



# CHENEY

## SCHOOL DISTRICT

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# DISTRICT BUDGET

## 2015-2016

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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 24, 2015

Cheney School District Community Members:

What an exciting year 2014-2015 has been. We can only anticipate more excitement as legislative and district level changes continue to roll out in the 2015-16 year.

The following document describes each of our funds, how they are funded, and how we, in Cheney School District have chosen to prioritize our resources. Additionally, any significant changes from the current years' budget will be highlighted and reviewed.

The District Budget 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 sessions. Through this process we are able to implement a thorough, tested, practical and balanced budget that meets the goals of the district. The outcome of this process is to implement a wisely planned budget that allocates our resources to support our community with the best possible education we can.

Washington State's legislature meets on an annual basis, it is one of 15 states that works from a biennial budget. Meaning budgets are prepared two years at a time. The 2015-16 school year will be the first year of the 2015-17 state budget. Currently the legislature is in the middle of their second special session trying to come to an agreement on the states operating, capital & transportation budgets. The Senate & House of Representatives have both released multiple budgets from the start of the regular session through the current second special session with the each budget proposal closing the gap.

The 2015-16 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

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## 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!

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## 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 2015-16 budget for each fund. Each fund will be described and corresponding revenue and expense drivers identified. The 2015-16 budget will be compared to the 2014-15 budget and significant changes will be highlighted and the cause for those changes will be outlined.

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# 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.

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## 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

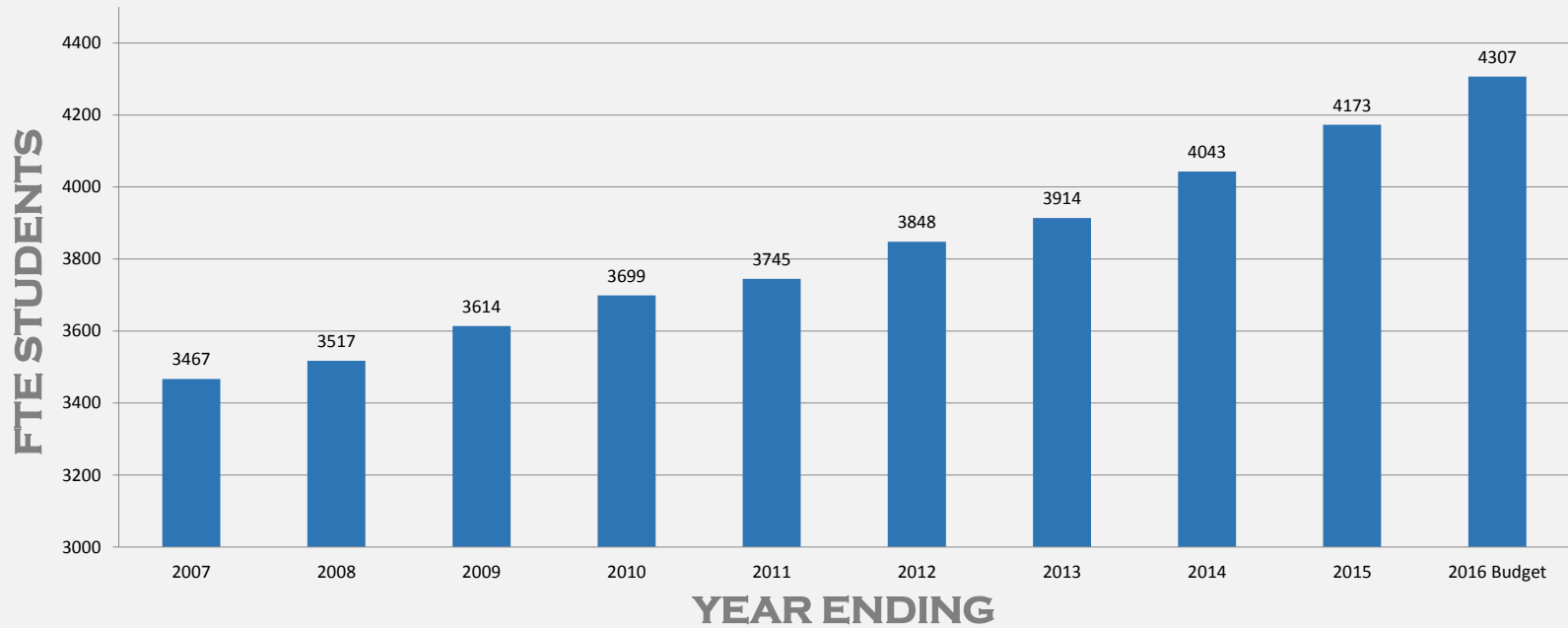
## LEGISLATIVE UPDATE

		January 2015 Apportionment	Governor's Budget (Variance From Current)	House Budget (Variance From Current)	Senate Budget (Variance From Current)
<b>Basic Education Programs</b>	Salary For State Allocated Units	\$ 12,862,093	\$ 347,857	\$ 350,525	\$ 208,714
	Fringe Benefit Rates For State Allocated Units	\$ 2,450,402	\$ 339,656	\$ 341,767	\$ 336,426
	Health Benefits For State Allocated Units	\$ 2,575,373	\$ -	\$ 247,838	\$ -
	Full Day Kindergarten (Projected Increases In Funding Only)	\$ -	\$ -	\$ 642,855	\$ 631,540
	K-3 Class Size	\$ 4,295,611	\$ -	\$ 324,360	\$ 138,095
	K-3 High Poverty Class Size	\$ 377,361	\$ -	\$ 186,602	\$ 90,117
	Elementary Family Engagement Coordinators	\$ 22,711	\$ 53,663	\$ 43,173	\$ -
	Middle School Guidance Counselor	\$ 127,069	\$ 54,713	\$ 15,395	\$ -
	High School Guidance Counselor	\$ 289,456	\$ -	\$ 16,860	\$ -
	Materials, Supplies, and Operating Costs (Not incl. CTE or Skill Centers)	\$ 3,439,934	\$ 1,411,867	\$ 1,428,787	\$ 1,428,787
	Alternative Learning Experience Programs	\$ 694,787	\$ 68,812	\$ 74,159	\$ 59,395
	Dropout Reengagement (Open Doors / 1418)	\$ -	\$ -	\$ -	\$ -
	Special Education	\$ 3,184,150	\$ 397,517	\$ 581,770	\$ 444,856
	Vocational Education Programs	\$ 1,342,743	\$ 43,972	\$ 56,486	\$ 34,246
	Skill Centers	\$ -	\$ -	\$ -	\$ -
	Duplicated Salary and Benefits in Baseline for Current Year	\$ (5,011,783)	\$ -	\$ -	\$ -
<b>Basic Education Programs Total</b>		<b>\$ 26,649,906</b>	<b>\$ 2,718,058</b>	<b>\$ 4,310,577</b>	<b>\$ 3,372,176</b>
<b>Categorical Programs</b>	Learning Assistance Program - Salary and Benefits	\$ 973,604	\$ 44,647	\$ 60,890	\$ 34,478
	Learning Assistance Program - Additional Hours of Instruction	\$ -	\$ 9,346	\$ -	\$ -
	Transitional Bilingual - Salary and Benefits	\$ 119,150	\$ 6,306	\$ 8,601	\$ 4,870
	Transitional Bilingual - Additional Hours of Instruction	\$ -	\$ -	\$ 4,705	\$ -
	Highly Capable - Salary and Benefits	\$ 40,383	\$ 1,832	\$ 2,499	\$ 1,415
	Highly Capable - Additional Hours of Instruction and Increase Eligibility	\$ -	\$ -	\$ -	\$ 33,412
<b>Categorical Programs Total</b>		<b>\$ 1,133,136</b>	<b>\$ 62,131</b>	<b>\$ 76,695</b>	<b>\$ 74,174</b>
<b>Grand Total</b>		<b>\$ 27,783,042</b>	<b>\$ 2,780,189</b>	<b>\$ 4,387,272</b>	<b>\$ 3,446,351</b>



# CHENEY SCHOOL DISTRICT No. 360

## ENROLLMENT



# CHENEY SCHOOL DISTRICT No. 360

## GENERAL FUND FINANCIAL SUMMARY

	2013-14 Actual	2014-15 Budget	2015-16 Budget
<b>Total Beginning Fund Balance</b>	<b>\$ 1,618,923</b>	<b>\$ 2,220,000</b>	<b>\$ 3,000,000</b>
Revenues			
Local	\$ 9,901,571	\$ 9,755,800	\$ 9,784,540
State	\$ 29,842,718	\$ 31,700,623	\$ 35,602,452
Federal	\$ 2,896,715	\$ 3,646,440	\$ 3,953,117
Other Financing Sources	\$ 59,927	\$ 615,000	\$ 521,000
<b>Total Revenue Sources</b>	<b>\$ 42,700,931</b>	<b>\$ 45,717,863</b>	<b>\$ 49,861,109</b>
Expenditures (by Object)			
Certificated Salaries	\$ 19,156,617	\$ 20,572,681	\$ 22,601,839
Classified Salaries	\$ 6,712,023	\$ 6,821,742	\$ 7,070,767
Employee Benefits and Payroll Taxes	\$ 9,369,886	\$ 10,183,106	\$ 11,562,804
Supplies and Materials	\$ 2,747,652	\$ 4,248,611	\$ 4,520,100
Purchased Services	\$ 3,588,308	\$ 3,536,821	\$ 3,601,863
Travel	\$ 148,352	\$ 134,750	\$ 150,790
Capital Outlay	\$ 63,933	\$ 209,700	\$ 264,100
<b>Total Expenditures (by Object)</b>	<b>\$ 41,786,772</b>	<b>\$ 45,707,411</b>	<b>\$ 49,772,263</b>
<b>Excess of Revenues Over/(Under)Expenditures</b>	<b>\$ 1,212,172</b>	<b>\$ 10,452</b>	<b>\$ 88,846</b>
<b>Total Ending Fund Balance</b>	<b>\$ 2,831,095</b>	<b>\$ 2,230,452</b>	<b>\$ 3,088,846</b>
Nonspendable Fund Balance			
Inventory and Prepaid Items	\$ 27,610	\$ 30,000	\$ 30,000
Restricted Fund Balance			
Carryover of Restricted Revenues	\$ 90,179	\$ -	\$ 40,000
Committed to Other Purposes			
Minimum Fund Balance	\$ 2,135,047	\$ 2,110,000	\$ 2,493,055
Other Commitments (Unemployment Pool)	\$ 298,013		\$ 298,013
Assigned to Other Purposes			
Other Purposes (Compensated Absences)	\$ 248,827	\$ 80,000	\$ 200,000
Unassigned Fund Balance	\$ 31,419	\$ 10,452	\$ 27,778

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# 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

	2013-14 Actual	2014-15 Budget	2015-16 Budget
<b>Total Beginning Fund Balance</b>	<b>\$ 231,768</b>	<b>\$ 260,000</b>	<b>\$ 307,130</b>
Revenues			
Betz Elementary School	\$ 9,051	\$ 500	\$ 6,168
Salnave Elementary School	\$ 1,949	\$ 1,660	\$ 1,965
Sunset Elementary School	\$ 93	\$ 100	\$ 3
Windsor Elementary School	\$ 783	\$ 508	\$ 868
Snowdon Elementary School	\$ 244	\$ 600	\$ 432
Cheney Middle School	\$ 37,724	\$ 36,250	\$ 37,950
Westwood Middle School	\$ 33,828	\$ 31,180	\$ 34,635
Cheney High School	\$ 256,128	\$ 369,202	\$ 280,500
<b>Total Revenue Sources</b>	<b>\$ 339,799</b>	<b>\$ 440,000</b>	<b>\$ 362,520</b>
Expenditures			
Betz Elementary School	\$ 8,562	\$ 100	\$ 4,150
Salnave Elementary School	\$ 1,130	\$ 1,600	\$ 1,400
Sunset Elementary School	\$ -	\$ 100	\$ -
Windsor Elementary School	\$ 1,291	\$ 484	\$ 764
Snowdon Elementary School	\$ 404	\$ 450	\$ 104
Cheney Middle School	\$ 35,325	\$ 44,960	\$ 56,780
Westwood Middle School	\$ 33,592	\$ 33,000	\$ 39,400
Cheney High School	\$ 221,708	\$ 344,306	\$ 264,585
<b>Total Expenditures</b>	<b>\$ 302,013</b>	<b>\$ 425,000</b>	<b>\$ 367,183</b>
<b>Excess of Revenues Over/(Under)Expenditures</b>	<b>\$ 37,786</b>	<b>\$ 15,000</b>	<b>\$ (4,663)</b>
<b>Total Ending Fund Balance</b>	<b>\$ 269,554</b>	<b>\$ 275,000</b>	<b>\$ 302,467</b>
Restricted for Fund Purposes	\$ 269,554	\$ 275,000	\$ 302,467
Unassigned Fund Balance	\$ -	\$ -	\$ -

