



CHENEY

SCHOOL DISTRICT

DISTRICT BUDGET

2016-2017

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

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FROM THE DESK OF THE FINANCE DIRECTOR

June 3, 2016

Cheney School District Community Members:

Our students, families, and employees of the district have shown their support and perseverance to Cheney School District over and over again. The commitment for excellence to serve the children of our district is more apparent than ever before. We have managed to rebuild the fund balance, 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 2016-17 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 following pages outline the 2016-17 school year budget. The 2016-17 school year will be the second year of the 2015-17 state budget. It was prepared through an intensive process that included a full review of the previous fiscal year actuals, current year budget and projected ending, meetings with each budget director, research, planning, and dissecting the legislative session.

At the end of the research and planning phase, we were able to implement a thorough, practical and balanced budget that meets the goals and vision of the Cheney School District.

The 2016-17 District Budget is available online, at the following URL: <http://www.cheneysd.org/Page/26>

Thank you for taking the time to review this information and for your continued support, involvement, and passion for making Cheney School 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 2016-17 budget for each fund. Each fund will be described and corresponding revenue and expense drivers identified. The 2016-17 budget will be compared to the 2015-16 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 4,300 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. For instance, a student who is enrolled full-time (every day for the entire year) is considered to be 1.0 FTE; on the other hand, a kindergarten student enrolled at half-time (half day each day for the full year) would be 0.5 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. Using the kindergarten example above, both a full-time and part-time kindergarten student would receive a full headcount of 1.0 (one).

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.

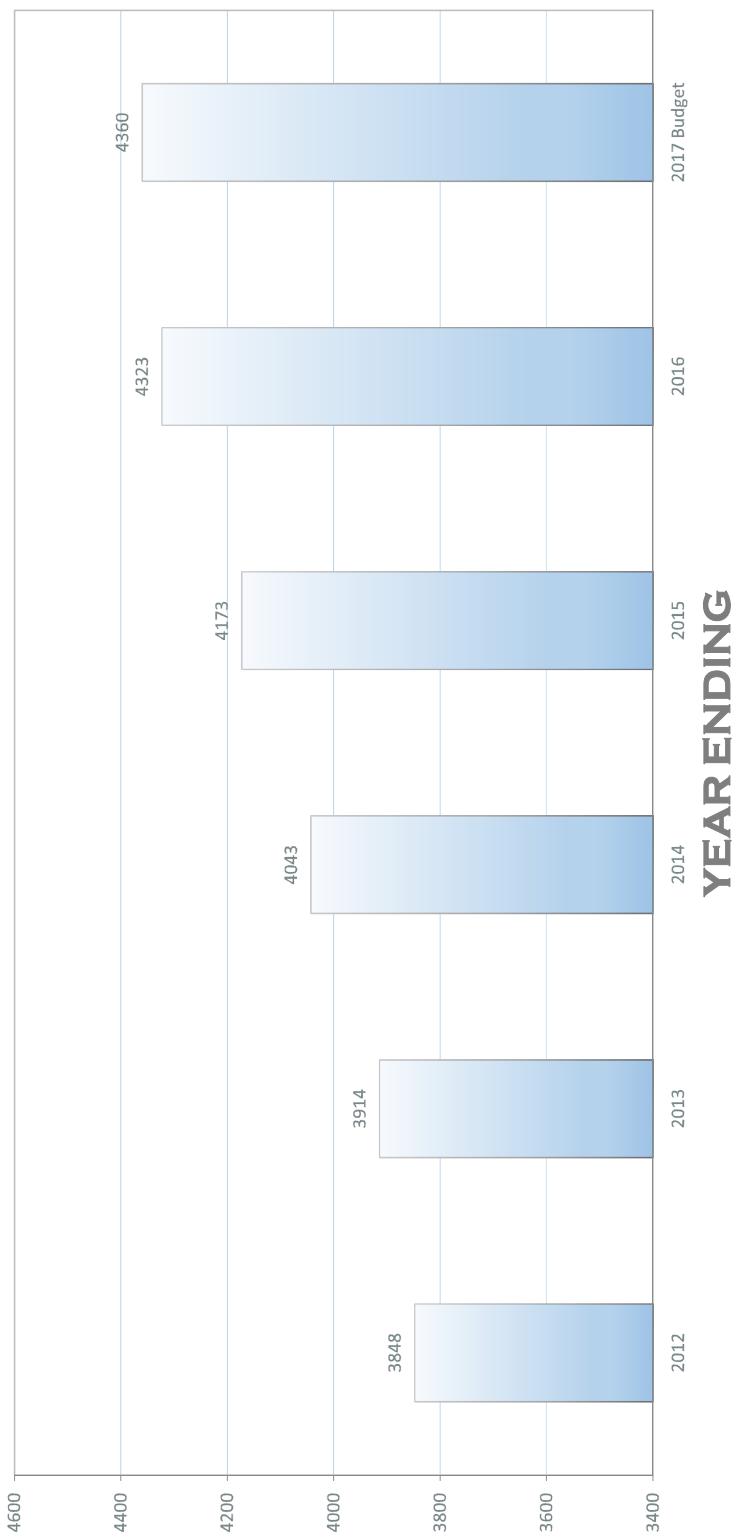
Purchased Services are expenditures for services and associated goods from independent contractors or service providers that are rendered to the school district under expressed or implied contracts.

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

	2014-15 Actual	2015-16 Budget	2015-16 Projection	2016-17 Budget
Total Beginning Fund Balance	\$ 2,845,201	\$ 3,000,000	\$ 3,372,667	\$ 3,785,927
Revenues				
Local	\$ 9,902,254	\$ 9,784,540	\$ 9,946,181	\$ 10,146,320
State	\$ 31,913,420	\$ 35,602,452	\$ 36,507,602	\$ 38,054,937
Federal	\$ 3,227,961	\$ 3,953,117	\$ 3,310,061	\$ 3,583,646
Other Financing Sources	\$ 61,198	\$ 521,000	\$ 196,132	\$ 549,000
Total Revenue Sources	\$ 45,104,833	\$ 49,861,109	\$ 49,959,976	\$ 52,333,903
Expenditures (by Object)				
Certificated Salaries	\$ 19,976,690	\$ 22,601,839	\$ 22,028,119	\$ 23,666,951
Classified Salaries	\$ 7,190,284	\$ 7,070,767	\$ 7,790,810	\$ 7,840,257
Employee Benefits and Payroll Taxes	\$ 9,809,522	\$ 11,562,804	\$ 11,583,685	\$ 12,587,718
Supplies and Materials	\$ 3,036,183	\$ 4,520,100	\$ 3,579,701	\$ 3,510,473
Purchased Services	\$ 4,120,048	\$ 3,601,863	\$ 4,134,511	\$ 4,255,296
Travel	\$ 141,837	\$ 150,790	\$ 150,790	\$ 152,600
Capital Outlay	\$ 302,804	\$ 264,100	\$ 279,100	\$ 264,100
Total Expenditures (by Object)	\$ 44,577,367	\$ 49,772,263	\$ 49,546,716	\$ 52,277,355
Excess of Revenues Over/(Under) Expenditures	\$ 527,466	\$ 88,846	\$ 413,260	\$ 56,508
Total Ending Fund Balance	\$ 3,372,667	\$ 3,088,846	\$ 3,785,927	\$ 3,842,435
Nonspendable Fund Balance				
Inventory and Prepaid Items	\$ 388,798	\$ 30,000	\$ 388,798	\$ 388,798
Restricted Fund Balance				
Carryover of Restricted Revenues	\$ 121,884	\$ 40,000	\$ 121,884	\$ 121,884
Committed to Other Purposes				
Minimum Fund Balance				
Other Commitments (Unemployment Pool)	\$ 312,119	\$ 298,013	\$ 312,119	\$ 312,119
Assigned to Other Purposes				
Other Purposes (Compensated Absences)	\$ 202,055	\$ 200,000	\$ 202,055	\$ 202,055
Unassigned Fund Balance				
Unassigned Minimum Fund Balance Policy	\$ 92,569	\$ 27,778	\$ 263,072	\$ 200,884
	\$ 2,255,242	\$	\$ 2,497,999	\$ 2,616,695

□

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

	2014-15 Actual	2015-16 Budget	2015-16 Projection	2016-17 Budget
Total Beginning Fund Balance	\$ 269,554	\$ 307,130	\$ 322,353	\$ 334,982
Revenues				
Betz Elementary School	\$ 6,998	\$ 6,168	\$ 7,000	\$ 6,500
Salnave Elementary School	\$ 2,115	\$ 1,965	\$ 2,010	\$ 2,030
Sunset Elementary School	\$ 4	\$ 3	\$ 3	\$ 2,503
Windsor Elementary School	\$ 1,256	\$ 868	\$ 868	\$ 822
Snowdon Elementary School	\$ 411	\$ 432	\$ 550	\$ 550
Cheney Middle School	\$ 37,563	\$ 37,950	\$ 45,644	\$ 44,950
Westwood Middle School	\$ 49,028	\$ 34,635	\$ 38,000	\$ 32,303
Cheney High School	\$ 270,159	\$ 280,500	\$ 240,000	\$ 273,408
Total Revenue Sources	\$ 367,534	\$ 362,520	\$ 334,075	\$ 363,066
Expenditures				
Betz Elementary School	\$ 6,947	\$ 4,150	\$ 4,150	\$ 12,237
Salnave Elementary School	\$ 2,047	\$ 1,400	\$ 1,400	\$ 2,123
Sunset Elementary School	\$ -	\$ -	\$ -	\$ 2,500
Windsor Elementary School	\$ 974	\$ 764	\$ 764	\$ 1,500
Snowdon Elementary School	\$ (196)	\$ 104	\$ 132	\$ 650
Cheney Middle School	\$ 34,440	\$ 56,780	\$ 35,000	\$ 57,900
Westwood Middle School	\$ 34,252	\$ 39,400	\$ 35,000	\$ 39,665
Cheney High School	\$ 236,272	\$ 264,585	\$ 245,000	\$ 263,642
Total Expenditures	\$ 314,736	\$ 367,183	\$ 321,446	\$ 380,218
Excess of Revenues Over/(Under)Expenditures	\$ 52,799	\$ (4,663)	\$ 12,629	\$ (17,152)
Total Ending Fund Balance	\$ 322,353	\$ 302,467	\$ 334,982	\$ 317,830
Restricted for Fund Purposes				
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

