243	21.85	10,772,524	20.61	11,040,822	18.94
Total - Program Groups	48,870,137	100.00	52,277,395	100.00	58,300,058	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	29,487,914	60.34	32,518,603	62.20	37,758,640	64.77
Teaching Support	5,305,281	10.86	5,214,779	9.98	5,651,502	9.69
Other Supportive Activities	8,638,964	17.68	8,687,315	16.62	8,855,346	15.19
Building Administration	2,597,847	5.32	2,997,861	5.73	2,916,482	5.00
Central Administration	2,840,131	5.81	2,858,837	5.47	3,118,088	5.35
Total - Activity Groups	48,870,137	100.00	52,277,395	100.00	58,300,058	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	21,819,140	44.65	23,124,409	44.23	26,380,993	45.25
Classified Salaries	7,709,515	15.78	7,851,259	15.02	8,993,096	15.43

Cheney School District No.360

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
Employee Benefits and Payroll Taxes	11,365,449	23.26	13,119,258	25.10	13,836,384	23.73
Supplies, Instructional Resources and Noncapitalized Items	3,097,116	6.34	3,510,473	6.72	3,919,672	6.72
Purchased Services	4,195,261	8.58	4,255,296	8.14	4,718,573	8.09
Travel	155,520	0.32	152,600	0.29	157,240	0.27
Capital Outlay	528,134	1.08	264,100	0.51	294,100	0.50
Total - Objects	48,870,137	100.00	52,277,395	100.00	58,300,058	100.00

Cheney School District No.360

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2015-2016	Budget 2/ 2016-2017	Budget 3/ 2017-2018
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	373.77	350.00	376.00
2. Grade 1	378.22	336.00	372.00
3. Grade 2	349.17	351.00	379.00
4. Grade 3	349.44	363.00	351.00
5. Grade 4	378.34	322.00	352.00
6. Grade 5	348.56	342.00	392.00
7. Grade 6	347.47	343.00	359.00
8. Grade 7	334.27	337.00	362.00
9. Grade 8	358.71	334.00	351.00
10. Grade 9	324.53	318.00	354.00
11. Grade 10	302.27	322.00	305.00
12. Grade 11 (excluding Running Start)	272.38	266.00	276.00
13. Grade 12 (excluding Running Start)	260.71	265.00	250.00
14. SUBTOTAL	4,377.84	4,249.00	4,479.00
15. Running Start	76.43	62.00	75.00
16. Dropout Reengagement Enrollment	12.33	0.00	0.00
17. ALE Enrollment	110.09	111.00	116.00
18. TOTAL K-12	4,576.69	4,422.00	4,670.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	326.715	343.948	365.281
2. General Fund FTE Classified Employees /4	178.183	195.264	208.817

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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,161,454	9,378,320	9,577,600
2000 Local Nontax Support	862,655	768,000	822,000
3000 State, General Purpose	28,780,459	29,880,883	34,348,412
4000 State, Special Purpose	7,646,706	7,674,054	9,176,568
5000 Federal, General Purpose	14,127	0	0
6000 Federal, Special Purpose	3,600,694	3,583,646	3,354,365
7000 Revenues from Other School Districts	28,476	30,000	25,000
8000 Revenues from Other Entities	40,649	1,019,000	1,034,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	50,135,221	52,333,903	58,337,945
EXPENDITURES			
00 Regular Instruction	26,175,729	28,628,191	32,794,667
10 Federal Stimulus	0	0	0
20 Special Education Instruction	7,518,292	8,071,531	9,283,558
30 Vocational Education Instruction	1,002,526	1,182,575	1,452,709
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,969,639	3,111,512	3,172,974
70 Other Instructional Programs	466,103	496,062	522,328
80 Community Services	59,605	15,000	33,000
90 Support Services	10,678,243	10,772,524	11,040,822
B. TOTAL EXPENDITURES	48,870,137	52,277,395	58,300,058
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)	1,265,085	56,508	37,887
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	121,884	121,884	121,053
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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	388,798	388,798	320,013
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	312,119	312,119	130,160
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	202,055	202,055	280,000
G.L.890 Unassigned Fund Balance	92,569	263,072	1,918,333
G.L.891 Unassigned to Minimum Fund Balance Policy		2,497,999	2,634,647
F. TOTAL BEGINNING FUND BALANCE	3,372,667	3,785,927	5,404,206
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	109,059	121,884	121,053
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	320,013	388,798	320,013
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	312,119	130,160
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	202,055	285,000
G.L.890 Unassigned Fund Balance	1,120,421	200,884	1,668,970
G.L.891 Unassigned to Minimum Fund Balance Policy	2,506,753	2,616,695	2,916,897
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,459,564	3,842,435	5,442,093

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.