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# 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

	2013-14 Actual	2014-15 Budget	2015-16 Budget
<b>Total Beginning Fund Balance</b>	<b>\$ 5,629,390</b>	<b>\$ 1,560,000</b>	<b>\$ 1,865,000</b>
Revenues			
Local Taxes	\$ 3,516	\$ 10,000	\$ -
Local Support Nontax	\$ 120,775	\$ 10,000	\$ 12,000
State Matching Funds	\$ -	\$ -	\$ -
Sale of Bonds	\$ -	\$ -	\$ -
<b>Total Revenue Sources</b>	<b>\$ 124,292</b>	<b>\$ 20,000</b>	<b>\$ 12,000</b>
Expenditures (by Type)			
Sites	\$ 253,203	\$ 315,000	\$ 925,000
Buildings	\$ 3,106,277	\$ 65,000	\$ 579,000
Equipment	\$ 96,656	\$ 310,000	\$ 148,500
<b>Total Expenditures (by Type)</b>	<b>\$ 3,456,136</b>	<b>\$ 690,000</b>	<b>\$ 1,652,500</b>
Expenditures by Project			
CMS Fencing on Playfields			\$ 25,000
Sunset Gym Floor			\$ 85,000
Salnave Cabinets			\$ 100,000
IT Levy Funds			\$ 148,500
Wiring Reserve CMS & WMS			\$ 194,000
CHS Chiller			\$ 200,000
Wetland Mitigation Snowdon			\$ 400,000
Elementary Land			\$ 500,000
<b>Total Expenditures (by Project)</b>			<b>\$ 1,652,500</b>
<b>Excess of Revenues Over/(Under)Expenditures</b>	<b>\$ (3,331,844)</b>	<b>\$ (670,000)</b>	<b>\$ (1,640,500)</b>
<b>Total Ending Fund Balance</b>	<b>\$ 2,297,546</b>	<b>\$ 890,000</b>	<b>\$ 224,500</b>
Committed to Other Purposes			
Committed from Levy Proceeds	\$ 159,875	\$ 164,729	\$ 148,500
Restricted to Other Purposes			
Restricted from State Proceeds	\$ 2,068,617	\$ 655,271	\$ 76,000
Restricted from Bond Proceeds	\$ -	\$ -	\$ -
Assigned to Other Purposes			
Assigned to Fund Purposes	\$ 69,054	\$ 70,000	\$ -

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# 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

	2013-14 Actual	2014-15 Budget	2015-16 Budget
<b>Total Beginning Fund Balance</b>	\$ 551,676	\$ 326,000	\$ 646,995
Revenues			
Local (Investment Earnings)	\$ 3,182	\$ 3,000	\$ 3,000
State (Depreciation Reimbursement)	\$ 424,722	\$ 424,720	\$ 421,000
<b>Total Revenue Sources</b>	<b>\$ 427,904</b>	<b>\$ 427,720</b>	<b>\$ 424,000</b>
Expenditures (by Object)			
Equipment	\$ 228,186	\$ 635,720	\$ 750,000
<b>Total Expenditures</b>	<b>\$ 228,186</b>	<b>\$ 635,720</b>	<b>\$ 750,000</b>
<b>Excess of Revenues Over/(Under)Expenditures</b>	<b>\$ 199,718</b>	<b>\$ (208,000)</b>	<b>\$ (326,000)</b>
<b>Total Ending Fund Balance</b>	<b>\$ 751,394</b>	<b>\$ 118,000</b>	<b>\$ 320,995</b>
Restricted for Fund Purposes	\$ 751,394	\$ 118,000	\$ 320,995
Unassigned Fund Balance	\$ -	\$ -	\$ -



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# 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

	2013-14 Actual	2014-15 Budget	2015-16 Budget
<b>Total Beginning Fund Balance</b>	<b>\$ 2,062,058</b>	<b>\$ 2,100,000</b>	<b>\$ 2,188,600</b>
Revenues			
Local Levy	\$ 5,043,136	\$ 5,188,400	\$ 5,262,100
Investment Earnings	\$ 12,523	\$ 10,000	\$ 10,000
Federal	\$ 766,043	\$ 758,240	\$ 750,000
<b>Total Revenue Sources</b>	<b>\$ 5,821,701</b>	<b>\$ 5,956,640</b>	<b>\$ 6,022,100</b>
Expenditures			
Matured Bond Expenditures	\$ 2,325,000	\$ 2,665,000	\$ 2,660,000
Interest on Bonds	\$ 3,368,755	\$ 3,230,000	\$ 3,190,255
Interfund Loan Interest	\$ -	\$ -	
Bond Transfer Fees	\$ 1,403	\$ 2,000	\$ 2,000
Arbitrage Rebate	\$ -	\$ -	
Underwriter's Fees	\$ -	\$ -	
<b>Total Expenditures (by Object)</b>	<b>\$ 5,695,158</b>	<b>\$ 5,897,000</b>	<b>\$ 5,852,255</b>
<b>Excess of Revenues Over/(Under)Expenditures</b>	<b>\$ 126,543</b>	<b>\$ 59,640</b>	<b>\$ 169,845</b>
<b>Total Ending Fund Balance</b>	<b>\$ 2,188,600</b>	<b>\$ 2,159,640</b>	<b>\$ 2,358,445</b>
Restricted for Debt Service	\$ 2,188,600	\$ 2,100,000	\$ 2,188,600
Assigned to Fund Purposes	\$ -	\$ 59,640	\$ 169,845
Unassigned Fund Balance	\$ -	\$ -	\$ -

# CHENEY SCHOOL DISTRICT No. 360

## DEBT SERVICE FUND LONG-TERM DEBT SCHEDULE

Years Ending August 31	Principal	Interest	Total
2015	2,620,000	3,275,955	5,895,955
2016	2,660,000	3,190,255	5,850,255
2017	2,945,000	3,107,617	6,052,617
2018	3,240,000	3,009,617	6,249,617
2019	3,570,000	2,901,098	6,471,098
2020-2024	23,855,000	12,028,759	35,883,759
2025-2029	37,245,000	4,988,273	42,233,273
<b>Total</b>	<b>76,135,000</b>	<b>32,501,576</b>	<b>108,636,576</b>

## APPENDIX A

### F-203 STATE FUNDING ESTIMATES

## Superintendent of Public Instruction

Cheney School District

Educational Service District 101

Spokane County

F-203 Summary Report

CCDDD 32360

2015-16 Budget Final

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	26,287,934.01
3121	Z288	Special Education, Gen Apportionment	948,685.49
3600	A26	State Forests	0.00
4121	N7	Special Education	4,073,712.07
4122	N8	Special Education - Infants and Toddlers - State	349,683.44
4155	O9	Learning Assistance Program	0.00
4165	Z477	Transitional Bilinual	132,458.20
4174	Z095	Highly Capable	43,110.40
4198	S5	School Food Service	32,720.00
4199	I4	Transportation - Operations	1,936,000.00
4499	J1	Transportation Reimbursement	421,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	60,877.70
n/a	Z109	Skills Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,003,668.53

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	200.96	9.41	210.37
District Generated			
Total	200.96	9.41	210.37
CIS Salary Allocation			
School Generated	10,712,148.68	501,758.83	11,213,907.51
District Generated			
Total	10,712,148.68	501,758.83	11,213,907.51
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	12.48	0.85	13.33
District Generated	3.67		3.67
Total	16.15	0.85	17.00
CAS Salary Allocation			
School Generated	765,345.21	51,991.73	817,336.94
District Generated	224,827.44		224,827.44
Total	990,172.65	51,991.73	1,042,164.38
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	47.16	3.53	50.69
District Generated	21.78		21.78
Total	68.94	3.53	72.47
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,547,871.18	115,759.66	1,663,630.84
District Generated	714,907.02		714,907.02
Total	2,262,778.20	115,759.66	2,378,537.86

**Student Enrollment****Student Enrollment**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	325.00
A11a8	Enroll 8	325.00
A12	Enroll 7-8	650.00
A13a10	Enroll 10	325.00
A13a11	Enroll 11	270.00
A13a12	Enroll 12	227.00
A13a9	Enroll 9	325.00
A15	Enroll Run Start CTE	0.00
A16	Enroll Run Start	60.00
A39	Enroll K-3	1,385.00
A40	Enroll 5-6	680.00
A41	Enroll 9-12	1,147.00
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	105.00
A63	Enroll TBIP 7-8	15.00
A64	Enroll TBIP 9-12	10.00
A6A1	Enroll 1	345.00
A6A2	Enroll 2	350.00
A6A3	Enroll 3	345.00
A7a	Enroll 4	330.00
A8a5	Enroll 5	345.00
A8a6	Enroll 6	335.00
B2	Enroll SpEd K-21	575.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	345.00
Z298	Enroll K-8	3,045.00
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	4,192.00
A14	Enroll ALE K-6	66.00
A14B	Enroll ALE 7-8	9.00
A17	Enroll Total w/ Run Start and Dropout and ALE	4,367.00
A18	Enroll ALE 9-12	40.00

**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A42	Enroll Total	4,192.00
A55	Enroll K HighPov	195.00
A55A1	Enroll 1 HighPov	212.00
A55A2	Enroll 2 HighPov	200.00
A56	Enroll 3 HighPov	192.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A65	Enroll TBIP Exited	20.00
B1	Enroll SpEd 3-PK	65.00
B9	Enroll SpEd 0-2	44.00

**Other Enrollment****Other Enrollment**

Item Code	Item Name	Amount
E52	Enroll AP	0.00
E53	Enroll IB	0.00
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	1.52000
A37	CIS Mix CTE 9-12	1.52000
170A	CIS Mix CTE 7-8	1.52000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
505X	Poverty Class Size K	18.00
505X1	Poverty Class Size 1	19.00
615X	Poverty Class Size 2	22.00
615X3	Poverty Class Size 3	24.00
502X	Class Size K	22.00
502X1	Class Size 1	23.00
502X2	Class Size 2	24.00
502X3	Class Size 3	25.00

**Estimated Revenues****Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00

**Estimated Revenues****Enrollment and Headcounts**

Item Code	Item Name	Amount
C1	Enroll Total PY for LAP	4,173.00
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	0.28100
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	1,936,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	421,000.00



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

**Free and Reduced Meals**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
H2	Est FRPB	114,000.00
H3	Est RPB	14,000.00
H4	Est RPL K3	20,000.00

**I. Apportionment - Acct 3100****I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount	
A33	A. District-Wide Staff Mix 1. District-Wide Staff Mix		1.52000
Z344	B. School Generated – Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix]  200.960 * 34,048.00 * 1.52000	\$	10,400,274.84
Z345	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [School CIS Salary Maint Total]  200.960 * 35,069.00 * 1.52000 - 10,400,274.84	\$	311,873.84
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total]  10,400,274.84 + 311,873.84	\$	10,712,148.68
Z347	C. School Generated – Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint]  12.483 * 59,525.00	\$	743,050.58
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] - [School CAS Salary Maint Total]  12.483 * 61,311.00 - 743,050.58	\$	22,294.63
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total]  743,050.58 + 22,294.63	\$	765,345.21
Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint]  47.161 * 31,865.00	\$	1,502,785.27
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] - [School CLS Salary Maint Total]  47.161 * 32,821.00 - 1,502,785.27	\$	45,085.91
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total]  1,502,785.27 + 45,085.91	\$	1,547,871.18