	2014-15 Actual	2015-16 Budget	2015-16 Projection	2016-17 Budget
Total Beginning Fund Balance	\$ 2,297,546	\$ 1,865,000	\$ 1,965,367	\$ 1,213,103
Revenues				
Local Taxes	\$ 1,202	\$ -	\$ -	\$ -
Local Support Nontax	\$ 17,482	\$ 12,000	\$ 12,000	\$ 662,000
State Matching Funds	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ -	\$ -	\$ -	\$ -
Total Revenue Sources	\$ 18,685	\$ 12,000	\$ 12,000	\$ 662,000
Expenditures (by Type)				
Sites	\$ 40,865	\$ 925,000	\$ 425,000	\$ 500,000
Buildings	\$ 298,823	\$ 579,000	\$ 190,500	\$ 1,044,000
Equipment	\$ 11,176	\$ 148,500	\$ -	\$ 148,500
Total Expenditures (by Type)	\$ 350,864	\$ 1,652,500	\$ 615,500	\$ 1,692,500
Expenditures by Project				
Improvements from Building Proceeds			\$ 650,000	
Belz Portable		\$ 25,000	\$ 25,000	
CMS Fencing on Playfields		\$ 85,000	\$ 90,500	
Sunset Gym Floor		\$ 100,000	\$ 100,000	
Salhave Cabinets		\$ 148,500	\$ -	
IT Levy Funds		\$ 194,000	\$ -	
Wiring Reserve CMS & WMS		\$ 200,000	\$ -	
CHS Chiller		\$ 400,000	\$ 400,000	
Wetland Mitigation Snowdon		\$ 500,000	\$ -	
Elementary Land		\$ 1,652,500	\$ 764,264	
Total Expenditures (by Project)	\$ (332,179)	\$ (1,640,500)	\$ (752,264)	\$ (1,030,500)
Excess of Revenues Over/(Under)Expenditures	\$ 1,965,367	\$ 224,500	\$ 1,213,103	\$ 182,603
Total Ending Fund Balance				
Committed to Other Purposes				
Committed from Levy Proceeds		\$ 148,500	\$ 148,500	\$ 148,500
Restricted to Other Purposes		\$ -	\$ -	\$ -
Restricted from State Proceeds		\$ 76,000	\$ 1,064,603	\$ 34,103
Assigned to Bond Proceeds		\$ -	\$ -	\$ -
Assigned to Other Purposes		\$ 69,586	\$ -	\$ -
Assigned to Fund Purposes		\$ -	\$ -	\$ -

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

	2014-15 Actual	2015-16 Budget	2015-16 Projection	2016-17 Budget
Total Beginning Fund Balance	\$ 751,394	\$ 646,995	\$ 758,526	\$ 510,697
Revenues				
Local (Investment Earnings)	\$ 4,066	\$ 3,000	\$ 4,250	\$ 4,000
State (Depreciation Reimbursement)	\$ 436,553	\$ 421,000	\$ 453,824	\$ 460,000
Total Revenue Sources	\$ 440,620	\$ 424,000	\$ 458,074	\$ 464,000
Expenditures (by Object)				
Equipment	\$ 433,487	\$ 750,000	\$ 705,903	\$ 870,000
Total Expenditures	\$ 433,487	\$ 750,000	\$ 705,903	\$ 870,000
Excess of Revenues Over/(Under)Expenditures	\$ 7,132	\$ (326,000)	\$ (247,829)	\$ (406,000)
Total Ending Fund Balance	\$ 758,526	\$ 320,995	\$ 510,697	\$ 104,697
Assigned to Fund Purposes	\$ 758,526	\$ 320,995	\$ 510,697	\$ 104,697
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

	2014-15 Actual	2015-16 Budget	2015-16 Projection	2016-17 Budget
Total Beginning Fund Balance	\$ 2,188,600	\$ 2,188,600	\$ 2,296,295	\$ 2,396,795
Revenues				
Local Levy	\$ 5,226,770	\$ 5,262,100	\$ 5,181,255	\$ 5,326,180
Investment Earnings	\$ 12,115	\$ 10,000	\$ 10,000	\$ 10,000
Federal	\$ 764,903	\$ 750,000	\$ 761,500	\$ 761,500
Total Revenue Sources	\$ 6,003,788	\$ 6,022,100	\$ 5,952,755	\$ 6,097,680
Expenditures				
Matured Bond Expenditures	\$ 2,620,000	\$ 2,660,000	\$ 2,660,000	\$ 3,845,000
Interest on Bonds	\$ 3,275,955	\$ 3,190,255	\$ 3,190,255	\$ 2,771,610
Interfund Loan Interest	\$ -	\$ -	\$ -	\$ -
Bond Transfer Fees	\$ 139	\$ 2,000	\$ 2,000	\$ 3,500
Arbitrage Rebate	\$ -	\$ -	\$ -	\$ -
Underwriter's Fees	\$ -	\$ -	\$ -	\$ -
Total Expenditures (by Object)	\$ 5,896,094	\$ 5,852,255	\$ 5,852,255	\$ 6,620,110
Excess of Revenues Over/(Under) Expenditures	\$ 107,694	\$ 169,845	\$ 100,500	(522,430)
Total Ending Fund Balance	\$ 2,296,295	\$ 2,358,445	\$ 2,396,795	\$ 1,874,365
Restricted for Debt Service	\$ 2,296,295	\$ 2,188,600	\$ 2,396,795	\$ 1,874,365
Assigned to Fund Purposes	\$ -	\$ 169,845	\$ -	\$ -
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -

APPENDIX A

F-203 STATE FUNDING ESTIMATES

Cheney School District

Spokane County

State of Washington

Superintendent of Public Instruction

Educational Service District 101

F-203 Summary Report

2016-17 Budget -Final

CCDDD 32360

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	27,380,946.83
3121	Z288	Special Education, Gen Apportionment	926,245.47
3600	A26	State Forests	0.00
4121	N7	Special Education	3,954,948.68
4122	N8	Special Education - Infants and Toddlers - State	322,831.54
4165	Z477	Transitional Bilingual	132,139.55
4174	Z095	Highly Capable	43,290.21
4198	S5	School Food Service	24,720.00
4199	I4	Transportation - Operations	1,957,000.00
4499	J1	Transportation Reimbursement	460,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	63,731.04
n/a	O7	LAP TOTAL Allocation	1,001,260.85
n/a	Z109	Skills Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,036,825.24

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	212.37	9.99	222.36
District Generated			
Total	212.37	9.99	222.36
CIS Salary Allocation			
School Generated	11,220,781.32	527,567.46	11,748,348.78
District Generated			
Total	11,220,781.32	527,567.46	11,748,348.78
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	12.66	0.85	13.51
District Generated	3.84		3.84
Total	16.50	0.85	17.35
CAS Salary Allocation			
School Generated	790,298.73	53,177.59	843,476.32
District Generated	239,361.53		239,361.53
Total	1,029,660.26	53,177.59	1,082,837.85
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	47.83	3.54	51.37
District Generated	22.43		22.43
Total	70.26	3.54	73.80
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,598,029.14	118,245.07	1,716,274.21
District Generated	749,397.75		749,397.75
Total	2,347,426.89	118,245.07	2,465,671.96

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	337.00
A11a8	Enroll 8	334.00
A12	Enroll 7-8	671.00
A13a10	Enroll 10	322.00
A13a11	Enroll 11	266.00
A13a12	Enroll 12	265.00
A13a9	Enroll 9	318.00
A15	Enroll Run Start CTE	0.00
A16	Enroll Run Start	62.00
A39	Enroll K-3	1,400.00
A40	Enroll 5-6	685.00
A41	Enroll 9-12	1,171.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A5B	Enroll R&N 4	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	109.00
A63	Enroll TBIP 7-8	6.00
A64	Enroll TBIP 9-12	12.00
A6A1	Enroll 1	336.00
A6A2	Enroll 2	351.00
A6A3	Enroll 3	363.00
A7a	Enroll 4	322.00
A8a5	Enroll 5	342.00
A8a6	Enroll 6	343.00
B2	Enroll SpEd K-21	601.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	350.00
Z298	Enroll K-8	3,078.00
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	4,249.00
A14	Enroll ALE K-6	63.00
A14B	Enroll ALE 7-8	7.00
A17	Enroll Total w/ Run Start and Dropout and ALE	4,422.00
A18	Enroll ALE 9-12	41.00

Cheney School District

Spokane County

Superintendent of Public Instruction

F-203 Assumptions Report

Educational Service District 101

2016-17 Budget -Final

CCDDD 32360

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A42	Enroll Total	4,249.00
A55	Enroll K HighPov	184.00
A55A1	Enroll 1 HighPov	181.00
A55A2	Enroll 2 HighPov	203.00
A56	Enroll 3 HighPov	205.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A65	Enroll TBIP Exited	27.00
B1	Enroll SpEd 3-PK	86.00
B9	Enroll SpEd 0-2	44.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	12.00
E55	Enroll 9-12 CTE exp	195.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33	CIS Mix	1.48000
A37	CIS Mix CTE 9-12	1.48000
170A	CIS Mix CTE 7-8	1.48000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
505X	Poverty Class Size K-3	18.31
502X	Class Size K-3	20.94

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	4,315.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.28480

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Estimated Revenues**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
K1a	Fed Grants K-6 7-12 PY: District	0.00
L1a	Fed Grants K-6 7-12 CY: District	0.00
L2a	% Inc BEA - District	0.0000
L8a	LEA Proration: District	0.00
L9a	% Change IPD: District	0.0000
L10a	Fed Rev K-6 7-12 PY: District	0.00
L11a	Add I728 Alloc: District	0.00
L12a	Add I732: District	0.00
L13a	Fiscal Agent Rev: District	0.00
L14a	Pro Dev MS Voc & Full Day K for PY: District	0.00
K2a	Levy Authority Trnfrs For Inter-Dist Coop Prgms: District	0.00
K3a	Levy Authority Trnfrs Btwn H And NonH Schls: District	0.00
K4a	Dist PY Adjstd Assessed Valuation For CY Levies: District	0
K5a	Levy Rate: District	0.000
K6a	Est Maint & Ops Levy Amt: District	0.00
K7a	Rdctn For Revs In Levy Base Rcvd as Fiscal Agent: District	0.00
L3a	+/- Levy Trans NonRes Pupils: District	0.00
L4a	+/- Levy Trans NonHi Pupils: District	0.00
L5a	Dist CY Adjstd Assessed Valuation For NY Levies: District	0
L6a	Cur Yr Levy Rate: District	0.00
L7a	Ant Cur Yr M&O Levy Amt: District	0.00

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,957,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	460,000.00

Estimate of Deductible Revenues

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

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Estimated Revenues**Estimate of Deductible Revenues**

Item Code	Item Name	Amount
A28	5500 Federal Forests	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	114,000.00
H3	Est RPB	14,000.00
H4	Est RPL K3	0.00