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Tax	9,159,646	9,378,320	9,577,600
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,808	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	9,161,454	9,378,320	9,577,600
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	141,202	156,000	130,000
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	29,495	30,000	32,000
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	31,276	24,000	24,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	334,933	306,000	354,000
2300 Investment Earnings	27,079	20,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	32,793	30,000	30,000
2600 Fines and Damages	7,471	4,000	4,000
2700 Rentals and Leases	55,372	32,000	32,000
2800 Insurance Recoveries	4,378	1,000	1,000
2900 Local Support Nontax, Unassigned	115,013	115,000	115,000
2910 E-Rate	83,644	50,000	50,000
2000 TOTAL LOCAL SUPPORT NONTAX	862,655	768,000	822,000
STATE, GENERAL PURPOSE			
3100 Apportionment	26,541,244	27,380,947	31,128,435

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
3121 Special Education--General Apportionment	958,480	926,246	1,294,977
3300 Local Effort Assistance	1,280,736	1,573,690	1,925,000
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	28,780,459	29,880,883	34,348,412
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	8,827	0	0
4121 Special Education	3,884,231	3,954,949	4,860,815
4122 Special Ed-Infants and Toddlers-State	322,721	322,832	475,993
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,018,239	1,001,261	1,394,217
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	252,983	237,862	250,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	128,596	132,140	159,333
4174 Highly Capable	43,265	43,290	104,741
4188 Childcare	0	0	0
4198 School Food Services	30,384	24,720	26,469
4199 Transportation--Operations	1,957,461	1,957,000	1,905,000
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	7,646,706	7,674,054	9,176,568
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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
5400 Federal in lieu of Taxes	14,127	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	14,127	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	724,791	795,358	811,475
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	28,456	25,000	25,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	946,784	1,006,418	931,010
6152 School Improve, Fed Other Title Grants under ESEA, Fed	594,384	652,870	395,839
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)	15,169	16,000	17,041
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	13,961	0	14,000
6198 School Food Services	1,017,630	983,000	1,045,000
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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	145,132	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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	114,388	105,000	115,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,600,694	3,583,646	3,354,365
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	28,476	30,000	25,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	28,476	30,000	25,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	7,342	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	4,522	1,000	1,000
8500 Nonfederal, ESD	28,785	1,015,000	1,030,000
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	40,649	1,019,000	1,034,000
OTHER FINANCING SOURCES			

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	50,135,221	52,333,903	58,337,945

Cheney School District No.360

EXPENDITURE BY PROGRAM

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REGULAR INSTRUCTION			
01 Basic Education	25,678,275	28,051,988	32,268,220
02 Alternative Learning Experience	497,454	576,203	526,447
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	26,175,729	28,628,191	32,794,667
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	6,536,481	6,864,063	8,121,224
22 Special Education, Infants and Toddlers, State	259,169	413,357	350,000
24 Special Education, Supplemental, Federal	722,642	794,111	812,334
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	7,518,292	8,071,531	9,283,558
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	889,495	1,054,967	1,282,364
34 Middle School Career and Technical Education, State	74,241	88,123	134,682
38 Vocational, Federal	38,789	39,485	35,663
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,002,526	1,182,575	1,452,709
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	919,565	1,078,216	1,056,784
52 Other Title Grants Under ESEA - Federal	577,645	XXXXX	XXXXX
52 School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	631,307	409,720
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,080,886	1,010,635	1,296,167
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Cheney School District No.360

EXPENDITURE BY PROGRAM

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	239,355	239,009	235,638
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	14,871	16,384	16,530
65 Transitional Bilingual, State	137,317	135,961	158,135
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	2,969,639	3,111,512	3,172,974
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	62,954	58,519	109,039
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	403,148	437,543	413,289
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	466,103	496,062	522,328
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	XXXXX	XXXXX
88 Childcare	XXXXX	0	0
89 Other Community Services	59,605	15,000	33,000
80 TOTAL COMMUNITY SERVICES	59,605	15,000	33,000
SUPPORT SERVICES			
97 District-wide Support	7,127,547	7,048,527	7,030,713
98 School Food Services	1,722,279	1,561,138	1,743,879
99 Pupil Transportation	1,828,417	2,162,859	2,266,230
90 TOTAL SUPPORT SERVICES	10,678,243	10,772,524	11,040,822
TOTAL PROGRAM EXPENDITURES	48,870,137	52,277,395	58,300,058