	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate]  185.521 * 4.000 * 151.86	\$	112,692.88
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
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint]  7.225 * 31,865.00	\$	230,224.63
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] - [Facilities Salary Maint Total]  7.225 * 32,821.00 - 230,224.63	\$	6,907.10
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total]  230,224.63 + 6,907.10	\$	237,131.73
	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint]  1.323 * 31,865.00	\$	42,157.40
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] - [Warehouse Salary Maint Total]  1.323 * 32,821.00 - 42,157.40	\$	1,264.78
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]  42,157.40 + 1,264.78	\$	43,422.18
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint]  2.503 * 31,865.00	\$	79,758.10
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] - [Technology Salary Maint Total]  2.503 * 32,821.00 - 79,758.10	\$	2,392.86
Z362	3. Technology Salary Total	\$	82,150.96

	[Technology Salary Maint Total] + [Technology Salary Inc Total]		
	79,758.10 + 2,392.86		

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	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint]  10.731 * 31,865.00	\$	341,943.32
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] - [Central Admin CLS Salary Maint Total]  10.731 * 32,821.00 - 341,943.32	\$	10,258.83
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total]  341,943.32 + 10,258.83	\$	352,202.15
	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint]  3.667 * 59,525.00	\$	218,278.18
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] - [Central Admin CAS Salary Maint Total]  3.667 * 61,311.00 - 218,278.18	\$	6,549.26
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]  218,278.18 + 6,549.26	\$	224,827.44

**III. Summary and Benefits**

Item Code	Amount
A. District Staffing Total Salaries	
Z344 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 200.960 * 34,048.00 * 1.52000	\$ 10,400,274.84
Z345 2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [School CIS Salary Maint Total] 200.960 * 35,069.00 * 1.52000 - 10,400,274.84	\$ 311,873.84
Z371 3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 218,278.18 + 743,050.58	\$ 961,328.76
Z372 4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 6,549.26 + 22,294.63	\$ 28,843.89
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] 1,502,785.27 + 230,224.63 + 42,157.40 + 79,758.10 + 341,943.32	\$ 2,196,868.72
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] 45,085.91 + 6,907.10 + 1,264.78 + 2,392.86 + 10,258.83	\$ 65,909.48
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] 10,400,274.84 + 311,873.84 + 961,328.76 + 28,843.89 + 2,196,868.72 + 65,909.48	\$ 13,965,099.53

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	B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (200.960 + 16.150) * 9,216.00	\$	2,000,885.76
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance Inc]) - [CIS/CAS Insurance Maint Total] ((200.960 + 16.150) * 9,360.00) - 2,000,885.76	\$	31,263.84
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] * [CLS Health Factor] 68.943 * 9,216.00 * 1.152	\$	731,956.25
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (68.943 * 9,360.00 * 1.152) - 731,956.25	\$	11,436.81
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (10,400,274.84 + 961,328.76) * 0.21420	\$	2,433,655.49
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (311,873.84 + 28,843.89) * 0.20780	\$	70,801.14
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 2,196,868.72 * 0.22720	\$	499,128.57
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 65,909.48 * 0.19220	\$	12,667.80
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 2,000,885.76 + 31,263.84 + 731,956.25 + 11,436.81 + 2,433,655.49 + 70,801.14 + 499,128.57 + 12,667.80	\$	5,791,795.66

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	C. Running Start (Community and Technical College FTEs)		
Z385	1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate]  60.00 * 6,308.69	\$	378,521.40
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate]  0.00 * 6,608.71	\$	0.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE]  378,521.40 + 0.00	\$	378,521.40
	D. Dropout Reengagement		
Z389	1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate]  0.00 * 6,308.69	\$	0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate]  0.00 * 6,608.71	\$	0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE]  0.00 + 0.00	\$	0.00
	E. Alternative Learning Experience Program Funding		
Z343	1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate]  (66.00 + 9.00 + 40.00) * 6,308.69	\$	725,499.35
	F. Materials, Supplies, and Operating Costs (MSOC)		
M8	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]  506,772.45 + 1,377,016.75 + 544,111.90 + 1,155,171.80 + 84,163.20 + 682,192.15 + 472,621.00	\$	4,822,049.25
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]  41,945.79 + 0.00 + 45,753.83 + 95,327.17 + 7,627.55 + 0.00 + 0.00	\$	190,654.34
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]  (0.000 + 0.000) * 11,184.60	\$	0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]  4,822,049.25 + 190,654.34 + 0.00	\$	5,012,703.59
	G. Career & Technical Education and Skills Centers		
Z123	1. CTE 7-8 Total	\$	72,468.16



	$[\text{CTE 7-8 CIS Salary Total}] + [\text{CTE 7-8 CAS Salary Total}] + [\text{CTE 7-8 CLS Salary Total}] + [\text{CTE 7-8 insurance/Benefits Total}] + [\text{Total MSOC CTE 7-8}] + [\text{CTE 7-8 Substitutes}]$		
	$29,104.46 + 3,004.24 + 6,695.48 + 16,154.95 + 17,179.80 + 329.23$		
Z137	2. CTE 9-12 Total	\$	1,177,838.93
	$[\text{CTE 9-12 CIS Salary Total}] + [\text{CTE 9-12 CAS Salary Total}] + [\text{CTE 9-12 CLS Salary Total}] + [\text{CTE 9-12 insurance/Benefits Total}] + [\text{Total MSOC CTE 9-12}] + [\text{CTE 9-12 Substitutes}]$		
	$472,654.37 + 48,987.49 + 109,064.18 + 262,611.42 + 279,171.75 + 5,349.72$		
Z109	3. Skills Center Total	\$	0.00
	$[\text{Skills CIS Salary Total}] + [\text{Skills CAS Salary Total}] + [\text{Skills CLS Salary Total}] + [\text{Skills insurance/Benefits Total}] + [\text{Total MSOC -Skills}] + [\text{Skills Center Substitutes}]$		
	$0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$		
144A	4. Total Middle School CTE, High School CTE, and Skills Center	\$	1,250,307.09
	$[\text{CTE 7-8 Total}] + [\text{CTE 9-12 Total}] + [\text{Skills Center Total}]$		
	$72,468.16 + 1,177,838.93 + 0.00$		

**IV. Guaranteed Entitlement**

Item Code	Amount
A.Totals	
m49	1. Total Guaranteed Entitlement $[Substitutes] + [SS\ RN\ Substitutes] + [TOTAL\ Salaries] + [TOTAL\ Benefits] + [Total\ Run\ Start] + [Total\ Reengage] + [Total\ ALE] + [Total\ GenEd\ MSOC] + [Skills\ Center\ Total] + [CTE\ 7-8\ Total] + [CTE\ 9-12\ Total]$ $112,692.88 + 0.00 + 13,965,099.53 + 5,791,795.66 + 378,521.40 + 0.00 + 725,499.35 + 5,012,703.59 + 0.00 + 72,468.16 + 1,177,838.93$
Z457	2. Guar Entlmt per Student $[Total\ Guaranteed\ Entitlement] / [Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE]$ $27,236,619.50 / 4,367.00$
Z246	3. Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student]$ $3,490.99 + 2,131.42 + 27.96 + 1,260.37$
	5. Computation of State Funded Support Computation of State Funded Support
	a. Local Deductible Revenue Sources
A24	i. 1400 Local In-Lieu-of Taxes \$ 0.00
A25	ii. 1600 County Administered Forests \$ 0.00
A26	iii. 3600 State Forests \$ 0.00
A27	iv. 5400 Federal In-Lieu-of Taxes \$ 0.00
Z292	v. Total Deductible Revenue \$ 0.00 $[1400\ Local\ In-Lieu-of\ Taxes] + [1600\ County\ Administered\ Forests] + [3600\ State\ Forests] + [5400\ Federal\ In-Lieu-of\ Taxes]$ $0.00 + 0.00 + 0.00 + 0.00$

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A34	b. BEA Reduce/Delay	\$	0.00
Z288	d. General Apportionment Allocation for Special Ed Account 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]) (3,376,104.93 * 0.28100)	\$	948,685.49
Z288	T. ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]) (3,376,104.93 * 0.28100)	\$	948,685.49
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] 27,236,619.50 - 0.00 - 0.00 - 948,685.49 - 0.00 + 0.00 + 0.00	\$	26,287,934.01

**1191 SC – Skills Center**

Item Code	Amount
Z096 Z097 Z098	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 * 1.52000) 2. Skills CIS Salary Inc ([Skills Center CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [Skills CIS Salary Maint]) (0.000 * 35,069.00 * 1.52000 - 0.00) 3. Skills CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00
Z099 Z100 Z101	B. Skills Center – Certificated Administrative Staff (CAS) 1. Skills CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] 0.000 * 59,525.00 2. Skills CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] - [Skills CAS Salary Maint] 0.000 * 61,311.00 - 0.00 3. Skills CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00
Z102 Z103 Z104 Z105 Z106	C. Staff Units Insurance, Payroll Taxes, and Benefits 1. Skills Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 9,216.00 2. Skills Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([Skills Cert Insurance]) (0.000 * 9,360.00) - (0.00) 3. Skills Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.21420 4. Skills Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.20780 5. Skills insurance/Benefits Total

[Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc]		
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0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00		
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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
A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)	
Z110 1. CTE 7-8 CIS Salary Maint ([CTE 7-8 CIS FTE] * [CIS - Salary Maint] * [CIS Mix])  (0.546 * 34,048.00 * 1.52000)	\$ 28,257.12
Z111 2. CTE 7-8 CIS Salary Inc ([CTE 7-8 CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [CTE 7-8 CIS Salary Maint])  (0.546 * 35,069.00 * 1.52000 - 28,257.12)	\$ 847.34
Z112 3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc]  28,257.12 + 847.34	\$ 29,104.46
B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)	
Z113 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint]  0.049 * 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 * 61,311.00 - 2,916.73	\$ 87.51
Z115 3. CTE 7-8 CAS Salary Total	\$ 3,004.24

	[CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc]		
	2,916.73 + 87.51		

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	C. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance]  0.595 * 9,216.00	\$	5,483.52
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 7-8 Cert Insurance])  (0.595 * 9,360.00) - (5,483.52)	\$	85.68
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (28,257.12 + 2,916.73) * 0.21420	\$	6,677.44
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (847.34 + 87.51) * 0.20780	\$	194.26
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]  5,483.52 + 85.68 + 6,677.44 + 194.26 + 2,165.83 + 33.84 + 1,476.90 + 37.48	\$	16,154.95
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]  1,805.40 + 4,906.08 + 1,938.60 + 4,115.64 + 299.76 + 2,430.48 + 1,683.84	\$	17,179.80
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]  29,104.46 + 3,004.24 + 6,695.48 + 16,154.95 + 17,179.80 + 329.23	\$	72,468.16



**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 $[\text{CTE 9-12 CIS FTE}] * [\text{CIS - Salary Maint}] * [\text{CIS Mix}]$ $(8.867 * 34,048.00 * 1.52000)$	\$	458,893.50
Z125	2. CTE 9-12 CIS Salary Inc $[\text{CTE 9-12 CIS FTE}] * [\text{CIS - Salary Inc}] * [\text{CIS Mix}] - [\text{CTE 9-12 CIS Salary Maint}]$ $(8.867 * 35,069.00 * 1.52000 - 458,893.50)$	\$	13,760.87
Z126	3. CTE 9-12 CIS Salary Total $[\text{CTE 9-12 CIS Salary Maint}] + [\text{CTE 9-12 CIS Salary Inc}]$ $458,893.50 + 13,760.87$	\$	472,654.37
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint $[\text{CTE 9-12 CAS FTE}] * [\text{CAS - Salary Maint}]$ $0.799 * 59,525.00$	\$	47,560.48
Z128	2. CTE 9-12 CAS Salary Inc $[\text{CTE 9-12 CAS FTE}] * [\text{CAS - Salary Inc}] - [\text{CTE 9-12 CAS Salary Maint}]$ $0.799 * 61,311.00 - 47,560.48$	\$	1,427.01
Z129	3. CTE 9-12 CAS Salary Total $[\text{CTE 9-12 CAS Salary Maint}] + [\text{CTE 9-12 CAS Salary Inc}]$ $47,560.48 + 1,427.01$	\$	48,987.49