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F-203 Worksheet Report
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Item Code		Amount
A33	A. District-Wide Staff Mix 1. District-Wide Staff Mix	1.48000
Z344	B. School Generated – Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 212.370 * 34,048.00 * 1.48000	\$ 10,701,545.16
Z345	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [School CIS Salary Maint Total] 212.370 * 35,700.00 * 1.48000 - 10,701,545.16	\$ 519,236.16
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 10,701,545.16 + 519,236.16	\$ 11,220,781.32
Z347	C. School Generated – Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] 12.662 * 59,525.00	\$ 753,705.55
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] - [School CAS Salary Maint Total] 12.662 * 62,415.00 - 753,705.55	\$ 36,593.18
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 753,705.55 + 36,593.18	\$ 790,298.73
Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] 47.828 * 31,865.00	\$ 1,524,039.22
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] - [School CLS Salary Maint Total] 47.828 * 33,412.00 - 1,524,039.22	\$ 73,989.92
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 1,524,039.22 + 73,989.92	\$ 1,598,029.14

Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 196.678 * 4.000 * 151.86	\$	119,470.08
Z475	Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$	0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code	Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] 7.328 * 31,865.00
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] - [Facilities Salary Maint Total] 7.328 * 33,412.00 - 233,506.72
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 233,506.72 + 11,336.42
Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] 1.342 * 31,865.00
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] - [Warehouse Salary Maint Total] 1.342 * 33,412.00 - 42,762.83
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 42,762.83 + 2,076.07
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] 2.538 * 31,865.00
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] - [Technology Salary Maint Total] 2.538 * 33,412.00 - 80,873.37
Z362	3. Technology Salary Total \$ 84,799.66

[Technology Salary Maint Total] + [Technology Salary Inc Total]

80,873.37 + 3,926.29

Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] 11.221 * 31,865.00	\$	357,557.17
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] - [Central Admin CLS Salary Maint Total] 11.221 * 33,412.00 - 357,557.17	\$	17,358.88
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 357,557.17 + 17,358.88	\$	374,916.05
Z366	E. Central Admin – Certificated Administrative Staff (CAS) 1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] 3.835 * 59,525.00	\$	228,278.38
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] - [Central Admin CAS Salary Maint Total] 3.835 * 62,415.00 - 228,278.38	\$	11,083.15
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 228,278.38 + 11,083.15	\$	239,361.53

III. Summary and Benefits

Item Code	Amount	
Z344	A. District Staffing Total Salaries 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 212.370 * 34,048.00 * 1.48000	\$ 10,701,545.16
Z345	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [School CIS Salary Maint Total] 212.370 * 35,700.00 * 1.48000 - 10,701,545.16	\$ 519,236.16
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 228,278.38 + 753,705.55	\$ 981,983.93
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 11,083.15 + 36,593.18	\$ 47,676.33
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 1,524,039.22 + 233,506.72 + 42,762.83 + 80,873.37 + 357,557.17	\$ 2,238,739.31
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 73,989.92 + 11,336.42 + 2,076.07 + 3,926.29 + 17,358.88	\$ 108,687.58
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 10,701,545.16 + 519,236.16 + 981,983.93 + 47,676.33 + 2,238,739.31 + 108,687.58	\$ 14,597,868.47

Z376	B. Staff Units Insurance, Payroll Taxes, and Benefits 1. CIS/CAS Insurance Maint Total $([\text{School Generated CIS FTE}] + [\text{District Total CAS FTE}]) * [\text{Certificated Health Insurance}]$ $(212.370 + 16.497) * 9,216.00$	\$	2,109,238.27
Z377	2. CIS/CAS Insurance Inc Total $([[\text{School Generated CIS FTE}] + [\text{District Total CAS FTE}]) * [\text{Certificated Health Insurance Inc}] - [\text{CIS/CAS Insurance Maint Total}]$ $((212.370 + 16.497) * 9,360.00) - 2,109,238.27$	\$	32,956.85
Z378	3. CLS Insurance Maint Total $[\text{District Total CLS FTE}] * [\text{CLS Health Insurance}] * [\text{CLS Health Factor}]$ $70.257 * 9,216.00 * 1.152$	\$	745,906.77
Z379	4. CLS Insurance Inc Total $([\text{District Total CLS FTE}] * [\text{CLS Health Insurance Inc}] * [\text{CLS Health Factor}]) - [\text{CLS Insurance Maint Total}]$ $(70.257 * 9,360.00 * 1.152) - 745,906.77$	\$	11,654.79
Z380	5. CIS/CAS Benefits Maint Total $([\text{School CIS Salary Maint Total}] + [\text{Total CAS Salary Maint}]) * [\text{CIS/CAS - Benefits Maint}]$ $(10,701,545.16 + 981,983.93) * 0.21420$	\$	2,502,611.93
Z381	6. CIS/CAS Benefits Inc Total $([\text{School CIS Salary Inc Total}] + [\text{Total CAS Salary Inc}]) * [\text{CIS/CAS - Benefits Inc}]$ $(519,236.16 + 47,676.33) * 0.20780$	\$	117,804.42
Z382	7. CLS Benefits Maint Total $[\text{Total CLS Salary Maint}] * [\text{CLS - Benefits Maint}]$ $2,238,739.31 * 0.22720$	\$	508,641.57
Z383	8. CLS Benefits Inc Total $[\text{Total CLS Salary Inc}] * [\text{CLS - Benefits Inc}]$ $108,687.58 * 0.19220$	\$	20,889.75
Z384	9. TOTAL Benefits $[\text{CIS/CAS Insurance Maint Total}] + [\text{CIS/CAS Insurance Inc Total}] + [\text{CLS Insurance Maint Total}] + [\text{CLS Insurance Inc Total}] + [\text{CIS/CAS Benefits Maint Total}] + [\text{CIS/CAS Benefits Inc Total}] + [\text{CLS Benefits Maint Total}] + [\text{CLS Benefits Inc Total}]$ $2,109,238.27 + 32,956.85 + 745,906.77 + 11,654.79 + 2,502,611.93 + 117,804.42 + 508,641.57 + 20,889.75$	\$	6,049,704.35

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Z385	C. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 62.00 * 6,380.15 2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 0.00 * 6,683.30 3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 395,569.30 + 0.00	\$	395,569.30
Z386		\$	0.00
Z387		\$	395,569.30
Z389	D. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 0.00 * 6,380.15	\$	0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 6,683.30	\$	0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 0.00 + 0.00	\$	0.00
Z343	E. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (63.00 + 7.00 + 41.00) * 6,380.15	\$	708,196.65
M8	F. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library/Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg] 519,720.36 + 1,412,072.70 + 557,957.68 + 1,184,588.94 + 86,296.70 + 699,548.94 + 484,635.80	\$	4,944,821.12
M16	2. Lab Science: Total Allocated MSOC [Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library/Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci] 43,303.58 + 0.00 + 47,226.43 + 98,387.42 + 7,872.81 + 0.00 + 0.00	\$	196,790.24
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 11,307.60	\$	0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci]+ [Total MSOC -SS RN] 4,944,821.12 + 196,790.24+ 0.00	\$	5,141,611.36
Z123	G. Career & Technical Education and Skills Centers 1. CTE 7-8 Total	\$	74,977.69

	[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes]		
Z137	30,592.04 + 3,058.34 + 6,816.05 + 16,813.25 + 17,368.78 + 329.23	\$	1,219,794.40
	2. CTE 9-12 Total		
	[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes]		
Z109	496,975.42 + 50,119.25 + 111,429.02 + 273,678.35 + 282,242.64 + 5,349.72	\$	0.00
	3. Skills Center Total		
	[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes]		
	0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00		
144A	4. Total Middle School CTE, High School CTE, and Skills Center	\$	1,294,772.09
	[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]		
	74,977.69 + 1,219,794.40 + 0.00		

IV. Guaranteed Entitlement

Item Code	Amount
m49	A.Totals 1. Total Guaranteed Entitlement $[\text{Substitutes}] + [\text{SS RN Substitutes}] + [\text{TOTAL Salaries}] + [\text{TOTAL Benefits}] + [\text{Total Run Start}] + [\text{Total Reengage}] + [\text{Total ALE}] + [\text{Total GenEd MSOC}] + [\text{Skills Center Total}] + [\text{CTE 7-8 Total}] + [\text{CTE 9-12 Total}]$ $119,470.08 + 0.00 + 14,597,868.47 + 6,049,704.35 + 395,569.30 + 0.00 + 708,196.65 + 5,141,611.36 + 0.00 + 74,977.69 + 1,219,794.40$
Z457	2. Guar Entlmnt per Student $[\text{Total Guaranteed Entitlement}] / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $28,307,192.30 / 4,422.00$
Z246	3. Total BEA per SpEd student $[\text{TOTAL Salary BEA}] + [\text{TOTAL Benefits BEA}] + [\text{Substitutes BEA}] + [\text{MSOC BEA Per Student}]$ $3,588.86 + 1,487.73 + 29.04 + 1,274.44$
A24	5. Computation of State Funded Support a. Local Deductible Revenue Sources i. 1400 Local In-Lieu-of Taxes
A25	ii. 1600 County Administered Forests
A26	iii. 3600 State Forests
A27	iv. 5400 Federal In-Lieu-of Taxes
Z292	v. Total Deductible Revenue $[1400 \text{ Local In-Lieu-of Taxes}] + [1600 \text{ County Administered Forests}] + [3600 \text{ State Forests}] + [5400 \text{ Federal In-Lieu-of Taxes}]$ $0.00 + 0.00 + 0.00 + 0.00$

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A34	b. BEA Reduce/Delay	\$	0.00
Z288	d. General Apportionment Allocation for Special Ed Account 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]) (3,252,266.39 * 0.28480)	\$	926,245.47
A28	e. Federal Forest Account 5500 Deduction	\$	0.00
Z456	f. Fire District Payment ([Enroll Fire Dist] * [Fire Dist Rate]) (0.00 * 1.10)	\$	0.00
M70	g. Total Amount to be Paid Sept. 2010 - Aug 2011 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] + [Full Day K Alloc] 28,307,192.30 - 0.00 - 0.00 - 926,245.47 - 0.00 + 0.00 + 0.00	\$	27,380,946.83