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	32,268,220	368,116		18,859,059	2,184,355	7,826,466	1,420,974	1,503,200	58,050	48,000
02 ALE	526,447	76		200,398	58,921	121,433	27,369	118,250	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	32,794,667	368,192		19,059,457	2,243,276	7,947,899	1,448,343	1,621,450	58,050	48,000
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	8,121,224	3,500		3,586,058	1,739,860	2,618,896	73,012	93,198	6,700	0
22 Sp Ed, I&T, St	350,000	0		0	0	0	0	350,000	0	0
24 Sp Ed, Sup, Fed	812,334	0		541,035	26,471	225,190	17,638	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	9,283,558	3,500		4,127,093	1,766,331	2,844,086	90,650	443,198	8,700	0
31 Voc, Basic, St	1,282,364	2,000		822,970	44,845	267,469	67,180	19,100	22,500	36,300
34 MidSchCar/Tec	134,682	0		84,718	0	29,964	20,000	0	0	0
38 Voc, Fed	35,663	0		0	21,949	13,714	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	1,452,709	2,000		907,688	66,794	311,147	87,180	19,100	22,500	36,300
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,056,784	0		505,203	191,152	320,429	10,000	30,000	0	0
52 Other Title Grants under ESEA, Federal	409,720	13,000	0	135,000	86,958	51,976	56,596	54,550	11,640	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	1,296,167	0		900,979	89,320	290,847	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	235,638	0		180,000	0	37,249	10,000	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	16,530	0		0	0	0	500	16,030	0	0
65 Tran Biling, St	158,135	0		50,611	47,857	54,667	3,000	1,500	500	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 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
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,172,974	13,000	0	1,771,793	415,287	755,168	94,117	111,469	12,140	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	109,039	0		29,037	3,463	10,931	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	413,289	500		198,543	41,832	112,890	40,274	18,000	1,250	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	522,328	500		227,580	45,295	123,821	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 Childcare	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	33,000	18,000	0	0	0	0	15,000	0	0	0
TOTAL COMMUNITY SERVICES	33,000	18,000	0	0	0	0	15,000	0	0	0
97 Distwide Suppt	7,030,713	0	-6,000	287,382	2,615,358	844,964	735,000	2,329,509	47,500	177,000
98 Schl Food Serv	1,743,879	0	0	0	515,740	308,192	903,000	9,847	2,100	5,000
99 Pupil Transp	2,266,230	0	-399,192	0	1,325,015	701,107	444,500	162,000	5,000	27,800
TOTAL SUPPORT SERVICES	11,040,822	0	-405,192	287,382	4,456,113	1,854,263	2,082,500	2,501,356	54,600	209,800

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
OBJECT TOTALS	58,300,058	405,192	-405,192	26,380,993	8,993,096	13,836,384	3,919,672	4,718,573	157,240	294,100

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
(0) Debit Transfers	387,063	XXXXX	243,000	XXXXX	405,192	XXXXX
(1) Credit Transfers	-387,063	XXXXX	-243,000	XXXXX	-405,192	XXXXX
(2) Certificated Salaries	21,819,140	44.65	23,124,409	44.23	26,380,993	45.25
(3) Classified Salaries	7,709,515	15.78	7,851,259	15.02	8,993,096	15.43
(4) Employee Benefits and Payroll Taxes	11,365,449	23.26	13,119,258	25.10	13,836,384	23.73
(5) Supplies and Materials	3,097,116	6.34	3,510,473	6.72	3,919,672	6.72
(7) Purchased Services	4,195,261	8.58	4,255,296	8.14	4,718,573	8.09
(8) Travel	155,520	0.32	152,600	0.29	157,240	0.27
(9) Capital Outlay	528,134	1.08	264,100	0.51	294,100	0.50
TOTAL EXPENDITURES	48,870,137	100.00	52,277,395	100.00	58,300,058	100.00