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	C. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance]  9.666 * 9,216.00	\$	89,081.86
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 9-12 Cert Insurance])  (9.666 * 9,360.00) - (89,081.86)	\$	1,391.90
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (458,893.50 + 47,560.48) * 0.21420	\$	108,482.44
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (13,760.87 + 1,427.01) * 0.20780	\$	3,156.04
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]  89,081.86 + 1,391.90 + 108,482.44 + 3,156.04 + 35,279.73 + 551.25 + 24,057.62 + 610.58	\$	262,611.42
	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]  472,654.37 + 48,987.49 + 109,064.18 + 262,611.42 + 279,171.75 + 5,349.72	\$	1,177,838.93
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]  472,654.37 + 48,987.49 + 109,064.18 + 262,611.42 + 279,171.75 + 5,349.72	\$	1,177,838.93

**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		65.00
B2	C. Kindergarten - Age 21		575.00
Z272	D. Enroll BEA Resident ([Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA]) (4,367.00 + 0.00)		4,367.00
Z273	E. Enroll SpEd% K-21 ([Enroll SpEd K-21] / [Enroll BEA Resident]) (575.00 / 4,367.00)		0.1317
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 (0.1317) <= ( 0.12700) THEN (0.1317) ( 0) ELSE (0.12700) ( 0)		0.1270
Z275	G. Enroll SpEd K-21 Funded ([Enroll BEA Resident] * [SpEd K-21 Fund%]) (4,367.00 * 0.1270)		554.61
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] 3,490.99 + 2,131.42 + 27.96 + 1,260.37	\$	6,910.74
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 (65.00 * 0.00 * 1.15) ( 0) ELSE (65.00 * 6,910.74 * 1.15) ( 0)	\$	516,577.82
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$	19.45
Z280	2. Age K-21 Allocation IF ([Co-op SpEd Alloc Rate]) > ( 0) THEN ([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ( [Enroll SpEd K-21]) ELSE ([SpEd BEA Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ( [Enroll SpEd K-21 Funded])  IF (0.00) > ( 0) THEN (0.00 * 0.9309 - 19.45) * ( 575.00) ELSE (6,910.74 * 0.9309 - 19.45) * ( 554.61)	\$	3,557,134.25
B4	K. State Safety Net Award	\$	0.00
N7	L. Total 4121	\$	4,073,712.07

	([SpEd 3-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc])  (516,577.82 + 3,557,134.25 + 0.00 + 0.00 + 0.00)		
N8	M. Total 4122  [Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]  44.00 * 6,910.74 * 1.15	\$	349,683.44
N10	N. Total Sped Allocation  [Total 4121] + [Total 4122]  4,073,712.07 + 349,683.44	\$	4,423,395.51

**Account 3121 Special Education, General Apportionment**

<b>Item Code</b>			<b>Amount</b>
B2	O. Kindergarten - Age 21		575.00
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 * 575.00) ( 0 ) ELSE (6,910.74 * 575.00) ( 0 )	\$	3,973,675.50
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate		0.1770
Z286	R. SpEd Gen Apport Instruct ([SpEd Gen Apport]) / ( 1 + [Districtwide Allow])  (3,973,675.50) / ( 1 + 0.1770)	\$	3,376,104.93
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.		0.28100
Z288	T. Gen Apport 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd])  (3,376,104.93 * 0.28100)	\$	948,685.49
Z291	Total program 21 ([Total 4121] + [Gen Apport 3121])  (4,073,712.07 + 948,685.49)	\$	5,022,397.56

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

Item Code			Amount
Z219	CIS BEA FTE K [Enroll K] * [SpEd CIS BEA Ratio K] 345.00 * 0.05573	\$	19.227
Z219Z1	CIS BEA FTE 1 [Enroll 1] * [SpEd CIS BEA Ratio 1] 345.00 * 0.05344	\$	18.437
Z219Z2	CIS BEA FTE 2 [Enroll 2] * [SpEd CIS BEA Ratio 2] 350.00 * 0.05135	\$	17.973
Z219Z3	CIS BEA FTE 3 [Enroll 3] * [SpEd CIS BEA Ratio 3] 345.00 * 0.04943	\$	17.053
Z220	CIS BEA FTE 4 ([Enroll 4] * [SpEd CIS BEA Ratio 4]) (330.00 * 0.04601)		15.183
Z221	CIS BEA FTE 5-6 ([Enroll 5-6] * [SpEd CIS BEA Ratio 5-6]) (680.00 * 0.04601)		31.287
Z222	CIS BEA FTE 7-8 ([Enroll 7-8] * [SpEd CIS BEA Ratio 7-8]) (650.00 * 0.04623)		30.050
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] (1,147.00 + 66.00 + 9.00 + 40.00 + 0.00 + 0.00 + 60.00 + 0.00 ) * 0.04858		64.223
Z224	CIS BEA FTE K-12 ([CIS BEA FTE K] + [CIS BEA FTE 1] + [CIS BEA FTE 2] + [CIS BEA FTE 3] + [Teachers K HighPov] + [Teachers 1 HighPov] + [Teachers 2 HighPov] + [Teachers 3 HighPov] + [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] (19.227 + 18.437 + 17.973 + 17.053 + 2.275 + 2.241 + 0.875 + 0.370 + 15.183 + 31.287 + 30.050 + 64.223) / 4,367.00	\$	0.050193
Z555	CAS BEA FTE K [Enroll K] * [SpEd CAS BEA Ratio K] 345.00 * 0.00412	\$	1.421
Z555Z1	CAS BEA FTE 1 ([Enroll 1] * [SpEd CAS BEA Ratio 1]) (345.00 * 0.00409)	\$	1.411

Z555Z2	CAS BEA FTE 2 ([Enroll 2] * [SpEd CAS BEA Ratio 2]) (350.00 * 0.00406)	\$	1.421
Z555Z3	CAS BEA FTE 3 ([Enroll 3] * [SpEd CAS BEA Ratio 3]) (345.00 * 0.00404)	\$	1.394
Z555Z4	CAS BEA FTE 4 ([Enroll 4] * [SpEd CAS BEA Ratio 4]) (330.00 * 0.00399)	\$	1.317
Z555Z6	CAS BEA FTE 5-6 ([Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]) (680.00 * 0.00399)	\$	2.713
Z555Z8	CAS BEA FTE 7-8 ([Enroll 7-8] * [SpEd CAS BEA Ratio 7-8]) (650.00 * 0.00399)	\$	2.594
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] (1,147.00 + 66.00 + 9.00 + 40.00 + 0.00 + 0.00 + 60.00 + 0.00 ) * 0.00403	\$	5.328
593X	CAS Special Ed BEA Rate (K-12) ((( [Teachers K HighPov] + [Teachers 1 HighPov] + [Teachers 2 HighPov] + [Teachers 3 HighPov] ) * [Central Admin Percent] * [Central Admin CAS%]) + ([CAS BEA FTE K] + [CAS BEA FTE 1] + [CAS BEA FTE 2] + [CAS BEA FTE 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]  (((2.275 + 2.241 + 0.875 + 0.370) * 0.05300 * 0.25470) + (1.421 + 1.411 + 1.421 + 1.394 + 1.317 + 2.713 + 2.594 + 5.328)) / 4,367.00	\$	0.00405
Z556Z1	CLS BEA FTE 1 ([Enroll 1] * [SpEd CLS BEA Ratio 1]) (345.00 * 0.01750)	\$	6.038
Z556Z2	CLS BEA FTE 2 ([Enroll 2] * [SpEd CLS BEA Ratio 2]) (350.00 * 0.01742)	\$	6.097
Z556Z3	CLS BEA FTE 3 ([Enroll 3] * [SpEd CLS BEA Ratio 3]) (345.00 * 0.01735)	\$	5.986
Z556Z4	CLS BEA FTE 4 ([Enroll 4] * [SpEd CLS BEA Ratio 4]) (330.00 * 0.01721)	\$	5.679
Z556Z6	CLS BEA FTE 5-6 ([Enroll 5-6] * [SpEd CLS BEA Ratio 5-6]) (680.00 * 0.01721)	\$	11.703
Z556Z8	CLS BEA FTE 7-8 ([Enroll 7-8] * [SpEd CLS BEA Ratio 7-8]) (650.00 * 0.01701)	\$	11.057
Z556Z12	CLS BEA FTE 9-12	\$	22.606

	$([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CLS\ BEA\ Ratio\ 9-12]$ $(1,147.00 + 66.00 + 9.00 + 40.00 + 0.00 + 0.00 + 60.00 + 0.00) * 0.01710$		
594X	CLS Special Ed BEA Rate (K-12)  $((( [Teachers\ K\ HighPov] + [Teachers\ 1\ HighPov] + [Teachers\ 2\ HighPov] + [Teachers\ 3\ HighPov]) * [Central\ Admin\ Percent] * [Central\ Admin\ CLS\%]) + ([CLS\ BEA\ FTE\ K] + [CLS\ BEA\ FTE\ 1] + [CLS\ BEA\ FTE\ 2] + [CLS\ BEA\ FTE\ 3] + [CLS\ BEA\ FTE\ 4] + [CLS\ BEA\ FTE\ 5-6] + [CLS\ BEA\ FTE\ 7-8] + [CLS\ BEA\ FTE\ 9-12])) / [Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE]$ $(((2.275 + 2.241 + 0.875 + 0.370) * 0.05300 * 0.74530) + (6.072 + 6.038 + 6.097 + 5.986 + 5.679 + 11.703 + 11.057 + 22.606)) / 4,367.00$	\$	0.01728



**Salary Allocation**

<b>Item Code</b>			<b>Amount</b>
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS - Salary Maint] * [CIS Mix] 0.050193 * 34,048.00 * 1.52000	\$	2,597.64
Z226	CIS BEA Salary Inc Total [CIS BEA FTE K-12] * [CIS - Salary Inc] * [CIS Mix] - [CIS BEA Salary Maint Total] 0.050193 * 35,069.00 * 1.52000 - 2,597.64	\$	77.89
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 2,597.64 + 77.89	\$	2,675.53
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] 0.00405 * 59,525.00	\$	241.08
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] - [CAS BEA Salary Maint Total] 0.00405 * 61,311.00 - 241.08	\$	7.23
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 241.08 + 7.23	\$	248.31
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] 0.01728 * 31,865.00	\$	550.63
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] - [CLS BEA Salary Maint Total] 0.01728 * 32,821.00 - 550.63	\$	16.52
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 550.63 + 16.52	\$	567.15
Z234	TOTAL Salary BEA [CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 2,675.53 + 248.31 + 567.15	\$	3,490.99

**Benefits Allocation**

<b>Item Code</b>			<b>Amount</b>
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.050193 + 0.00405) * 9,216.00	\$	499.90
Z236	2. CIS/CAS BEA Insurance Inc Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance Inc] (0.050193 + 0.00405) * 9,360.00	\$	507.71
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] * [CLS Health Factor] 0.01728 * 9,216.00 * 1.152	\$	183.46
Z238	4. CLS BEA Insurance Inc Total [CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor] 0.01728 * 9,360.00 * 1.152	\$	186.33
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (2,597.64 + 241.08) * 0.21420	\$	608.05
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (77.89 + 7.23) * 0.20780	\$	17.69
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 550.63 * 0.22720	\$	125.10
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 16.52 * 0.19220	\$	3.18
Z243	9. TOTAL Benefits BEA [CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total] 499.90 + 507.71 + 183.46 + 186.33 + 608.05 + 17.69 + 125.10 + 3.18	\$	2,131.42

**Substitutes BEA**

<b>Item Code</b>			<b>Amount</b>
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * [Substitutes\ Days] * [Substitutes\ Rate]$ $(0.050193 * 0.9170) * 4.000 * 151.86$	\$	27.96

**MSOC BEA**

<b>Item Code</b>			<b>Amount</b>
Z245	MSOC BEA Per Student $([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] * [MSOC-Reg] + ([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(4,367.00 * 1,210.05 + (66.00 + 9.00 + 40.00 + 1,147.00 + 0.00 + 0.00 + 60.00 + 0.00) * 166.22) / 4,367.00$	\$	1,260.37

**3. BEA Rate for Special Education**

<b>Item Code</b>			<b>Amount</b>
Z246	Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student]$ $3,490.99 + 2,131.42 + 27.96 + 1,260.37$	\$	6,910.74