1191 SC – Skills Center

Item Code	Amount	
Z096	A. Skills Center – Certificated Instructional Staff (CIS) District Total 1. Skills CIS Salary Maint ([Skills Center CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.000 * 34,048.00 * 1.48000) 2. Skills CIS Salary Inc ([Skills Center CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [Skills CIS Salary Maint]) (0.000 * 35,700.00 * 1.48000 - 0.00) 3. Skills CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$ 0.00
Z097		
Z098		
Z099	B. Skills Center – Certificated Administrative Staff (CAS) 1. Skills CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] 0.000 * 59,525.00	\$ 0.00
Z100	2. Skills CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] - [Skills CAS Salary Maint] 0.000 * 62,415.00 - 0.00	\$ 0.00
Z101	3. Skills CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$ 0.00
Z102	C. Staff Units Insurance, Payroll Taxes, and Benefits 1. Skills Cert Insurance [Skills Center CIS CAS FTE] * [Certified Health Insurance] 0.000 * 9,216.00	\$ 0.00
Z103	2. Skills Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certified Health Insurance Inc]) - ([Skills Cert Insurance]) (0.000 * 9,360.00) - (0.00)	\$ 0.00
Z104	3. Skills Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.21420	\$ 0.00
Z105	4. Skills Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.20780	\$ 0.00
Z106	5. Skills insurance/Benefits Total	\$ 0.00

[Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] +
[Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills
CLS Benefits Maint] + [Skills CLS Benefits Inc]

0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00

M40	D. Materials, Supplies, and Operating Costs (MSOC) 1. Skills Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Library/Supplies-Skills] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z108	2. Skills Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$	0.00
Z109	E. Total 1. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

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

Item Code	Amount	
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint ([CTE 7-8 CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.579 * 34,048.00 * 1.48000)	\$ 29,176.41
Z111	2. CTE 7-8 CIS Salary Inc ([CTE 7-8 CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [CTE 7-8 CIS Salary Maint]) (0.579 * 35,700.00 * 1.48000 - 29,176.41)	\$ 1,415.63
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 29,176.41 + 1,415.63	\$ 30,592.04
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] 0.049 * 59,525.00	\$ 2,916.73
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] - [CTE 7-8 CAS Salary Maint] 0.049 * 62,415.00 - 2,916.73	\$ 141.61
Z115	3. CTE 7-8 CAS Salary Total	\$ 3,058.34

[CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc]

2,916.73 + 141.61

Z116	C. Staff Units Insurance, Payroll Taxes, and Benefits 1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.628 * 9,216.00	\$	5,787.65
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 7-8 Cert Insurance]) (0.628 * 9,360.00) - (5,787.65)	\$	90.43
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (29,176.41 + 2,916.73) * 0.21420	\$	6,874.35
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (1,415.63 + 141.61) * 0.20780	\$	323.59
Z120	5. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 5,787.65 + 90.43 + 6,874.35 + 323.59 + 2,165.83 + 33.84 + 1,476.90 + 60.66	\$	16,813.25
Z164	D. Materials, Supplies, and Operating Costs (MSOC) 1. Total MSOC CTE 7-8 [Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library/Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] 1,825.26 + 4,960.05 + 1,959.92 + 4,160.91 + 303.06 + 2,457.22 + 1,702.36	\$	17,368.78
Z122	Substitutes 1. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.542 * 4.000 * 151.86	\$	329.23
Z123	E. Grades 7-8 Exploratory Career & Technical Education – Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] 30,592.04 + 3,058.34 + 6,816.05 + 16,813.25 + 17,368.78 + 329.23	\$	74,977.69

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

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint ([CTE 9-12 CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (9.406 * 34,048.00 * 1.48000)	\$ 473,978.12
Z125	2. CTE 9-12 CIS Salary Inc ([CTE 9-12 CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [CTE 9-12 CIS Salary Maint]) (9.406 * 35,700.00 * 1.48000 - 473,978.12)	\$ 22,997.30
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 473,978.12 + 22,997.30	\$ 496,975.42
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] 0.803 * 59,525.00	\$ 47,798.58
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] - [CTE 9-12 CAS Salary Maint] 0.803 * 62,415.00 - 47,798.58	\$ 2,320.67
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 47,798.58 + 2,320.67	\$ 50,119.25

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Z130	C. Staff Units Insurance, Payroll Taxes, and Benefits 1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 10.209 * 9,216.00	\$	94,086.14
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 9-12 Cert Insurance]) (10.209 * 9,360.00) - (94,086.14)	\$	1,470.10
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (473,978.12 + 47,798.58) * 0.21420	\$	111,764.57
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (22,997.30 + 2,320.67) * 0.20780	\$	5,261.07
Z134	5. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 94,086.14 + 1,470.10 + 111,764.57 + 5,261.07 + 35,407.13 + 553.24 + 24,144.49 + 991.61	\$	273,678.35
	D. Materials, Supplies, and Operating Costs (MSOC)		
Z136	CTE 9-12 Substitutes 1. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * [Substitutes Days] * [Substitutes Rate] (8.807 + 0.000) * 4.000 * 151.86	\$	5,349.72
Z137	E. Grades 9 - 12 Exploratory Career & Technical Education – Total 1. CTE 9-12 Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] 496,975.42 + 50,119.25 + 111,429.02 + 273,678.35 + 282,242.64 + 5,349.72	\$	1,219,794.40
Z137	2. CTE 9-12 Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] 496,975.42 + 50,119.25 + 111,429.02 + 273,678.35 + 282,242.64 + 5,349.72	\$	1,219,794.40

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	44.00
B1	B. Enroll SpEd 3-PK	86.00
B2	C. Kindergarten - Age 21	601.00
Z272	D. Enroll BEA Resident ([Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA]) (4,422.00 + 0.00)	4,422.00
Z273	E. Enroll SpEd% K-21 ([Enroll SpEd K-21] / [Enroll BEA Resident]) (601.00 / 4,422.00)	0.1359
Z274	F. SpEd K-21 Fund% IF ([Enroll SpEd% K-21]) <= ([SpEd Max Fund %]) THEN ([Enroll SpEd% K-21]) (0) ELSE ([SpEd Max Fund %]) (0) IF (0.1359) <= (0.12700) THEN (0.1359) (0) ELSE (0.12700) (0)	0.1270
Z275	G. Enroll SpEd K-21 Funded ([Enroll BEA Resident] * [SpEd K-21 Fund%]) (4,422.00 * 0.1270)	561.59
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] 3,588.86 + 1,487.73 + 29.04 + 1,274.44	\$ 6,380.07
Z277	I. SpEd 3-PK Allocation IF ([Co-op SpEd Alloc Rate]) > (0) THEN ([Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor]) (0) ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) (0) IF (0.00) > (0) THEN (86.00 * 0.00 * 1.15) (0) ELSE (86.00 * 6,380.07 * 1.15) (0)	\$ 630,988.92
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 20.37

Z280	<p>2. Age K-21 Allocation</p> <p>IF ([Co-op SpEd Alloc Rate]) > (0) THEN ([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ([Enroll SpEd K-21]) ELSE ([SpEd BEA Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ([Enroll SpEd K-21 Funded])</p> <p>IF (0.00) > (0) THEN (0.00 * 0.9309 - 20.37) * (601.00) ELSE (6,380.07 * 0.9309 - 20.37) * (561.59)</p>	\$	3,323,959.76
B4	K. State Safety Net Award	\$	0.00
N7	<p>L. Total 4121</p> <p>([SpEd 3-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc])</p> <p>(630,988.92 + 3,323,959.76 + 0.00 + 0.00 + 0.00)</p>	\$	3,954,948.68
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>44.00 * 6,380.07 * 1.15</p>	\$	322,831.54
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>3,954,948.68 + 322,831.54</p>	\$	4,277,780.22

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Account 3121 Special Education, General Apportionment

Item Code		Amount
B2	O. Kindergarten - Age 21	601.00
Z284	P. SpEd Gen Apport IF ([Co-op SpEd Alloc Rate]) > (0) THEN ([Co-op SpEd Alloc Rate] * [Enroll SpEd K-21]) (0) ELSE ([SpEd BEA Rate] * [Enroll SpEd K-21]) (0) IF (0.00) > (0) THEN (0.00 * 601.00) (0) ELSE (6,380.07 * 601.00) (0)	\$ 3,834,422.07
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1790
Z286	R. SpEd Gen Apport Instruct ([SpEd Gen Apport]) / (1 + [Districtwide Allow]) (3,834,422.07) / (1 + 0.1790)	\$ 3,252,266.39
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.28480
Z291	Total program 21 ([Total 4121] + [Gen Apport 3121]) (3,954,948.68 + 926,245.47)	\$ 4,881,194.15

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

Item Code		Amount
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (350.00 + 336.00 + 351.00 + 363.00) * 0.058385	\$ 81.739
Z220	CIS BEA FTE 4 ([Enroll 4] * [SpEd CIS BEA Ratio 4]) (322.00 * 0.04601)	14.815
Z221	CIS BEA FTE 5-6 ([Enroll 5-6] * [SpEd CIS BEA Ratio 5-6]) (685.00 * 0.04601)	31.517
Z222	CIS BEA FTE 7-8 ([Enroll 7-8] * [SpEd CIS BEA Ratio 7-8]) (671.00 * 0.04623)	31.020
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (1,171.00 + 63.00 + 7.00 + 41.00 + 0.00 + 0.00 + 62.00 + 0.00) * 0.04858	65.292
Z224	CIS BEA FTE K-12 ([CIS BEA FTE K-3] + [Teachers K-3 HighPov for SpEd Enh] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (81.739 + 0 + 14.815 + 31.517 + 31.020 + 65.292) / 4,422.00	\$ 0.052127
Z555	CAS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CAS BEA Ratio K-3] (350.00 + 336.00 + 351.00 + 363.00) * 0	\$ 5.827
Z555Z4	CAS BEA FTE 4 ([Enroll 4] * [SpEd CAS BEA Ratio 4]) (322.00 * 0.00399)	\$ 1.285
Z555Z6	CAS BEA FTE 5-6 ([Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]) (685.00 * 0.00399)	\$ 2.733
Z555Z8	CAS BEA FTE 7-8 ([Enroll 7-8] * [SpEd CAS BEA Ratio 7-8]) (671.00 * 0.00399)	\$ 2.677
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (1,171.00 + 63.00 + 7.00 + 41.00 + 0.00 + 0.00 + 62.00 + 0.00) * 0.00403	\$ 5.416

593X	CAS Special Ed BEA Rate (K-12) (([Teachers K-3 HighPov Enh for SpEd] * [Central Admin Percent] * [Central Admin CAS%]) + ([CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12])) / [Enroll Total w/ Run Start and Dropout and ALE] ((6.124711 * 0.05300 * 0.25470) + (5.827 + 1.285 + 2.733 + 2.677 + 5.416)) / 4,422.00	\$	0.00408
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (350.00 + 336.00 + 351.00 + 363.00) * 0	\$	24.779
Z556Z4	CLS BEA FTE 4 ([Enroll 4] * [SpEd CLS BEA Ratio 4]) (322.00 * 0.01721)	\$	5.542
Z556Z6	CLS BEA FTE 5-6 ([Enroll 5-6] * [SpEd CLS BEA Ratio 5-6]) (685.00 * 0.01721)	\$	11.789
Z556Z8	CLS BEA FTE 7-8 ([Enroll 7-8] * [SpEd CLS BEA Ratio 7-8]) (671.00 * 0.01701)	\$	11.414
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (1,171.00 + 63.00 + 7.00 + 41.00 + 0.00 + 0.00 + 62.00 + 0.00) * 0.01710	\$	22.982
594X	CLS Special Ed BEA Rate (K-12) (([Teachers K-3 HighPov Enh for SpEd] * [Central Admin Percent] * [Central Admin CLS%]) + ([CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12])) / [Enroll Total w/ Run Start and Dropout and ALE] ((6.124711 * 0.05300 * 0.74530) + (24.779 + 5.542 + 11.789 + 11.414 + 22.982)) / 4,422.00	\$	0.01736