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	27,764,428	56.81	30,939,297	59.18	35,752,746	61.33
28 Extracur	1,295,562	2.65	1,229,306	2.35	1,605,894	2.75
29 Pmt to SD	427,923	0.88	350,000	0.67	400,000	0.69
TOTAL TEACHING ACTIVITIES	29,487,914	60.34	32,518,603	62.20	37,758,640	64.77
TEACHING SUPPORT						
22 Lrn Resrc	498,747	1.02	499,841	0.96	500,069	0.86
24 Guid/Coun	1,263,659	2.59	1,392,360	2.66	1,422,415	2.44
25 Pupil M/S	447,969	0.92	457,619	0.88	462,677	0.79
26 Health	2,301,816	4.71	2,154,852	4.12	2,542,150	4.36
31 InstProDev	750,478	1.54	661,229	1.26	680,332	1.17
32 Inst Tech	0	0.00	0	0.00	0	0.00
33 Curriculum	259,169	0.53	48,878	0.09	43,859	0.08
TOTAL TEACHING SUPPORT	5,305,281	10.86	5,214,779	9.98	5,651,502	9.69
OTHER SUPPORT ACTIVITIES						
42 Food	835,131	1.71	713,000	1.36	888,000	1.52
44 Operation	812,164	1.66	759,701	1.45	773,305	1.33
49 Transfers	-17,884	-0.04	0	0.00	0	0.00
52 Operation	1,427,681	2.92	1,676,759	3.21	1,895,000	3.25
53 Maintnce	414,677	0.85	366,448	0.70	407,447	0.70
56 Insurance	75,395	0.15	85,000	0.16	85,000	0.15
59 Transfers	-361,480	-0.74	-237,000	-0.45	-399,192	-0.68
62 Grnd Mnt	422,739	0.87	470,180	0.90	495,759	0.85
63 Oper Bldg	1,546,310	3.16	1,515,037	2.90	1,327,752	2.28
64 Maintnce	827,815	1.69	791,874	1.51	765,337	1.31
65 Utilities	1,079,112	2.21	1,067,000	2.04	1,115,509	1.91
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	401,272	0.82	425,000	0.81	435,000	0.75
72 Info Sys	966,757	1.98	877,214	1.68	881,763	1.51
73 Printing	91,008	0.19	100,602	0.19	90,166	0.15
74 Warehouse	41,357	0.08	11,500	0.02	11,500	0.02
75 Mtr Pool	59,025	0.12	65,000	0.12	65,000	0.11
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	17,884	0.04	0	0.00	18,000	0.03
TOTAL OTHER SUPPORT ACTIVITIES	8,638,964	17.68	8,687,315	16.62	8,855,346	15.19
UNIT ADMINISTRATION						
23 Princ Off	2,597,847	5.32	2,997,861	5.73	2,916,482	5.00
TOTAL UNIT ADMINISTRATION	2,597,847	5.32	2,997,861	5.73	2,916,482	5.00
CENTRAL ADMINISTRATION						
11 Bd of Dir	90,744	0.19	143,500	0.27	133,500	0.23
12 Supt Off	378,459	0.77	352,565	0.67	388,798	0.67
13 Busns Off	511,421	1.05	522,467	1.00	586,197	1.01
14 HR	427,263	0.87	417,818	0.80	445,668	0.76
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	782,968	1.60	773,628	1.48	914,612	1.57
41 Supervisn	92,867	0.19	88,437	0.17	82,574	0.14
51 Supervisn	272,144	0.56	271,652	0.52	277,975	0.48
61 Supv Bldg	284,264	0.58	288,770	0.55	288,764	0.50
TOTAL CENTRAL ADMINISTRATION	2,840,131	5.81	2,858,837	5.47	3,118,088	5.35
TOTAL EXPENDITURES	48,870,137	100.00	52,277,395	100.00	58,300,058	100.00

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	292.153	79.98	78.453	37.57
28 Extracurricular	1.300	0.36	0.000	0.00
TOTAL TEACHING ACTIVITIES	293.453	80.34	78.453	37.57
TEACHING SUPPORT				
22 Learning Resources	4.000	1.10	2.392	1.15
24 Guidance and Counseling	16.000	4.38	1.433	0.69
25 Pupil Management and Safety	0.000	0.00	6.029	2.89
26 Health/Related Services	25.028	6.85	4.871	2.33
31 InstProDev	3.300	0.90	0.000	0.00
33 Curriculum	0.000	0.00	0.556	0.27
TOTAL TEACHING SUPPORT	48.328	13.23	15.281	7.32
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	13.162	6.30
52 Operations	XXXXX	XXXXX	22.410	10.73
53 Maintenance	XXXXX	XXXXX	4.000	1.92
62 Grounds--Maintenance	XXXXX	XXXXX	6.000	2.87
63 Operation of Buildings	XXXXX	XXXXX	26.835	12.85
64 Maintenance	XXXXX	XXXXX	7.000	3.35
72 Information Systems	0.000	0.00	3.000	1.44
73 Printing	0.000	0.00	1.000	0.48
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	83.407	39.94
UNIT ADMINISTRATION				
23 Principal's Office	17.500	4.79	11.152	5.34
TOTAL UNIT ADMINISTRATION	17.500	4.79	11.152	5.34
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.27	1.000	0.48
13 Business Office	0.000	0.00	5.511	2.64
14 Human Resources	1.000	0.27	2.808	1.34
21 Supervision - Instruction	4.000	1.10	4.864	2.33
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	3.000	1.44