**IV. Learning Assistance Program (LAP) – Acct 4155**

Item Code		Amount	
Z067	A. LAP Students ([Enroll Total PY for LAP] * [LAP District Poverty %]) (4,173.00 * 0.5109)		2,131.99
Z068	B. LAP CIS FTE ( ([LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ( ( 2,131.99 * 2.39750 * 36.00) / 15.00) / 900.00		13.631
Z069	C. LAP CIS Salary Maint ([LAP CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (13.631 * 34,048.00 * 1.52000)	\$	705,444.60
Z070	D. LAP CIS Salary Inc ([LAP CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [LAP CIS Salary Maint]) (13.631 * 35,069.00 * 1.52000 - 705,444.60)	\$	21,154.22
Z071	E. LAP CIS Insurance ([LAP CIS FTE] * [Certificated Health Insurance]) (13.631 * 9,216.00)	\$	125,623.30
Z072	F. LAP CIS Insurance Inc ([LAP CIS FTE] * [Certificated Health Insurance Inc]) - ([LAP CIS Insurance]) (13.631 * 9,360.00) - (125,623.30)	\$	1,962.86
Z073	G. LAP CIS Benefits Maint ([LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (705,444.60 * 0.21420)	\$	151,106.23
Z074	H. LAP CIS Benefits Inc ([LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (21,154.22 * 0.20780)	\$	4,395.85
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
O7	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]) (705,444.60 + 21,154.22 + 125,623.30 + 1,962.86 + 151,106.23 + 4,395.85 + 0.00)	\$	1,009,687.06

**V. Transitional Bilingual Program (TBIP) – Acct 4165**

Item Code		Amount	
A53	A. TBIP Kindergarten - Grade 12	\$	0.00
A62	B. TBIP Enroll K-6 Subtotal	\$	105.00
Z551	C. TBIP Staffing Units Grades K-6 ( ( [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year]  ( ( 105.00 * 4.778 * 36.00) / 15.00) / 900.00		1.338
A63	D. TBIP Enroll 7-8 Subtotal	\$	15.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 (( [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year]  (( 15.00 * 4.778 * 36.00) / 15.00) / 900.00	\$	0.191
A64	F. TBIP Enroll 9-12 Subtotal	\$	10.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 (( [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year]  (( 10.00 * 4.778 * 36.00) / 15.00) / 900.00	\$	0.127
A65	H. TBIP Exited Kindergarten - Grade 12	\$	20.00
Z554	I. TBIP Staffing Units Exited Students ( ( [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year]  ( ( 20.00 * 3.000 * 36.00) / 15.00) / 900.00		0.160
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] 1.338 + 0.191 + 0.127 + 0.160		1.816
Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 1.816 * 34,048.00 * 1.52000	\$	93,983.38
Z079	L. TBIP CIS Salary Inc [Total TBIP CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [TBIP CIS Salary Maint] 1.816 * 35,069.00 * 1.52000 - 93,983.38	\$	2,818.28
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 1.816 * 9,216.00	\$	16,736.26
Z081	N. TBIP CIS Insurance Inc	\$	261.50

	$([Total\ TBIP\ CIS\ FTE] * [Certificated\ Health\ Insurance\ Inc]) - ([TBIP\ CIS\ Insurance])$ $(1.816 * 9,360.00) - (16,736.26)$		
Z082	O. TBIP CIS Benefits Maint $([TBIP\ CIS\ Salary\ Maint] * [CIS/CAS - Benefits\ Maint])$ $(93,983.38 * 0.21420)$	\$	20,131.24
Z083	P. TBIP CIS Benefits Inc $([TBIP\ CIS\ Salary\ Inc] * [CIS/CAS - Benefits\ Inc])$ $(2,818.28 * 0.20780)$	\$	585.64
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 $([TBIP\ CIS\ Salary\ Maint] + [TBIP\ CIS\ Salary\ Inc] + [TBIP\ CIS\ Insurance] + [TBIP\ CIS\ Insurance\ Inc] + [TBIP\ CIS\ Benefits\ Maint] + [TBIP\ CIS\ Benefits\ Inc] + [TOTAL\ MSOC -TBIP])$ $(93,983.38 + 2,818.28 + 16,736.26 + 261.50 + 20,131.24 + 585.64 + 0.00)$	\$	134,516.30
Z476	S. TBIP WithHold Amount $([TBIP\ TOTAL] * [TBIP\ WithHold\ Factor])$ $(134,516.30 * 0.0153)$	\$	2,058.10
Z477	T. TBIP Net Total $([TBIP\ TOTAL] - [TBIP\ WithHold\ Amount])$ $(134,516.30 - 2,058.10)$	\$	132,458.20

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

<b>Item Code</b>		<b>Amount</b>	
Z086	A. HiCap Students ([Enroll Total w/ Run Start and Dropout and ALE] * [HiCap % Enroll]) (4,367.00 * 0.02314)		101.05
Z087	B. HiCap CIS FTE ( ([HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year]) / [HiCap Class Size]) / [Instruct Hr/Year] ( ( 101.05 * 2.1590 * 36.00) / 15.00) / 900.00		0.582
Z088	C. HiCap CIS Salary Maint ([HiCap CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.582 * 34,048.00 * 1.52000)	\$	30,120.22
Z089	D. HiCap CIS Salary Inc ([HiCap CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [HiCap CIS Salary Maint]) (0.582 * 35,069.00 * 1.52000 - 30,120.22)	\$	903.22
Z090	E. HiCap CIS Insurance ([HiCap CIS FTE] * [Certificated Health Insurance]) (0.582 * 9,216.00)	\$	5,363.71
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc]) - ([HiCap CIS Insurance]) (0.582 * 9,360.00) - (5,363.71)	\$	83.81
Z092	G. HiCap CIS Benefits Maint ([HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (30,120.22 * 0.21420)	\$	6,451.75
Z093	H. HiCap CIS Benefits Inc ([HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (903.22 * 0.20780)	\$	187.69
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]) (30,120.22 + 903.22 + 5,363.71 + 83.81 + 6,451.75 + 187.69 + 0.00)	\$	43,110.40

**VII. School Food Service – Acct 4198**

<b>Item Code</b>		<b>Amount</b>	
S5	A. Total School Food Service Allocation ([Tot Type A Lunches Srvd] + [Tot Rdcd F&R Bfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd]) (0.00 + 20,520.00 + 4,200.00 + 8,000.00)	\$	32,720.00
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]) (20,000.00 * 0.4000)		8,000.00

**VIII. Transportation - Operations – Acct 4199**

<b>Item Code</b>		<b>Amount</b>	
I4	Total Transportation Operations ([Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists]) (1,936,000.00 + 0.00)	\$	1,936,000.00



## APPENDIX B

### F-195 BUDGET DETAIL BY FUND

**CERTIFICATION**

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

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

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Secretary to the Board of Directors

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Budget Adoption Date**FOR ESD AND OSPI USE ONLY**

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2015 through August 31, 2016.

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ESD Superintendent or Designee

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Date

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OSPI Representative

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Date

Lock and Print Date: 07/15/2015

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## Cheney School District No.360

## BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	49,861,109	362,520	6,022,100	12,000	424,000
Total Appropriation (Expenditures)	49,772,263	367,183	5,852,255	1,652,500	750,000
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	88,846	-4,663	169,845	-1,640,500	-326,000
Beginning Total Fund Balance	3,000,000	307,130	2,188,600	1,865,000	646,995
Ending Total Fund Balance	3,088,846	302,467	2,358,445	224,500	320,995

**SECTION B: EXCESS LEVIES FOR 2016  
COLLECTION**

Excess levies approved by voters for 2016 collection	9,300,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2016 collection after rollback	9,300,000	XXXX	5,350,000	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 2013-2014	(2)\n% of Total1	(3) Budget 2014-2015	(4) % of Total2	(5) Budget 2015-2016	(6) % of Total3
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	4,102.93		4,191.00		4,367.00	
FTE Certificated Employees	286.994		301.834		332.327	
FTE Classified Employees	151.613		168.752		205.494	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	42,700,931		45,717,863		49,861,109	
Total Expenditures	41,786,772		45,707,411		49,772,263	
Total Beginning Fund Balance	1,618,923		2,220,000		3,000,000	
Total Ending Fund Balance	2,831,095		2,230,452		3,088,846	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	22,371,479	53.54	25,251,699	55.25	27,431,200	55.11
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	5,844,814	13.99	6,100,189	13.35	7,239,668	14.55
Vocational Instruction	1,105,241	2.64	1,191,287	2.61	1,251,297	2.51
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,338,858	5.60	2,468,086	5.40	2,988,624	6.00
Other Instructional Programs	398,940	0.95	481,811	1.05	564,038	1.13
Community Services	29,661	0.07	15,000	0.03	15,000	0.03
Support Services	9,697,779	23.21	10,199,339	22.31	10,282,436	20.66
Total - Program Groups	41,786,772	100.00	45,707,411	100.00	49,772,263	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	25,272,183	60.48	28,318,189	61.96	31,483,647	63.26
Teaching Support	3,995,951	9.56	4,278,719	9.36	4,685,944	9.41
Other Supportive Activities	7,794,497	18.65	8,234,833	18.02	8,281,909	16.64
Building Administration	2,268,422	5.43	2,240,521	4.90	2,569,810	5.16
Central Administration	2,455,719	5.88	2,635,149	5.77	2,750,953	5.53
Total - Activity Groups	41,786,772	100.00	45,707,411	100.00	49,772,263	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	19,156,032	45.84	20,572,681	45.01	22,571,462	45.35
Classified Salaries	6,712,548	16.06	6,821,742	14.92	7,270,106	14.61

## Cheney School District No.360

## GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2013-2014	(2)\n% of Total1	(3) Budget 2014-2015	(4) % of Total2	(5) Budget 2015-2016	(6) % of Total3
Employee Benefits and Payroll Taxes	9,369,886	22.42	10,183,106	22.28	11,621,941	23.35
Supplies, Instructional Resources and Noncapitalized Items	2,747,652	6.58	4,248,611	9.30	4,277,001	8.59
Purchased Services	3,588,308	8.59	3,536,821	7.74	3,601,863	7.24
Travel	148,352	0.36	134,750	0.29	150,790	0.30
Capital Outlay	63,993	0.15	209,700	0.46	279,100	0.56
Total - Objects	41,786,772	100.00	45,707,411	100.00	49,772,263	100.00

## Cheney School District No.360

## FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2013-2014	Budget 2/ 2014-2015	Budget 3/ 2015-2016
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	256.50	257.00	345.00
2. Grade 1	348.20	363.00	345.00
3. Grade 2	333.90	349.00	350.00
4. Grade 3	323.60	328.00	345.00
5. Grade 4	310.60	321.00	330.00
6. Grade 5	299.90	313.00	345.00
7. Grade 6	301.79	304.00	335.00
8. Grade 7	319.19	313.00	325.00
9. Grade 8	338.18	336.00	325.00
10. Grade 9	298.84	326.00	325.00
11. Grade 10	286.44	288.00	325.00
12. Grade 11 (excluding Running Start)	294.76	271.00	270.00
13. Grade 12 (excluding Running Start)	224.99	248.00	227.00
14. SUBTOTAL	3,936.89	4,017.00	4,192.00
15. Running Start	59.71	61.00	60.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	106.33	113.00	115.00
18. TOTAL K-12	4,102.93	4,191.00	4,367.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	286.994	301.834	332.327
2. General Fund FTE Classified Employees /4	151.613	168.752	205.494

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

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

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

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

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

## Cheney School District No.360

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	8,777,434	8,956,300	9,179,040
2000   Local Nontax Support	1,124,138	799,500	605,500
3000   State, General Purpose	23,305,608	24,922,019	28,526,089
4000   State, Special Purpose	6,537,109	6,778,604	7,804,804
5000   Federal, General Purpose	13,836	0	0
6000   Federal, Special Purpose	2,882,880	3,646,440	3,423,117
7000   Revenues from Other School Districts	32,818	30,000	30,000
8000   Revenues from Other Entities	27,109	585,000	292,559
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>42,700,931</b>	<b>45,717,863</b>	<b>49,861,109</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	22,371,479	25,251,699	27,431,200
10   Federal Stimulus	0	0	0
20   Special Education Instruction	5,844,814	6,100,189	7,239,668
30   Vocational Education Instruction	1,105,241	1,191,287	1,251,297
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	2,338,858	2,468,086	2,988,624
70   Other Instructional Programs	398,940	481,811	564,038
80   Community Services	29,661	15,000	15,000
90   Support Services	9,697,779	10,199,339	10,282,436
<b>B. TOTAL EXPENDITURES</b>	<b>41,786,772</b>	<b>45,707,411</b>	<b>49,772,263</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>914,159</b>	<b>10,452</b>	<b>88,846</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
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	76,259	0	40,000
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.831 Restricted for Employee Compensated Absence	XXXXX	0	XXXXX