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS - Salary Maint] * [CIS Mix] 0.052127 * 34,048.00 * 1.48000	\$ 2,626.73
Z226	CIS BEA Salary Inc Total [CIS BEA FTE K-12] * [CIS - Salary Inc] * [CIS Mix] - [CIS BEA Salary Maint Total] 0.052127 * 35,700.00 * 1.48000 - 2,626.73	\$ 127.45
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 2,626.73 + 127.45	\$ 2,754.18
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] 0.00408 * 59,525.00	\$ 242.86
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] - [CAS BEA Salary Maint Total] 0.00408 * 62,415.00 - 242.86	\$ 11.79
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 242.86 + 11.79	\$ 254.65
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] 0.01736 * 31,865.00	\$ 553.18
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] - [CLS BEA Salary Maint Total] 0.01736 * 33,412.00 - 553.18	\$ 26.85
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 553.18 + 26.85	\$ 580.03
Z234	TOTAL Salary BEA [CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 2,754.18 + 254.65 + 580.03	\$ 3,588.86

Benefits Allocation

Item Code	Amount
Z235	518.00
1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.052127 + 0.00408) * 9,216.00	\$
Z236	8.10
2. CIS/CAS BEA Insurance Inc Total (([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance Inc]) - [CIS/CAS BEA Insurance Maint Total] ((0.052127 + 0.00408) * 9,360.00) - 518.00	\$
Z237	184.31
3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] * [CLS Health Factor] 0.01736 * 9,216.00 * 1.152	\$
Z238	2.88
4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.01736 * 9,360.00 * 1.152) - 184.31	\$
Z239	614.67
5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (2,626.73 + 242.86) * 0.21420	\$
Z240	28.93
6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (127.45 + 11.79) * 0.20780	\$
Z241	125.68
7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 553.18 * 0.22720	\$
Z242	5.16
8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 26.85 * 0.19220	\$
Z243	1,487.73
9. TOTAL Benefits BEA [CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total] 518.00 + 8.10 + 184.31 + 2.88 + 614.67 + 28.93 + 125.68 + 5.16	\$

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Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * [Substitutes Days] * [Substitutes Rate] (0.052127 * 0.9170) * 4.000 * 151.86	\$ 29.04

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student ([Enroll Total w/ Run Start and Dropout and ALE] * [MSOC-Reg] + ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [MSOC-LabSci]) / [Enroll Total w/ Run Start and Dropout and ALE] (4,422.00 * 1,223.36 + (63.00 + 7.00 + 41.00 + 1,171.00 + 0.00 + 0.00 + 62.00 + 0.00) * 168.05) / 4,422.00	\$ 1,274.44

3. BEA Rate for Special Education

Item Code		Amount
Z246	Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] 3,588.86 + 1,487.73 + 29.04 + 1,274.44	\$ 6,380.07

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IV. Learning Assistance Program (LAP) – Acct 4155

Item Code		Amount
2067	A. LAP Students ([Enroll Total PY for LAP] * [LAP District Poverty %]) (4,315.00 * 0.4938)	2,130.75
2068	B. LAP CIS FTE (([LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((2,130.75 * 2.39750 * 36.00) / 15.00) / 900.00	13.623
2069	C. LAP CIS Salary Maint ([LAP CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (13.623 * 34,048.00 * 1.48000)	\$ 686,477.14
2070	D. LAP CIS Salary Inc ([LAP CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [LAP CIS Salary Maint]) (13.623 * 35,700.00 * 1.48000 - 686,477.14)	\$ 33,307.69
2071	E. LAP CIS Insurance ([LAP CIS FTE] * [Certified Health Insurance]) (13.623 * 9,216.00)	\$ 125,549.57
2072	F. LAP CIS Insurance Inc ([LAP CIS FTE] * [Certified Health Insurance Inc]) - ([LAP CIS Insurance]) (13.623 * 9,360.00) - (125,549.57)	\$ 1,961.71
2073	G. LAP CIS Benefits Maint ([LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (686,477.14 * 0.21420)	\$ 147,043.40
2074	H. LAP CIS Benefits Inc ([LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (33,307.69 * 0.20780)	\$ 6,921.34
M56	I. Learning Assistance Program: Total Allocated MSOC ([Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library/Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$ 0.00
07	J. Lap Total ([LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP]) (686,477.14 + 33,307.69 + 125,549.57 + 1,961.71 + 147,043.40 + 6,921.34 + 0.00)	\$ 1,001,260.85

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V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code	Amount
A53	A. TBIP Kindergarten - Grade 12 ([Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12]) (109.00 + 6.00 + 12.00)
A62	B. TBIP Enroll K-6 Subtotal
Z551	C. TBIP Staffing Units Grades K-6 (([Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((109.00 * 4.778 * 36.00) / 15.00) / 900.00
A63	D. TBIP Enroll 7-8 Subtotal
Z551Z8	E. TBIP Staffing Units Grades 7-8 (([Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((6.00 * 4.778 * 36.00) / 15.00) / 900.00
A64	F. TBIP Enroll 9-12 Subtotal
Z551Z12	G. TBIP Staffing Units Grades 9-12 (([Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((12.00 * 4.778 * 36.00) / 15.00) / 900.00
A65	H. TBIP Exited Kindergarten - Grade 12
Z554	I. TBIP Staffing Units Exited Students (([Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((27.00 * 3.000 * 36.00) / 15.00) / 900.00
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 1.389 + 0.076 + 0.153 + 0.216
Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 1.834 * 34,048.00 * 1.48000
Z079	L. TBIP CIS Salary Inc [Total TBIP CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [TBIP CIS Salary Maint] 1.834 * 35,700.00 * 1.48000 - 92,417.17
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 1.834 * 9,216.00
Z081	N. TBIP CIS Insurance Inc

	([Total TBIP CIS FTE] * [Certificated Health Insurance Inc]) - ([TBIP CIS Insurance]) (1.834 * 9,360.00) - (16,902.14)		
Z082	O. TBIP CIS Benefits Maint ([TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (92,417.17 * 0.21420)	\$	19,795.76
Z083	P. TBIP CIS Benefits Inc ([TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (4,484.05 * 0.20780)	\$	931.79
M48	Q. Transitional Bilingual: Total Allocated MSOC ([Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Library/Supplies-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$	0.00
Z085	R. TBIP TOTAL ([TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP]) (92,417.17 + 4,484.05 + 16,902.14 + 264.10 + 19,795.76 + 931.79 + 0.00)	\$	134,795.01
Z476	S. TBIP WithHold Amount ([TBIP TOTAL] * [TBIP WithHold Factor]) (134,795.01 * 0.0197)	\$	2,655.46
Z477	T. TBIP Net Total ([TBIP TOTAL] - [TBIP WithHold Amount]) (134,795.01 - 2,655.46)	\$	132,139.55

VI. Highly Capable (HiCap) – Acct 4174

Item Code		Amount
Z086	A. HiCap Students ([Enroll Total w/ Run Start and Dropout and ALE] * [HiCap % Enroll]) (4,422.00 * 0.02314)	102.33
Z087	B. HiCap CIS FTE (([HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year]) / [HiCap Class Size]) / [Instruct Hr/Year] ((102.33 * 2.1590 * 36.00) / 15.00) / 900.00	0.589
Z088	C. HiCap CIS Salary Maint ([HiCap CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.589 * 34,048.00 * 1.48000)	\$ 29,680.32
Z089	D. HiCap CIS Salary Inc ([HiCap CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [HiCap CIS Salary Maint]) (0.589 * 35,700.00 * 1.48000 - 29,680.32)	\$ 1,440.08
Z090	E. HiCap CIS Insurance ([HiCap CIS FTE] * [Certificated Health Insurance]) (0.589 * 9,216.00)	\$ 5,428.22
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc]) - ([HiCap CIS Insurance]) (0.589 * 9,360.00) - (5,428.22)	\$ 84.82
Z092	G. HiCap CIS Benefits Maint ([HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (29,680.32 * 0.21420)	\$ 6,357.52
Z093	H. HiCap CIS Benefits Inc ([HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (1,440.08 * 0.20780)	\$ 299.25
Z094	I. Total MSOC -HiCap ([Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library/Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$ 0.00
Z095	J. HiCap TOTAL ([HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap]) (29,680.32 + 1,440.08 + 5,428.22 + 84.82 + 6,357.52 + 299.25 + 0.00)	\$ 43,290.21

Cheney School District

State Superintendent of Public Instruction

Spokane County

F-203 Worksheet Report

Educational Service District 101

2016-17 Budget -Final

CCDDD 32360

VII. School Food Service – Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation ([Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Brfasts Srvd] + [Tot Rdcd Price K-3 Lncs Srvd]) (0.00 + 20,520.00 + 4,200.00 + 0.00)	\$ 24,720.00
S1	B. Total Type A Lunches Served ([Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate]) (0.00 * 0.000000)	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served ([Est FRPB] * [Free/Red Bfast Rate]) (114,000.00 * 0.180000)	20,520.00
S3	D. Total Reduced Price Breakfasts Served ([Est RPB] * [Rdcd Only Bfast Rate]) (14,000.00 * 0.30)	4,200.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) ([Est RPL K3] * [Rdcd Only Lunch Rate]) (0.00 * 0.4000)	0.00

VIII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations ([Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists]) (1,957,000.00 + 0.00)	\$ 1,957,000.00

Cheney School District

Superintendent of Public Instruction

Educational Service District 101

Spokane County

F-203 Edit Report

CCDDD 32360

2016-17 Budget -Final

Type	Number	Message	Input Value	Comparison Value
Warning	W-5	Why is headcount in fire protection district so different from count used for prior July payment?	0.00	443.00
Warning	W-55	Why is high poverty enrollment so different from Prior Year?	773.00	1,071.29
Warning	W-62	Why is Estimated Reduced Student Breakfasts Served so different from Prior Year?	14,000.00	15,911.00