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	3.341	1.60
TOTAL CENTRAL ADMINISTRATION	6.000	1.64	20.524	9.83
TOTAL FTE STAFF	365.281	100.00	208.817	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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES			
100 General Student Body	140,096	118,397	104,240
200 Athletics	129,717	111,684	123,080
300 Classes	4,907	6,000	4,000
400 Clubs	109,654	123,935	161,627
600 Private Moneys	6,885	3,050	0
A. TOTAL REVENUES	391,259	363,066	392,947
EXPENDITURES			
100 General Student Body	56,619	70,710	70,029
200 Athletics	146,552	142,257	191,700
300 Classes	11,550	19,500	20,936
400 Clubs	146,289	143,438	186,775
600 Private Moneys	3,999	4,312	3,237
B. TOTAL EXPENDITURES	365,009	380,217	472,677
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	26,251	-17,151	-79,730
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	322,353	334,982	380,698
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	322,353	334,982	380,698
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	348,604	317,831	300,968
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	348,604	317,831	300,968

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Form F-195

Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,288,106	5,326,180	7,129,770
2000 Local Nontax Support	14,458	10,000	18,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	769,693	761,500	760,000
9000 Other Financing Sources	40,520,885	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	46,593,141	6,097,680	7,907,770
EXPENDITURES			
Matured Bond Expenditures	2,660,000	3,845,000	3,405,000
Interest on Bonds	2,330,005	2,771,610	4,692,315
Interfund Loan Interest	0	0	0
Bond Transfer Fees	224,343	3,500	3,500
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	5,214,348	6,620,110	8,100,815
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	40,296,159	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,082,634	-522,430	-193,045
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,296,295	2,396,795	3,915,064
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	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	2,296,295	2,396,795	3,915,064
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	3,378,928	1,874,365	3,722,019
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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,378,928	1,874,365	3,722,019

Cheney School District No.360

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Taxes	5,284,450	5,326,180	7,129,770
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	3,656	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,288,106	5,326,180	7,129,770
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	14,458	10,000	18,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	14,458	10,000	18,000
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	8,186	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	761,507	761,500	760,000
5000 TOTAL FEDERAL, GENERAL PURPOSE	769,693	761,500	760,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	4,435,885	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	36,085,000	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	40,520,885	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	46,593,141	6,097,680	7,907,770

Cheney School District No.360

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	335	0	0
2000 Local Nontax Support	10,840	662,000	540,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	3,000	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,176	662,000	540,000
EXPENDITURES			
10 Sites	400,861	500,000	750,000
20 Buildings	326,216	1,044,000	51,944,000
30 Equipment	0	148,500	148,500
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	727,077	1,692,500	52,842,500
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)	-712,901	-1,030,500	-52,302,500
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
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	51,923,553
G.L.862 Committed from Levy Proceeds	150,010	148,500	148,500
G.L.863 Restricted from State Proceeds	1,745,771	1,064,603	878,533

Cheney School District No.360

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	69,586	0	859,640
G.L.890 Unassigned Fund Balance	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	1,965,367	1,213,103	53,810,226
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	0	0	0
G.L.862 Committed from Levy Proceeds	151,276	148,500	0
G.L.863 Restricted from State Proceeds	1,028,068	34,103	108,086
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	0	1,399,640
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,252,466	182,603	1,507,726

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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Tax	335	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	335	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	10,740	0	0
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	100	662,000	540,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	10,840	662,000	540,000
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	3,000	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	3,000	0	0
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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	14,176	662,000	540,000

Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	6	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	3,152	4,000	4,000
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	453,824	460,000	440,000
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	544	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)	457,526	464,000	444,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	457,526	464,000	444,000

Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	342,321	870,000	875,000
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	342,321	870,000	875,000
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)	115,205	-406,000	-431,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	758,526	0	510,697
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	510,697	0
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL BEGINNING FUND BALANCE	758,526	510,697	510,697
I. 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	873,731	0	79,697
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	104,697	0
G.L.890 Unassigned Fund Balance	XXXXX	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	873,731	104,697	79,697

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.