## Cheney School District No.360

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	32,834	30,000	30,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	1,195,501	2,110,000	298,013
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	83,008	80,000	200,000
G.L.890 Unassigned Fund Balance	231,321	0	196,572
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	2,235,415
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,618,923</b>	<b>2,220,000</b>	<b>3,000,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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	0	40,000
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.831 Restricted for Employee Compensated Absence	XXXXX	0	XXXXX
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	27,611	30,000	30,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	298,013	2,110,000	298,013
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	80,000	200,000
G.L.890 Unassigned Fund Balance	31,419	10,452	27,778
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	2,493,055
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>2,831,095</b>	<b>2,230,452</b>	<b>3,088,846</b>

**Cheney School District No.360**

**SUMMARY OF GENERAL FUND BUDGET**

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

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

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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>LOCAL TAXES</b>			
1100   Local Property Tax	8,776,250	8,956,300	9,179,040
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	1,184	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>8,777,434</b>	<b>8,956,300</b>	<b>9,179,040</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	251,381	264,500	97,500
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	36,384	34,000	37,000
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	24,303	25,000	15,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	289,670	306,500	288,000
2300   Investment Earnings	16,541	12,000	15,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	20,953	10,000	15,500
2600   Fines and Damages	5,533	4,000	4,000
2700   Rentals and Leases	42,167	21,500	21,500
2800   Insurance Recoveries	2,268	2,000	1,000
2900   Local Support Nontax, Unassigned	377,134	70,000	61,000
2910   E-Rate	57,804	50,000	50,000
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>1,124,138</b>	<b>799,500</b>	<b>605,500</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	21,634,523	23,123,202	26,287,934

## Cheney School District No.360

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
3121   Special Education--General Apportionment	822,222	820,505	948,685
3300   Local Effort Assistance	848,391	978,312	1,289,470
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	472	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>23,305,608</b>	<b>24,922,019</b>	<b>28,526,089</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	3,061,884	3,186,772	4,073,712
4122   Special Ed-Infants and Toddlers-State	227,124	228,004	349,683
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	924,404	998,669	1,025,705
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	384,570	299,749	256,000
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	96,644	96,476	132,458
4174   Highly Capable	39,837	40,768	43,110
4188   Childcare	0	0	0
4198   School Food Services	29,336	36,750	32,720
4199   Transportation--Operations	1,773,311	1,891,416	1,891,416
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>6,537,109</b>	<b>6,778,604</b>	<b>7,804,804</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0

## Cheney School District No.360

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
5400   Federal in lieu of Taxes	13,836	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>13,836</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	0	0
6111   Federal Stimulus--Title I	0	0	XXXXX
6112   Federal Stimulus--School Improvement	0	0	XXXXX
6113   Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX
6114   Federal Stimulus--IDEA	0	0	XXXXX
6118   Federal Stimulus--Competitive Grants	0	0	XXXXX
6119   Federal Stimulus--Other	0	0	XXXXX
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	702,825	747,920	761,552
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	22,412	25,000	25,000
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	525,461	689,569	905,573
6152   School Improve, Fed Other Title Grants under ESEA, Fed	486,008	410,951	655,992
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)	2,034	12,000	14,000
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	958,648	966,000	966,000
6199   Transportation--Operations	0	0	0

## Cheney School District No.360

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Stimulus--Title I	0	0	XXXXX
6212   Federal Stimulus--School Improvement	0	0	XXXXX
6213   Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX
6214   Federal Stimulus--IDEA	0	0	XXXXX
6218   Federal Stimulus--Competitive Grants	0	0	XXXXX
6219   Federal Stimulus--Other	0	0	XXXXX
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	4,500	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	500,000	0
6310   Medicaid Administrative Match	81,673	200,000	0
6311   Federal Stimulus--Title I	0	0	XXXXX
6312   Federal Stimulus--School Improvement	0	0	XXXXX
6313   Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX

## Cheney School District No.360

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
6314   Federal Stimulus--IDEA	0	0	XXXXXX
6318   Federal Stimulus--Competitive Grants	0	0	0
6319   Federal Stimulus--Other	0	0	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	99,320	95,000	95,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>2,882,880</b>	<b>3,646,440</b>	<b>3,423,117</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	32,818	30,000	30,000
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>32,818</b>	<b>30,000</b>	<b>30,000</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	4,457	0	3,000
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	4,800	0	3,000
8500   Nonfederal, ESD	17,852	585,000	286,559
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>27,109</b>	<b>585,000</b>	<b>292,559</b>
<b>OTHER FINANCING SOURCES</b>			
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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>42,700,931</b>	<b>45,717,863</b>	<b>49,861,109</b>



## Cheney School District No.360

## EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	22,104,988	24,952,538	27,073,522
02   Alternative Learning Experience	266,490	299,161	357,678
03   Basic Education - Dropout Reengagement	XXXXX	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>22,371,479</b>	<b>25,251,699</b>	<b>27,431,200</b>
<b>FEDERAL STIMULUS</b>			
11   Federal Stimulus - Title I	0	0	XXXXX
12   Federal Stimulus - School Improvement	0	0	XXXXX
13   Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	0	XXXXX
14   Federal Stimulus - IDEA	0	0	XXXXX
18   Federal Stimulus - Competitive Grants	0	0	0
19   Federal Stimulus - Other	0	0	XXXXX
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	4,803,421	5,414,321	6,092,448
22   Special Education, Infants and Toddlers, State	361,350	0	204,913
24   Special Education, Supplemental, Federal	680,043	685,868	942,307
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
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>5,844,814</b>	<b>6,100,189</b>	<b>7,239,668</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	1,023,862	1,117,026	1,180,287
34   Middle School Career and Technical Education, State	59,694	54,794	60,877
38   Vocational, Federal	21,685	19,467	10,133
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>1,105,241</b>	<b>1,191,287</b>	<b>1,251,297</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	508,428	678,206	894,052
52   Other Title Grants Under ESEA - Federal	480,053	XXXXX	XXXXX

## Cheney School District No.360

## EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
52   School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	414,837	656,074
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	908,199	962,339	1,007,827
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	356,719	311,771	263,679
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	1,994	20,291	14,590
65   Transitional Bilingual, State	83,464	80,642	152,402
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>2,338,858</b>	<b>2,468,086</b>	<b>2,988,624</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	116,088	125,285	65,701
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	282,852	356,526	498,337
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>398,940</b>	<b>481,811</b>	<b>564,038</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Childcare	0	0	0
89   Other Community Services	29,661	15,000	15,000
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>29,661</b>	<b>15,000</b>	<b>15,000</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	6,287,707	6,640,358	6,851,713
98   School Food Services	1,530,079	1,467,878	1,464,872

Cheney School District No.360

EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
99   Pupil Transportation	1,879,993	2,091,103	1,965,851
90   TOTAL SUPPORT SERVICES	9,697,779	10,199,339	10,282,436
TOTAL PROGRAM EXPENDITURES	41,786,772	45,707,411	49,772,263

## Cheney School District No.360

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01   Basic Education	27,073,522	191,254		16,086,250	1,459,594	6,305,373	1,972,376	966,625	54,050	38,000
02   ALE	357,678	90		116,156	52,562	82,445	28,175	78,250	0	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	27,431,200	191,344		16,202,406	1,512,156	6,387,818	2,000,551	1,044,875	54,050	38,000
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	6,092,448	2,500		2,912,598	1,238,326	1,813,426	29,700	89,198	6,700	0
22   Sp Ed, I&T, St	204,913	1,000		0	0	146,913	3,000	54,000	0	0
24   Sp Ed, Sup, Fed	942,307	0		539,287	117,357	283,163	0	0	2,500	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	7,239,668	3,500		3,451,885	1,355,683	2,243,502	32,700	143,198	9,200	0
31   Voc, Basic, St	1,180,287	2,000		701,643	62,733	278,831	78,180	28,100	22,500	6,300
34   MidSchCar/Tec	60,877	0		22,489	0	8,783	29,605	0	0	0
38   Voc, Fed	10,133	0		0	6,764	3,369	0	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0

## Cheney School District No.360

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,251,297	2,000		724,132	69,497	290,983	107,785	28,100	22,500	6,300
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51   ESEA Disadvantaged, Federal	894,052	90,500		431,115	115,970	203,167	32,000	21,000	300	0
52   Other Title Grants under ESEA, Federal	656,074	55,000	0	300,828	72,332	100,664	43,420	71,190	12,640	0
53   ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	1,007,827	0		573,158	70,580	245,730	117,359	1,000	0	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	263,679	0		245,622	0	10,986	5,571	1,000	500	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	14,590	0		1	1	588	2,000	12,000	0	0
65   Tran Biling, St	152,402	0		57,671	40,673	49,058	3,000	1,500	500	0
67   Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68   Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

## Cheney School District No.360

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,988,624	145,500	0	1,608,395	299,556	610,193	203,350	107,690	13,940	0
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	65,701	0		44,316	3,311	15,574	500	2,000	0	0
75   Prof Dev, State	0	0		0	0	0	0	0	0	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	498,337	500		264,457	53,191	137,074	37,615	0	5,500	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	564,038	500		308,773	56,502	152,648	38,115	2,000	5,500	0
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0
88   Childcare	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	15,000	0	0	0	0	0	15,000	0	0	0
TOTAL COMMUNITY SERVICES	15,000	0	0	0	0	0	15,000	0	0	0
97   Distwide Suppt	6,851,713	0	-6,000	275,871	2,400,775	1,164,567	642,000	2,134,000	38,500	202,000
98   Schl Food Serv	1,464,872	0	0	0	471,106	254,666	728,000	4,000	2,100	5,000
99   Pupil Transp	1,965,851	0	-336,844	0	1,104,831	517,564	509,500	138,000	5,000	27,800
TOTAL SUPPORT SERVICES	10,282,436	0	-342,844	275,871	3,976,712	1,936,797	1,879,500	2,276,000	45,600	234,800

## Cheney School District No.360

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	49,772,263	342,844	-342,844	22,571,462	7,270,106	11,621,941	4,277,001	3,601,863	150,790	279,100

## Cheney School No. 360

## PROGRAM 01 - Basic Education

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	212,041	0		106,645	49,574	52,822	0	3,000	0	0
22 Lrn Resrc	450,145	0		224,901	78,018	135,568	10,658	1,000	0	0
23 Princ Off	2,511,136	0		1,477,493	349,010	628,783	19,800	31,550	4,500	0
24 Guid/Coun	1,048,655	0		718,912	29,292	295,051	5,250	0	150	0
25 Pupil M/S	280,431	0		0	99,672	48,759	0	120,000	0	12,000
26 Health	475,569	0		119,264	148,359	171,896	6,750	26,000	3,300	0
27 Teaching	20,204,399	18,874		12,773,923	493,314	4,818,295	1,696,518	361,375	16,100	26,000
28 Extracur	1,164,907	172,380		551,411	209,355	128,261	8,400	65,100	30,000	0
29 Pmt to SD	350,000							350,000		
31 InstProDev	346,739	0		113,701	3,000	25,938	195,500	8,600	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	29,500	0		0	0	0	29,500	0	0	0
<b>Total</b>	<b>27,073,522</b>	<b>191,254</b>		<b>16,086,250</b>	<b>1,459,594</b>	<b>6,305,373</b>	<b>1,972,376</b>	<b>966,625</b>	<b>54,050</b>	<b>38,000</b>
<b>FTE PROGRAM STAFF</b>				<b>233.469</b>	<b>38.567</b>					