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	52,333,903	363,066	6,097,680	662,000	464,000
Total Appropriation (Expenditures)	52,277,395	380,217	6,620,110	1,692,500	870,000
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	56,508	-17,151	-522,430	-1,030,500	-406,000
Beginning Total Fund Balance	3,785,927	334,982	2,396,795	1,213,103	510,697
Ending Total Fund Balance	3,842,435	317,831	1,874,365	182,603	104,697
SECTION B: EXCESS LEVIES FOR 2017 COLLECTION					
Excess levies approved by voters for 2017 collection	9,500,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2017 collection after rollback	9,500,000	XXXX	5,403,000	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 2014-2015	(2)\n% of Total Counts	(3) Budget 2015-2016	(4) % of Total 2015-2016	(5) Budget 2016-2017	(6) % of Total 2016-2017
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,172.66		4,367.00		4,422.00	
FTE Certificated Employees	302.193		332.327		343.948	
FTE Classified Employees	164.515		205.494		195.264	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	45,104,833		49,861,109		52,333,903	
Total Expenditures	44,577,367		49,772,263		52,277,395	
Total Beginning Fund Balance	2,831,095		3,000,000		3,785,927	
Total Ending Fund Balance	3,372,667		3,088,846		3,842,435	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	23,588,606		27,431,200		55.11	
Federal Stimulus	0		0		0.00	
Special Education Instruction	6,582,250		14.77		14.55	
Vocational Instruction	1,291,788		2.90		2.51	
Skill Center Instruction	0		1,251,297		1,182,575	
Compensatory Education	2,573,189		5.77		0	
Other Instructional Programs	422,782		0.95		3,111,512	
Community Services	34,640		0.08		496,062	
Support Services	10,084,113		22.62		0.95	
Total - Program Groups	44,577,367		100.00		15,000	
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	26,812,729		60.15		31,483,647	
Teaching Support	4,590,981		10.30		4,685,944	
Other Supportive Activities	8,039,827		18.04		8,281,909	
Building Administration	2,471,109		5.54		2,569,810	
Central Administration	2,662,721		5.97		2,750,953	
Total - Activity Groups	44,577,367		100.00		49,772,263	
EXPENDITURE SUMMARY BY OBJECTS						
Certified Salaries	19,976,187		44.81		22,571,462	
Classified Salaries	7,190,787		16.13		7,270,106	

Cheney School District No. 360

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2014-2015	(2) \n% of Total11 9,809,522	Budget 2015-2016 11,621,941	% of Total12 23.35	Budget 2016-2017 13,119,258	% off Total13 25.10
	(3)	(4)	(5)	(6)		
Employee Benefits and Payroll Taxes						
Supplies, Instructional Resources and Noncapitalized Items	3,036,183	6.81	4,277,001	8.59	3,510,473	6.72
Purchased Services	4,120,048	9.24	3,601,863	7.24	4,255,296	8.14
Travel	141,837	0.32	150,790	0.30	152,600	0.29
Capital Outlay	302,804	0.68	279,100	0.56	264,100	0.51
Total - Objects	44,577,367	100.00	49,772,263	100.00	52,277,395	100.00

Cheney School District No. 360

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2014-2015	Budget 2/ 2015-2016	Budget 3/ 2016-2017
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	246.90	345.00	350.00
2. Grade 1	363.70	345.00	336.00
3. Grade 2	359.22	350.00	351.00
4. Grade 3	334.10	345.00	363.00
5. Grade 4	351.00	330.00	322.00
6. Grade 5	337.80	345.00	342.00
7. Grade 6	323.89	335.00	343.00
8. Grade 7	324.97	325.00	337.00
9. Grade 8	327.81	325.00	334.00
10. Grade 9	342.20	325.00	318.00
11. Grade 10	296.14	325.00	322.00
12. Grade 11 (excluding Running Start)	284.44	270.00	266.00
13. Grade 12 (excluding Running Start)	280.49	227.00	265.00
14. SUBTOTAL	4,172.66	4,192.00	4,249.00
15. Running Start	0.00	60.00	62.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	115.00	111.00
18. TOTAL K-12	4,172.66	4,367.00	4,422.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	302.193	332.327	343.948
2. General Fund FTE Classified Employees /4	164.515	205.494	195.264

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 enrollment based on total kindergarten allocation in the F-203.

Cheney School District No. 360

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,012,493	9,179,040	9,378,320
2000 Local Nontax Support	889,761	605,500	768,000
3000 State, General Purpose	24,829,168	28,526,089	29,880,883
4000 State, Special Purpose	7,084,252	7,804,804	7,674,054
5000 Federal, General Purpose	17,541	0	0
6000 Federal, Special Purpose	3,210,419	3,423,117	3,583,646
7000 Revenues from Other School Districts	33,005	30,000	30,000
8000 Revenues from Other Entities	28,194	292,559	1,019,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	45,104,833	49,861,109	52,333,903
EXPENDITURES			
00 Regular Instruction	23,588,606	27,431,200	28,628,191
10 Federal Stimulus	0	0	0
20 Special Education Instruction	6,582,250	7,239,668	8,071,531
30 Vocational Education Instruction	1,291,788	1,251,297	1,182,575
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,573,189	2,988,624	3,111,512
70 Other Instructional Programs	422,782	564,038	496,062
80 Community Services	34,640	15,000	15,000
90 Support Services	10,084,113	10,282,436	10,772,524
B. TOTAL EXPENDITURES	44,577,367	49,772,263	52,277,395
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)	527,466	88,846	56,508
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	90,179	40,000	121,884
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

Cheney School District No. 360

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L. 840 Nonspendable Fund Balance-Inventory & Prepaid Items	27,611	30,000	388,798
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	298,013	298,013	312,119
G.L. 872 Committed to Economic Stabilization	2,135,047	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	248,827	200,000	202,055
G.L. 890 Unassigned Fund Balance	31,419	196,572	263,072
G.L. 891 Unassigned to Minimum Fund Balance Policy	XXXXXX	2,235,415	2,497,999
F. TOTAL BEGINNING FUND BALANCE	2,831,095	3,000,000	3,785,927
G. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ OR -)	XXXXXX	XXXXXX	XXXXXX
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	121,884	40,000	121,884
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	388,798	30,000	388,798
G.L. 845 Restricted for Self-Insurance	0	0	0
G.L. 850 Restricted for Uninsured Risks	0	0	0
G.L. 870 Committed to Other Purposes	0	0	312,119
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	200,000	202,055
G.L. 890 Unassigned Fund Balance	92,569	27,778	200,884
G.L. 891 Unassigned to Minimum Fund Balance Policy	XXXXXX	2,493,055	2,616,695
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,372,667	3,088,846	3,842,435

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES				
1100	Local Property Tax	9,010,953	9,179,040	9,378,320
1300	Sale of Tax Title Property	0	0	0
1400	Local in Lieu of Taxes	0	0	0
1500	Timber Excise Tax	1,540	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	TOTAL LOCAL TAXES	9,012,493	9,179,040	9,378,320
LOCAL SUPPORT NONTAX				
2100	Tuition and Fees, Unassigned	264,999	97,500	156,000
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	37,458	37,000	30,000
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	25,441	15,000	24,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	292,630	288,000	306,000
2300	Investment Earnings	23,740	15,000	20,000
2400	Interfund Loan Interest Earnings	0	0	0
2500	Gifts and Donations	20,731	15,500	30,000
2600	Fines and Damages	9,004	4,000	4,000
2700	Rentals and Leases	27,688	21,500	32,000
2800	Insurance Recoveries	860	1,000	1,000
2900	Local Support Nontax, Unassigned	109,847	61,000	115,000
2910	E-Rate	77,364	50,000	50,000
2000	TOTAL LOCAL SUPPORT NONTAX	889,761	605,500	768,000
STATE, GENERAL PURPOSE				
3100	Apportionment	23,093,766	26,287,934	27,380,947

Cheney School District No. 360
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

STATE,	SPECIAL PURPOSE			
		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
3121	Special Education--General Apportionment	744,412	948,685	926,246
3300	Local Effort Assistance	990,991	1,289,470	1,573,690
3600	State Forests	0	0	0
3900	Other State General Purpose , Unassigned	0	0	0
3000	TOTAL STATE, GENERAL PURPOSE	24,829,168	28,526,089	29,880,883
4100	Special Purpose , Unassigned	0	0	0
4121	Special Education	3,258,393	4,073,712	3,954,949
4122	Special Ed-Infants and Toddlers-State	321,363	349,683	322,832
4126	State Institutions , Special Education	0	0	0
4155	Learning Assistance	973,926	1,025,705	1,001,261
4156	State Institutions , Centers , and Homes , Delinquent	0	0	0
4158	Special and Pilot Programs	398,881	256,000	237,862
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	124,384	132,458	132,140
4174	Highly Capable	40,397	43,110	43,290
4188	Childcare	0	0	0
4198	School Food Services	30,140	32,720	24,720
4199	Transportation--Operations	1,936,769	1,891,416	1,957,000
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	7,084,252	7,804,804	7,674,054
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants , Unassigned	0	0	0
5300	Impact Aid , Maintenance and Operation	4,627	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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
5400	Federal in lieu of Taxes	12,915	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5000	TOTAL FEDERAL, GENERAL PURPOSE	17,541	0	0
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6111	Federal Stimulus--Title I	0	XXXXXX	XXXXXX
6112	Federal Stimulus--School Improvement	0	XXXXXX	XXXXXX
6113	Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXXX	XXXXXX
6114	Federal Stimulus--IDEA	0	XXXXXX	XXXXXX
6118	Federal Stimulus--Competitive Grants	0	XXXXXX	XXXXXX
6119	Federal Stimulus--Other	0	XXXXXX	XXXXXX
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124	Special Education--Supplemental	809,674	761,552	795,358
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	25,033	25,000	25,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	574,468	905,573	1,006,418
6152	School Improve, Fed Other Title Grants under ESEA, Fed	673,102	655,992	652,870
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)	30,447	14,000	16,000
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	0	0	0
6198	School Food Services	962,964	966,000	983,000
6199	Transportation--Operations	0	0	0

Cheney School District No. 360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6200	Direct Special Purpose Grants	0	0	0
6211	Federal Stimulus--Title I	0	XXXXXX	XXXXXX
6212	Federal Stimulus--School Improvement	0	XXXXXX	XXXXXX
6213	Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXXX	XXXXXX
6214	Federal Stimulus--IDEA	0	XXXXXX	XXXXXX
6218	Federal Stimulus--Competitive Grants	0	XXXXXX	XXXXXX
6219	Federal Stimulus--Other	0	XXXXXX	XXXXXX
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
6246	Skill Center	0	0	0
6251	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253	ESEA Migrant , Federal	0	0	0
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	31,017	0	0
6311	Federal Stimulus--Title I	0	XXXXXX	XXXXXX
6312	Federal Stimulus--School Improvement	0	XXXXXX	XXXXXX
6313	Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXXX	XXXXXX