## Cheney School No. 360

## PROGRAM 02 - Alternative Learning Experience

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	54,553	0		0	33,605	20,948	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	303,125	90		116,156	18,957	61,497	28,175	78,250	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>357,678</b>	<b>90</b>		<b>116,156</b>	<b>52,562</b>	<b>82,445</b>	<b>28,175</b>	<b>78,250</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.937</b>	<b>1.628</b>					

## Cheney School No. 360

## PROGRAM 21 - Special Education, Supplemental, State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	332,037	0		148,492	87,833	89,212	2,500	3,000	1,000	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	140,010	0		98,928	0	41,082	0	0	0	0
25 Pupil M/S	122,476	0		0	70,077	52,399	0	0	0	0
26 Health	1,516,510	0		1,066,404	0	416,406	6,000	25,000	2,700	0
27 Teaching	3,968,727	2,500		1,593,024	1,079,916	1,213,287	20,500	58,000	1,500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	12,688	0		5,750	500	1,040	700	3,198	1,500	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>6,092,448</b>	<b>2,500</b>		<b>2,912,598</b>	<b>1,238,326</b>	<b>1,813,426</b>	<b>29,700</b>	<b>89,198</b>	<b>6,700</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>50.884</b>	<b>53.803</b>					

## Cheney School No. 360

## PROGRAM 22 - Special Education, Infants and Toddlers, State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	4,000	0		0	0	0	0	4,000	0	0
27 Teaching	200,574	1,000		0	0	146,574	3,000	50,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	339	0		0	0	339	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>204,913</b>	<b>1,000</b>		<b>0</b>	<b>0</b>	<b>146,913</b>	<b>3,000</b>	<b>54,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

## Cheney School No. 360

## PROGRAM 24 - Special Education, Supplemental, Federal

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	940,807	0		539,287	117,357	283,163	0	0	1,000	0
29 Pmt to SD	0							0		
31 InstProDev	1,500	0		0	0	0	0	0	1,500	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>942,307</b>	<b>0</b>		<b>539,287</b>	<b>117,357</b>	<b>283,163</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>9.000</b>	<b>5.397</b>					

## Cheney School No. 360

## PROGRAM 31 - Vocational, Basic, State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	9,976	0		7,000	0	1,476	500	1,000	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	120,481	0		70,468	12,189	31,824	3,500	2,500	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,049,830	2,000		624,175	50,544	245,531	74,180	24,600	22,500	6,300
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>1,180,287</b>	<b>2,000</b>		<b>701,643</b>	<b>62,733</b>	<b>278,831</b>	<b>78,180</b>	<b>28,100</b>	<b>22,500</b>	<b>6,300</b>
<b>FTE PROGRAM STAFF</b>				<b>10.270</b>	<b>1.360</b>					

## Cheney School No. 360

## PROGRAM 34 - Middle School Career and Technical Education, State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	60,877	0		22,489	0	8,783	29,605	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>60,877</b>	<b>0</b>		<b>22,489</b>	<b>0</b>	<b>8,783</b>	<b>29,605</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.330</b>	<b>0.000</b>					

## Cheney School No. 360

## PROGRAM 38 - Vocational, Federal

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	10,133	0		0	6,764	3,369	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>10,133</b>	<b>0</b>		<b>0</b>	<b>6,764</b>	<b>3,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.192</b>					

## Cheney School No. 360

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

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	48,038	0		39,864	0	8,174	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	821,528	90,500		389,901	113,670	194,157	32,000	1,000	300	0
29 Pmt to SD	0							0		
31 InstProDev	24,486	0		1,350	2,300	836	0	20,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
<b>Total</b>	<b>894,052</b>	<b>90,500</b>		<b>431,115</b>	<b>115,970</b>	<b>203,167</b>	<b>32,000</b>	<b>21,000</b>	<b>300</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>5.687</b>	<b>3.404</b>					



## Cheney School No. 360

## PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	87,674	0		25,526	35,000	27,148	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	4,121	0	0	0	2,332	1,789	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	498,276	55,000		273,102	0	54,934	41,520	64,920	8,800	0
28 Extracur	0			0	0					
29 Pmt to SD	0							0		
31 InstProDev	12,400	0		2,200	0	90	0	6,270	3,840	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	53,603	0		0	35,000	16,703	1,900	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>656,074</b>	<b>55,000</b>	<b>0</b>	<b>300,828</b>	<b>72,332</b>	<b>100,664</b>	<b>43,420</b>	<b>71,190</b>	<b>12,640</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>4.100</b>	<b>1.438</b>					

## Cheney School No. 360

## PROGRAM 55 - Learning Assistance Program (LAP), State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	60,660	0		25,733	18,366	16,561	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	936,898	0		539,425	51,214	227,900	117,359	1,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	10,269	0		8,000	1,000	1,269	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>1,007,827</b>	<b>0</b>		<b>573,158</b>	<b>70,580</b>	<b>245,730</b>	<b>117,359</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>8.700</b>	<b>2.148</b>					

## Cheney School No. 360

## PROGRAM 58 - Special and Pilot Programs, State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	1,000	0		0	0	0	0	1,000	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	259,833	0		245,622	0	10,986	2,725	0	500	0
29 Pmt to SD	0							0		
31 InstProDev	2,846	0		0	0	0	2,846	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>263,679</b>	<b>0</b>		<b>245,622</b>	<b>0</b>	<b>10,986</b>	<b>5,571</b>	<b>1,000</b>	<b>500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

## Cheney School No. 360

## PROGRAM 64 - Limited English Proficiency, Federal

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	14,590	0		1	1	588	2,000	12,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>14,590</b>	<b>0</b>		<b>1</b>	<b>1</b>	<b>588</b>	<b>2,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

## Cheney School No. 360

## PROGRAM 65 - Transitional Bilingual, State

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	150,497	0		57,671	39,173	48,653	3,000	1,500	500	0
29 Pmt to SD	0							0		
31 InstProDev	1,905	0		0	1,500	405	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>152,402</b>	<b>0</b>		<b>57,671</b>	<b>40,673</b>	<b>49,058</b>	<b>3,000</b>	<b>1,500</b>	<b>500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.850</b>	<b>1.344</b>					

## Cheney School No. 360

## PROGRAM 74 - Highly Capable

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	65,701	0		44,316	3,311	15,574	500	2,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>65,701</b>	<b>0</b>		<b>44,316</b>	<b>3,311</b>	<b>15,574</b>	<b>500</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.500</b>	<b>0.114</b>					

## Cheney School No. 360

## PROGRAM 79 - Instructional Programs, Other

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	492,668	500		260,117	52,691	136,245	37,615	0	5,500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,669	0		4,340	500	829	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>498,337</b>	<b>500</b>		<b>264,457</b>	<b>53,191</b>	<b>137,074</b>	<b>37,615</b>	<b>0</b>	<b>5,500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>4.600</b>	<b>3.740</b>					

## Cheney School No. 360

## PROGRAM 89 - Other Community Services

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	15,000	0		0	0	0	15,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					



## Cheney School No. 360

## PROGRAM 97 - District-wide Support

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	130,500	0			0	0	3,000	110,000	17,500	0
12 Supt Off	331,966	0		151,000	59,206	61,760	25,000	30,000	5,000	0
13 Busns Off	516,793	0		0	359,709	129,084	8,000	10,000	7,000	3,000
14 HR	406,909	0		124,871	147,280	94,758	8,000	28,000	4,000	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	261,488	0		0	188,547	69,941	1,000	500	1,500	0
62 Grnd Mnt	488,743	0			263,658	118,085	90,000	6,000	1,000	10,000
63 Oper Bldg	1,475,419	0			870,096	488,823	115,000	1,500	0	0
64 Maintnce	701,013	0	0		333,152	125,861	140,000	90,000	500	11,500
65 Utilities	1,091,000	0	0		0	0	0	1,091,000	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	380,000	0					0	380,000		0
72 Info Sys	891,838	0	0	0	129,641	56,197	163,000	381,000	2,000	160,000
73 Printing	99,544	0	0	0	49,486	20,058	25,000	5,000	0	0
74 Warehouse	11,500	0	0	0	0	0	4,000	0	0	7,500
75 Mtr Pool	65,000	0	-6,000	0	0	0	60,000	1,000	0	10,000
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
<b>Total</b>	<b>6,851,713</b>	<b>0</b>	<b>-6,000</b>	<b>275,871</b>	<b>2,400,775</b>	<b>1,164,567</b>	<b>642,000</b>	<b>2,134,000</b>	<b>38,500</b>	<b>202,000</b>
<b>FTE PROGRAM STAFF</b>				<b>2.000</b>	<b>54.391</b>					

## Cheney School No. 360

## PROGRAM 98 - School Food Services

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	85,041	0		0	59,729	21,712	2,000	0	1,600	0
42 Food	713,000	0					713,000	0		
44 Operation	666,831	0			411,377	232,954	13,000	4,000	500	5,000
49 Transfers	0		0							
<b>Total</b>	<b>1,464,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>471,106</b>	<b>254,666</b>	<b>728,000</b>	<b>4,000</b>	<b>2,100</b>	<b>5,000</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>13.140</b>					

## Cheney School No. 360

## PROGRAM 99 - Pupil Transportation

## OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	267,830	0		0	182,908	68,922	5,000	7,000	4,000	0
52 Operation	1,556,778	0			736,903	366,375	406,500	46,000	1,000	0
53 Maintnce	398,087	0			185,020	82,267	98,000	5,000	0	27,800
56 Insurance	80,000							80,000		
59 Transfers	-336,844		-336,844							
<b>Total</b>	<b>1,965,851</b>	<b>0</b>	<b>-336,844</b>	<b>0</b>	<b>1,104,831</b>	<b>517,564</b>	<b>509,500</b>	<b>138,000</b>	<b>5,000</b>	<b>27,800</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>24.828</b>					

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	104,720	104,720	104,720.00	104,720
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,925
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.000</b>				<b>106,645</b>
01-22-410	LIBRARY MEDIA SPECIALIST	4.000	66,099	35,541	54,292.25	217,169
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,875
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,857
<b>ACTIVITY CODE 22 TOTAL</b>		<b>4.000</b>				<b>224,901</b>
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	61,600
01-23-210	ELEMENTARY PRINCIPAL	5.000	100,374	97,756	99,327.00	496,635
01-23-212	ELEMENTARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,931
01-23-220	ELEMENTARY VICE PRINCIPAL	1.000	98,341	98,341	98,341.00	98,341
01-23-230	SECONDARY PRINCIPAL	6.000	111,226	85,822	101,506.50	609,039
01-23-232	SECONDARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,102
01-23-240	SECONDARY VICE PRINCIPAL	3.000	94,470	1,695	62,701.33	188,104
01-23-242	SECONDARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,741
<b>ACTIVITY CODE 23 TOTAL</b>		<b>15.000</b>				<b>1,477,493</b>
01-24-420	COUNSELOR	12.000	66,099	42,512	56,090.83	673,090
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,489
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	33,333
<b>ACTIVITY CODE 24 TOTAL</b>		<b>12.000</b>				<b>718,912</b>
01-26-470	NURSE	3.000	39,950	36,454	38,710.67	116,132
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,132
<b>ACTIVITY CODE 26 TOTAL</b>		<b>3.000</b>				<b>119,264</b>

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-27-001	SICK LEAVE	0.000	0	0	0.00	100,000
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	452,500
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	766,350
01-27-310	ELEMENTARY TEACHER	116.525	100,000	35,541	55,074.49	6,417,555
01-27-311	ELEMENTARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	53,631
01-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	148,666
01-27-320	SECONDARY TEACHER	78.444	77,275	25,000	56,584.89	4,438,745
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	65,331
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	136,436
01-27-400	OTHER SUPPORT PERSONNEL	3.000	66,099	55,207	62,468.33	187,405
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,250
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,054
<b>ACTIVITY CODE 27 TOTAL</b>		<b>197.969</b>				<b>12,773,923</b>
01-28-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,474
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	527,260
01-28-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,907
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,770
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>				<b>551,411</b>
01-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	26,420
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,980
01-31-310	ELEMENTARY TEACHER	0.500	56,819	56,819	56,820.00	28,410
01-31-311	ELEMENTARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	50,375
01-31-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	766