Cheney School District No. 360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6314	Federal Stimulus--IDEA	0	XXXXXX	XXXXXX
6318	Federal Stimulus--Competitive Grants	0	0	0
6319	Federal Stimulus--Other	0	XXXXXX	XXXXXX
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
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	103,715	95,000	105,000
6000	TOTAL FEDERAL, SPECIAL PURPOSE	3,210,419	3,423,117	3,583,646
	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

Cheney School District No. 360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
7197	Support Services	0	0	0
7198	School Food Services	0	0	0
7199	Transportation	0	0	0
7301	Nonhigh Participation	33,005	30,000	30,000
7000	TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	33,005	30,000	30,000
REVENUES FROM OTHER ENTITIES				
8100	Governmental Entities	7,738	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	0	3,000	1,000
8500	Nonfederal, ESD	20,455	286,559	1,015,000
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	28,194	292,559	1,019,000
OTHER FINANCING SOURCES				
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				
		45,104,833	49,861,109	52,333,903

Cheney School District No. 360

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REGULAR INSTRUCTION			
01 Basic Education	23,184,595	27,073,522	28,051,988
02 Alternative Learning Experience	404,011	357,678	576,203
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	23,588,606	27,431,200	28,628,191
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	XXXXXX	XXXXXX
12 Federal Stimulus - School Improvement	0	XXXXXX	XXXXXX
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSSF)	0	XXXXXX	XXXXXX
14 Federal Stimulus - IDEA	0	XXXXXX	XXXXXX
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	XXXXXX	XXXXXX
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,095,404	6,092,448	6,864,063
22 Special Education, Infants and Toddlers, State	653,671	204,913	413,357
24 Special Education, Supplemental, Federal	833,175	942,307	794,111
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	6,582,250	7,239,668	8,071,531
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,188,997	1,180,287	1,054,967
34 Middle School Career and Technical Education, State	66,917	60,877	88,123
38 Vocational, Federal	35,874	10,133	39,485
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,291,788	1,251,297	1,182,575
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	557,628	894,052	1,078,216
52 Other Title Grants Under ESEA - Federal	654,472	XXXXXX	XXXXXX

Cheney School District No. 360

EXPENDITURE BY PROGRAM

		(1) Actual 2014-2015 XXXXXX	(2) Budget 2015-2016 656,074	(3) Budget 2016-2017 631,307
52	School Improvement, Federal Other Title Grants under ESEA, Federal	0	0	0
53	Migrant ESEA Migrant, Federal	0	0	0
54	Reading First, Federal	0	0	0
55	Learning Assistance Program (LAP), State	843,005	1,007,827	1,010,635
56	State Institutions, Centers and Homes, Delinquent	0	0	0
57	State Institutions, Neglected and Delinquent, Federal	0	0	0
58	Special and Pilot Programs, State	380,211	263,679	239,009
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	30,921	14,590	16,384
65	Transitional Bilingual, State	106,953	152,402	135,961
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	2,573,189	2,988,624	3,111,512
	OTHER INSTRUCTIONAL PROGRAMS			
71	Traffic Safety	0	0	0
73	Summer School	0	0	0
74	Highly Capable	58,598	65,701	58,519
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	364,183	498,337	437,543
70 	TOTAL OTHER INSTRUCTIONAL PROGRAMS	422,782	564,038	496,062
	COMMUNITY SERVICES			
81	Public Radio/Television	0	0	0
86	Community Schools	0	0	0
88	Childcare	0	0	0
89	Other Community Services	34,640	15,000	15,000
80 	TOTAL COMMUNITY SERVICES	34,640	15,000	15,000
	SUPPORT SERVICES			
97	District-wide Support	6,759,517	6,851,713	7,048,527
98	School Food Services	1,461,235	1,464,872	1,561,138

Cheney School District No. 360

EXPENDITURE BY PROGRAM

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
99	Pupil Transportation	1,863,361	1,965,851	2,162,859
90	TOTAL SUPPORT SERVICES	10,084,113	10,282,436	10,772,524
	TOTAL PROGRAM EXPENDITURES	44,577,367	49,772,263	52,277,395

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	(6) Purchased Services	(7) Travel	(8) Purchased Services	(9) Capital Outlay
01 Basic Education	28,051,988	196,918	16,362,924	1,532,111	7,219,773	1,319,637	1,327,575	55,050	55,050	38,000	
02 ALE	576,203	82	268,583	55,491	137,077	26,720	88,250	0	0	0	
03 Basic Education - Dropout Reengagement	0	0	0	0	0	0	0	0	0	0	
TOTAL REGULAR INSTRUCTION	28,628,191	197,000	16,631,507	1,587,602	7,356,850	1,346,357	1,415,825	55,050	55,050	38,000	
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	6,864,063	2,500	3,142,043	1,521,155	2,072,767	29,700	89,198	6,700	6,700	0	
22 Sp Ed, I&T, St	413,357	1,000	0	0	155,357	3,000	254,000	0	0	0	
24 Sp Ed, Sup, Fed	794,111	0	517,540	32,855	241,716	0	0	0	2,000	0	
25 Sp Ed, I&T, Fed	0	0	0	0	0	0	0	0	0	0	
26 Sp Ed, Inst, St	0	0	0	0	0	0	0	0	0	0	
29 Sp Ed, Oth, Fed	0	0	0	0	0	0	0	0	0	0	
TOTAL SPECIAL EDUCATION INSTRUCTION	8,071,531	3,500	3,659,583	1,554,010	2,469,840	32,700	343,198	8,700	8,700	0	
31 Voc, Basic, St	1,054,967	2,000	620,955	51,459	245,473	68,180	28,100	22,500	22,500	16,300	
34 MidSchCar/Tec	88,123	0	56,063	0	22,060	10,000	0	0	0	0	
38 Voc, Fed	39,485	0	0	25,417	14,068	0	0	0	0	0	
39 Voc, Other	0	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	(6) Purchased Services	(7)	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION	1,182,575	2,000		677,018	76,876	281,601	78,180	28,100		22,500	16,300
INSTRUCTION											
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER	0	0	0	0	0	0	0	0	0	0	0
INSTRUCTION											
51 ESEA Disadvantaged, Federal	1,078,216	0		519,876	216,363	301,977	10,000	30,000	0	0	0
52 Other Title Grants under ESEA, Federal	631,307	40,000	0	259,172	80,726	117,218	50,541	64,400	19,250	0	
53 ESEA Migrant , Federal	0	0		0	0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0	0
55 LAP	1,010,635	0		618,169	84,031	293,414	14,021	1,000	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	239,009	0		177,622	0	32,998	15,000	13,389	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0	0
62 MS , Pro Dv, Fed	0	0		0	0	0	0	0	0	0	0
64 LEP, Fed	16,384	0		0	0	0	0	500	15,884	0	0
65 Tran Biling, St	135,961	0		43,120	41,611	46,230	3,000	1,500	500	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0	0
68 Ind Ed, Fd,	0	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	(6) Purchased Services	(7) Capital Outlay	(8) Travel	(9) Capital Outlay
69 Comp , Othr	0	0	0	0	0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION	3,111,512	40,000	0	1,617,959	422,731	791,837	93,062	126,173	19,750	0	0
INSTRUCTION											
71 Traffic Safety	0	0	0	0	0	0	0	0	0	0	0
73 Summer School	0	0	0	0	0	0	0	0	0	0	0
74 Highly Capable	58,519	0	36,543	3,422	13,054	1,500	4,000	0	0	0	0
75 Prof Dev, State	0	0	0	0	0	0	0	0	0	0	0
76 Target Asst, Fed	0	0	0	0	0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0	0	0	0	0	0	0	0	0	0
79 Inst Pgm, Othr	437,543	500	219,265	40,056	118,548	41,174	18,000	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	496,062	500	255,808	43,478	131,602	42,674	22,000	0	0	0	0
81 Public Radio/TV	0	0	0	0	0	0	0	0	0	0	0
86 Comm Schools	0	0	0	0	0	0	0	0	0	0	0
88 Childcare	0	0	0	0	0	0	0	0	0	0	0
89 Othr Comm Srv	15,000	0	0	0	0	0	15,000	0	0	0	0
TOTAL COMMUNITY SERVICES	15,000	0	0	0	0	0	15,000	0	0	0	0
97 Distwide Suppt	7,048,527	0	-6,000	282,534	2,478,790	1,191,703	712,000	2,173,000	39,500	177,000	
98 Schl Food Serv	1,561,138	0	0	0	506,754	315,284	728,000	4,000	2,100	5,000	
99 Pupil Transp	2,162,859	0	-237,000	0	1,181,018	580,541	462,500	143,000	5,000	27,800	
TOTAL SUPPORT SERVICES	10,772,524	0	-243,000	282,534	4,166,562	2,087,528	1,902,500	2,320,000	46,600	209,800	

Cheney School District No. 360

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(6) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	52,277,395	243,000	-243,000	23,124,409	7,851,259	13,119,258	3,510,473	4,255,296	152,600	264,100

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2014-2015	(2) % of Total	(3)	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
			2015-2016			
(0) Debit Transfers	260,616	XXXXXX	342,844	XXXXXX	243,000	XXXXXX
(1) Credit Transfers	-260,616	XXXXXX	-342,844	XXXXXX	-243,000	XXXXXX
(2) Certificated Salaries	19,976,187	44.81	22,571,462	45.35	23,124,409	44.23
(3) Classified Salaries	7,190,787	16.13	7,270,106	14.61	7,851,259	15.02
(4) Employee Benefits and Payroll Taxes	9,809,522	22.01	11,621,941	23.35	13,119,258	25.10
(5) Supplies and Materials	3,036,183	6.81	4,277,001	8.59	3,510,473	6.72
(7) Purchased Services	4,120,048	9.24	3,601,863	7.24	4,255,296	8.14
(8) Travel	141,837	0.32	150,790	0.30	152,600	0.29
(9) Capital Outlay	302,804	0.68	279,100	0.56	264,100	0.51
TOTAL EXPENDITURES	44,577,367	100.00	49,772,263	100.00	52,277,395	100.00

Cheney School District No. 360

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	25,276,581	56.70	29,968,740	60.21	30,939,297	59.18
28 Extracur	1,137,472	2.55	1,164,907	2.34	1,229,306	2.35
29 Pmt to SD	398,675	0.89	350,000	0.70	350,000	0.67
TOTAL TEACHING ACTIVITIES	26,812,729	60.15	31,483,647	63.26	32,518,603	62.20
TEACHING SUPPORT						
22 Lrn Resrc	431,399	0.97	450,145	0.90	499,841	0.96
24 Guid/Coun	1,273,331	2.86	1,319,279	2.65	1,392,360	2.66
25 Pupil M/S	463,176	1.04	403,907	0.81	457,619	0.88
26 Health	2,075,225	4.66	1,996,079	4.01	2,154,852	4.12
31 InstProDev	290,920	0.65	433,431	0.87	661,229	1.26
32 Inst Tech	0	0.00	0	0.00	0	0.00
33 Curriculum	653,671	1.47	83,103	0.17	48,878	0.09
TOTAL TEACHING SUPPORT	4,590,981	10.30	4,685,944	9.41	5,214,779	9.98
OTHER SUPPORT ACTIVITIES						
42 Food	694,105	1.56	713,000	1.43	713,000	1.36
44 Operation	667,485	1.50	666,831	1.34	759,701	1.45
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,432,316	3.21	1,556,778	3.13	1,676,759	3.21
53 Maintnace	358,667	0.80	398,087	0.80	366,448	0.70
56 Insurance	65,965	0.15	80,000	0.16	85,000	0.16
59 Transfers	-254,196	-0.57	-336,844	-0.68	-237,000	-0.45
62 Grnd Mnt	450,086	1.01	488,743	0.98	470,180	0.90
63 Oper Bldg	1,376,837	3.09	1,475,419	2.96	1,515,037	2.90
64 Maintnace	769,784	1.73	701,013	1.41	791,874	1.51
65 Utilities	1,113,709	2.50	1,091,000	2.19	1,067,000	2.04
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	374,622	0.84	380,000	0.76	425,000	0.81
72 Info Sys	836,690	1.88	891,838	1.79	877,214	1.68
73 Printing	99,269	0.22	99,544	0.20	100,602	0.19
74 Warehouse	11,409	0.03	11,500	0.02	11,500	0.02
75 Mtr Pool	43,078	0.10	65,000	0.13	65,000	0.12
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 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	8,039,827		18.04	8,281,909	16.64	8,687,315
UNIT ADMINISTRATION						16.62
23 Princ Off	2,471,109	5.54	2,569,810	5.16	2,997,861	5.73
TOTAL UNIT ADMINISTRATION	2,471,109	5.54	2,569,810	5.16	2,997,861	5.73
CENTRAL ADMINISTRATION						
11 Bd of Dir	114,750	0.26	130,500	0.26	143,500	0.27
12 Supt Off	353,608	0.79	331,966	0.67	352,565	0.67
13 Busns Off	537,485	1.21	516,793	1.04	522,467	1.00
14 HR	411,960	0.92	406,909	0.82	417,818	0.80
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	618,435	1.39	750,426	1.51	773,628	1.48
41 Supervision	99,645	0.22	85,041	0.17	88,437	0.17
51 Supervision	260,610	0.58	267,830	0.54	271,652	0.52
61 Supv Bldg	266,228	0.60	261,488	0.53	288,770	0.55
TOTAL CENTRAL ADMINISTRATION	2,662,721	5.97	2,750,953	5.53	2,858,837	5.47
TOTAL EXPENDITURES	44,577,367		100.00	49,772,263	100.00	52,277,395
						100.00

Cheney School District No.360

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1 /	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	9,300,000	0	9,300,000	43.74	4,067,820
Spring 2017	9,500,000	0	9,500,000	55.90	5,310,500
1100 TOTAL LOCAL TAXES:					9,378,320

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	0	0.000	0	0.00	XXXXX
Spring 2017	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Cheney School District No. 360

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES			
100 General Student Body	132,395	105,760	118,397
200 Athletics	111,407	135,058	111,684
300 Classes	5,163	12,290	6,000
400 Clubs	115,090	108,237	123,935
600 Private Money	3,479	1,175	3,050
A. TOTAL REVENUES	367,534	362,520	363,066
EXPENDITURES			
100 General Student Body	75,005	65,454	70,710
200 Athletics	111,679	168,014	142,257
300 Classes	8,167	13,420	19,500
400 Clubs	117,902	118,920	143,438
600 Private Money	1,983	1,375	4,312
B. TOTAL EXPENDITURES	314,736	367,183	380,217
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	52,799	-4,663	-17,151
BEGINNING FUND BALANCE			
G.L. 810 Restricted for Other Items	0	0	0
G.L. 819 Restricted for Fund Purposes	269,554	307,130	334,982
G.L. 840 Nonspendable Fund Balance- Inventory & Prepaid Items	0	0	0
G.L. 850 Restricted for Uninsured Risks	0	0	0
G.L. 870 Committed to Other Purposes	0	0	0
G.L. 889 Assigned to Fund Purposes	0	0	0
G.L. 890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	269,554	307,130	334,982
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or -)		XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L. 810 Restricted for Other Items	0	0	0
G.L. 819 Restricted for Fund Purposes	322,353	302,467	317,831
G.L. 840 Nonspendable Fund Balance- Inventory & Prepaid Items	0	0	0
G.L. 850 Restricted for Uninsured Risks	0	0	0
G.L. 870 Committed to Other Purposes	0	0	0
G.L. 889 Assigned to Fund Purposes	0	0	0
G.L. 890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	322,353	302,467	317,831

Cheney School District No. 360

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Cheney School District No. 360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,226,770	5,262,100	5,326,180
2000 Local Nontax Support	12,115	10,000	10,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	764,903	750,000	761,500
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,003,788	6,022,100	6,097,680
EXPENDITURES			
Matured Bond Expenditures	2,620,000	2,660,000	3,845,000
Interest on Bonds	3,275,955	3,190,255	2,771,610
Interfund Loan Interest	0	0	0
Bond Transfer Fees	139	2,000	3,500
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	5,896,094	5,852,255	6,620,110
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	107,694	169,845	-522,430
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,188,600	2,188,600	2,396,795
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,188,600	2,188,600	2,396,795
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXXX	XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,296,295	2,188,600	1,874,365
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	169,845	0

Cheney School District No. 360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L. 890 Unassigned Fund Balance			
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,296,295	2,358,445	1,874,365

Cheney School District No. 360

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES				
1100 Local Property Taxes		5,223,161	5,262,100	5,326,180
1300 Sale of Tax Title Property		0	0	0
1400 Local in Lieu of Taxes		0	0	0
1500 Timber Excise Tax		3,609	0	0
1600 County-Administered Forests		0	0	0
1900 Other Local Taxes		0	0	0
1000 TOTAL LOCAL TAXES		5,226,770	5,262,100	5,326,180
LOCAL SUPPORT NONTAX				
2300 Investment Earnings		12,115	10,000	10,000
2700 Rentals and Leases		0	0	0
2900 Local Support Nontax, Unassigned		0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT		12,115	10,000	10,000
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		7,482	0	0
5500 Federal Forests		0	0	0
5600 Qualified Bond Interest Credit - Federal		757,422	750,000	761,500
5000 TOTAL FEDERAL, GENERAL PURPOSE		764,903	750,000	761,500
OTHER FINANCING SOURCES				
9100 Sale of Bonds		0	0	0
9200 Sale of Real Property		0	0	0
9600 Sale of Refunding Bonds		0	0	0
9900 Transfers		0	0	0
9000 TOTAL OTHER FINANCING SOURCES		0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES		6,003,788	6,022,100	6,097,680

Cheney School District No.360

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1 /	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	5,350,000	0	5,350,000	43.00	2,300,500
Spring 2017	5,403,000	0	5,403,000	56.00	3,025,680
1100 TOTAL LOCAL TAXES:					5,326,180

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	0	0.000	0	0.00	XXXXX
Spring 2017	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Cheney School District No.360

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1, 2016
05-18-2010	51,000,000	9,990,000
11-01-2010	17,500,000	17,500,000
04-07-2012	9,330,000	8,955,000
05-18-2016	36,085,000	
TOTAL VOTED BONDS	113,915,000	72,530,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1, 2016
TOTAL ALL BONDS	113,915,000	72,530,000 2/

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

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

Cheney School District No. 360

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,202	0	0
2000 Local Nontax Support	17,482	12,000	662,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	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	18,685	12,000	662,000
EXPENDITURES			
10 Sites	40,865	925,000	500,000
20 Buildings	298,823	579,000	1,044,000
30 Equipment	11,176	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	350,864	1,652,500	1,692,500
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)	-332,179	-1,640,500	-1,030,500
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	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	159,875	148,500	148,500
G.L.863 Restricted from State Proceeds	2,068,617	1,646,500	1,064,603

Cheney School District No. 360

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	69,054	70,000	0
G.L. 890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,297,546	1,865,000	1,213,103
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	150,010	148,500	148,500
G.L. 863 Restricted from State Proceeds	1,745,771	76,000	34,103
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	0
G.L. 890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3/	1,965,367	224,500
			182,603

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES				
1100 Local Property Tax		1,202	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		1,202	0	0
LOCAL SUPPORT NONTAX				
2200 Sales of Goods, Supplies, and Services, Unassigned		0	0	0
2300 Investment Earnings		17,482	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		0	12,000	662,000
2910 E-Rate		0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT		17,482	12,000	662,000
STATE, GENERAL PURPOSE				
3600 State Forests		0	0	0
3900 Other State General Purpose, Unassigned		0	0	0
3000 TOTAL STATE, GENERAL PURPOSE		0	0	0
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned		0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts		0	0	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		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

Cheney School District No. 360

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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			18,685	12,000
				662,000

Cheney School District No. 360

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2016-2017

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(45) Sales and Lease Expenditure	(50) Bond Issuance Expenditure	(60) Bond Debt
CHS Chiller Replacement	200,000	0	200,000	0	0	0	0	0	0
Elementary Land	500,000	500,000	0	0	0	0	0	0	0
Improvements from Building Sale Proceeds	650,000	0	650,000	0	0	0	0	0	0
IT Levy Funds	148,500	0	0	148,500	0	0	0	0	0
Wiring Reserve CMS & WMS	194,000	0	194,000	0	0	0	0	0	0
TOTAL EXPENDITURES	1,692,500	500,000	1,044,000	148,500	0	0	0	0	0

Cheney School District No. 360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	281	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in Lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	3,786	3,000	4,000	
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	436,553	421,000	460,000	
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in Lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	440,620	424,000	464,000	
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	440,620	424,000	464,000	

Cheney School District No. 360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
EXPENDITURES			
33 Transportation Equipment Purchases - Formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	423,487	750,000	870,000
34 Transportation Equipment 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	433,487	750,000	870,000
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)	7,132	-326,000	-406,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	751,394	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	646,995	510,697
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	751,394	646,995	510,697
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)			
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	758,526	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	320,995	104,697
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	758,526	320,995	104,697

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.