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,750
ACTIVITY CODE 31 TOTAL		0.500				113,701
PROGRAM TOTAL		233.469				16,086,250

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
02-27-310	ELEMENTARY TEACHER	1.769	68,873	53,562	58,768.23	103,961
02-27-311	ELEMENTARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,050
02-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,051
02-27-320	SECONDARY TEACHER	0.168	55,079	53,562	54,130.95	9,094
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.937</b>				<b>116,156</b>
<b>PROGRAM TOTAL</b>		<b>1.937</b>				<b>116,156</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-21-130	OTHER DISTRICT ADMINISTRATOR	0.750	101,053	101,053	101,053.33	75,790
21-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,410
21-21-250	OTHER SCHOOL ADMINISTRATOR	0.750	93,321	93,321	93,320.00	69,990
21-21-252	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,302
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.500</b>				<b>148,492</b>
21-24-420	COUNSELOR	2.000	46,600	45,771	46,185.50	92,371
21-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,500
21-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,057
<b>ACTIVITY CODE 24 TOTAL</b>		<b>2.000</b>				<b>98,928</b>
21-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,000
21-26-430	OCCUPATIONAL THERAPIST	3.000	63,290	42,045	50,962.67	152,888
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,829
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,123
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	8.000	66,099	45,701	56,875.25	455,002
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,000
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,271
21-26-460	PSYCHOLOGIST	5.548	67,536	41,137	60,980.89	338,322
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,450
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,309
21-26-480	PHYSICAL THERAPIST	1.600	48,693	48,693	48,693.13	77,909
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,200
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,101
<b>ACTIVITY CODE 26 TOTAL</b>		<b>18.148</b>				<b>1,066,404</b>



## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	42,500
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	17,500
21-27-310	ELEMENTARY TEACHER	18.500	66,099	35,541	49,116.38	908,653
21-27-311	ELEMENTARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,667
21-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	24,097
21-27-320	SECONDARY TEACHER	10.236	75,000	35,541	53,816.04	550,861
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,608
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,219
21-27-330	OTHER TEACHER	0.500	54,371	54,371	54,372.00	27,186
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	733
<b>ACTIVITY CODE 27 TOTAL</b>		<b>29.236</b>				<b>1,593,024</b>
21-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,000
21-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,500
21-31-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	250
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>5,750</b>
<b>PROGRAM TOTAL</b>		<b>50.884</b>				<b>2,912,598</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 22 - Special Education, Infants and Toddlers, State

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
24-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,000
24-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,000
24-27-310	ELEMENTARY TEACHER	2.000	66,099	49,696	57,897.50	115,795
24-27-311	ELEMENTARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,125
24-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,624
24-27-320	SECONDARY TEACHER	5.500	66,099	36,909	57,748.18	317,615
24-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,000
24-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,906
24-27-330	OTHER TEACHER	1.500	54,371	49,696	51,254.67	76,882
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,340
<b>ACTIVITY CODE 27 TOTAL</b>		<b>9.000</b>				<b>539,287</b>
<b>PROGRAM TOTAL</b>		<b>9.000</b>				<b>539,287</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
31-21-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,000
31-21-251	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,000
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.000</b>				<b>7,000</b>
31-24-420	COUNSELOR	1.000	66,099	66,099	66,099.00	66,099
31-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	750
31-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,619
<b>ACTIVITY CODE 24 TOTAL</b>		<b>1.000</b>				<b>70,468</b>
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	13,600
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,000
31-27-320	SECONDARY TEACHER	9.270	66,099	47,089	58,952.75	546,492
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,303
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	56,780
<b>ACTIVITY CODE 27 TOTAL</b>		<b>9.270</b>				<b>624,175</b>
<b>PROGRAM TOTAL</b>		<b>10.270</b>				<b>701,643</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	1,000
34-27-320	SECONDARY TEACHER	0.330	59,462	59,462	59,460.61	19,622
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	248
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,619
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.330</b>				<b>22,489</b>
<b>PROGRAM TOTAL</b>		<b>0.330</b>				<b>22,489</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 38 - Vocational, Federal

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
51-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	16,100
51-21-250	OTHER SCHOOL ADMINISTRATOR	0.250	93,321	93,321	93,320.00	23,330
51-21-252	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	434
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.250</b>				<b>39,864</b>
51-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	10,000
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	26,832
51-27-310	ELEMENTARY TEACHER	5.437	67,536	56,819	63,711.42	346,399
51-27-311	ELEMENTARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,063
51-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,607
<b>ACTIVITY CODE 27 TOTAL</b>		<b>5.437</b>				<b>389,901</b>
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,350
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>1,350</b>
<b>PROGRAM TOTAL</b>		<b>5.687</b>				<b>431,115</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
52-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	48,982	48,982	48,982.00	24,491
52-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	375
52-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	660
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.500</b>				<b>25,526</b>
52-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,000
52-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	97,072
52-27-310	ELEMENTARY TEACHER	3.600	63,161	35,991	46,282.50	166,617
52-27-311	ELEMENTARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	450
52-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,963
<b>ACTIVITY CODE 27 TOTAL</b>		<b>3.600</b>				<b>273,102</b>
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,200
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>2,200</b>
<b>PROGRAM TOTAL</b>		<b>4.100</b>				<b>300,828</b>

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

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

3/ Use three decimal places.



## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
55-21-130	OTHER DISTRICT ADMINISTRATOR	0.250	101,053	101,053	101,052.00	25,263
55-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	470
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.250</b>				<b>25,733</b>
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,000
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	37,786
55-27-310	ELEMENTARY TEACHER	3.500	66,099	50,185	59,503.14	208,261
55-27-311	ELEMENTARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,625
55-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,617
55-27-320	SECONDARY TEACHER	3.950	66,099	1,140	54,331.90	214,611
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,363
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,980
55-27-400	OTHER SUPPORT PERSONNEL	1.000	66,099	48,982	57,541.00	57,541
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	750
55-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	891
<b>ACTIVITY CODE 27 TOTAL</b>		<b>8.450</b>				<b>539,425</b>
55-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	8,000
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>8,000</b>
<b>PROGRAM TOTAL</b>		<b>8.700</b>				<b>573,158</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
58-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	245,622
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.000</b>				<b>245,622</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>245,622</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
64-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	1
ACTIVITY CODE 31 TOTAL		0.000				1
PROGRAM TOTAL		0.000				1

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
65-27-320	SECONDARY TEACHER	0.850	67,520	66,099	67,102.35	57,037
65-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	188
65-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	446
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.850</b>				<b>57,671</b>
<b>PROGRAM TOTAL</b>		<b>0.850</b>				<b>57,671</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
74-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	1,000
74-27-310	ELEMENTARY TEACHER	0.500	66,099	66,099	66,100.00	33,050
74-27-311	ELEMENTARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	375
74-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	891
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,000
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.500</b>				<b>44,316</b>
<b>PROGRAM TOTAL</b>		<b>0.500</b>				<b>44,316</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
79-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,300
79-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	21,600
79-27-310	ELEMENTARY TEACHER	3.000	66,099	35,991	45,450.00	136,350
79-27-311	ELEMENTARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,493
79-27-312	ELEMENTARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,677
79-27-320	SECONDARY TEACHER	1.600	66,099	37,433	55,349.38	88,559
79-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	750
79-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,388
<b>ACTIVITY CODE 27 TOTAL</b>		<b>4.600</b>				<b>260,117</b>
79-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	840
79-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,500
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>4,340</b>
<b>PROGRAM TOTAL</b>		<b>4.600</b>				<b>264,457</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 89 - Other Community Services

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
97-12-110	SUPERINTENDENT	1.000	140,000	140,000	140,000.00	140,000
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,000
<b>ACTIVITY CODE 12 TOTAL</b>		<b>1.000</b>				<b>151,000</b>
97-14-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,800
97-14-120	DEPUTY/ASSISTANT SUPERINTENDENT	1.000	123,071	123,071	123,071.00	123,071
<b>ACTIVITY CODE 14 TOTAL</b>		<b>1.000</b>				<b>124,871</b>
<b>PROGRAM TOTAL</b>		<b>2.000</b>				<b>275,871</b>

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

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

3/ Use three decimal places.



## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 98 - School Food Services

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 99 - Pupil Transportation

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-21-940	OFFICE/CLERICAL	1.000	2,080.00	23.83	23.83	23.83	49,574
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.000</b>					<b>49,574</b>
01-22-910	AIDES	1.605	3,338.30	17.33	12.40	16.55	55,248
01-22-940	OFFICE/CLERICAL	0.639	1,330.00	17.12	17.12	17.12	22,770
<b>ACTIVITY CODE 22 TOTAL</b>		<b>2.244</b>					<b>78,018</b>
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	6,000
01-23-910	AIDES	0.989	2,056.20	17.24	12.40	16.35	33,628
01-23-940	OFFICE/CLERICAL	8.703	18,100.00	18.34	13.15	17.09	309,382
<b>ACTIVITY CODE 23 TOTAL</b>		<b>9.692</b>					<b>349,010</b>
01-24-940	OFFICE/CLERICAL	0.827	1,720.00	17.03	17.03	17.03	29,292
<b>ACTIVITY CODE 24 TOTAL</b>		<b>0.827</b>					<b>29,292</b>
01-25-910	AIDES	0.822	1,710.00	15.00	12.40	14.25	24,365
01-25-940	OFFICE/CLERICAL	2.361	4,910.00	17.12	11.81	15.34	75,307
<b>ACTIVITY CODE 25 TOTAL</b>		<b>3.183</b>					<b>99,672</b>
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,000
01-26-910	AIDES	8.528	17,745.00	15.36	0.50	7.57	134,359
<b>ACTIVITY CODE 26 TOTAL</b>		<b>8.528</b>					<b>148,359</b>
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	10,000
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	50,000
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	50,000
01-27-910	AIDES	13.093	27,232.74	15.64	0.50	14.05	382,714

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-27-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	600
<b>ACTIVITY CODE 27 TOTAL</b>		<b>13.093</b>					<b>493,314</b>
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	209,355
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>					<b>209,355</b>
01-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>					<b>3,000</b>
<b>PROGRAM TOTAL</b>		<b>38.567</b>					<b>1,459,594</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
02-23-940	OFFICE/CLERICAL	0.978	2,033.00	17.03	15.50	16.53	33,605
<b>ACTIVITY CODE 23 TOTAL</b>		<b>0.978</b>					<b>33,605</b>
02-27-910	AIDES	0.650	1,350.50	14.36	13.57	14.04	18,957
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.650</b>					<b>18,957</b>
<b>PROGRAM TOTAL</b>		<b>1.628</b>					<b>52,562</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
21-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,000
21-21-940	OFFICE/CLERICAL	2.168	4,510.00	23.83	12.02	19.03	85,833
<b>ACTIVITY CODE 21 TOTAL</b>		<b>2.168</b>					<b>87,833</b>
21-25-910	AIDES	2.466	5,130.00	14.36	12.40	13.66	70,077
<b>ACTIVITY CODE 25 TOTAL</b>		<b>2.466</b>					<b>70,077</b>
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	50,000
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	46,000
21-27-910	AIDES	49.169	102,289.25	15.21	0.50	9.62	983,916
<b>ACTIVITY CODE 27 TOTAL</b>		<b>49.169</b>					<b>1,079,916</b>
21-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	500
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>					<b>500</b>
<b>PROGRAM TOTAL</b>		<b>53.803</b>					<b>1,238,326</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 22 - Special Education, Infants and Toddlers, State

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
24-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	7,000
24-27-910	AIDES	5.397	11,226.50	15.01	0.50	9.83	110,357
ACTIVITY CODE 27 TOTAL		5.397					117,357
PROGRAM TOTAL		5.397					117,357

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

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

3/ Use three decimal places.



## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
31-24-940	OFFICE/CLERICAL	0.360	750.00	16.91	15.50	16.25	12,189
ACTIVITY CODE 24 TOTAL		0.360					12,189
31-27-980	TECHNICAL	1.000	2,080.00	24.30	24.30	24.30	50,544
ACTIVITY CODE 27 TOTAL		1.000					50,544
PROGRAM TOTAL		1.360					62,733

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 34 - Middle School Career and Technical Education, State

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
38-24-940	OFFICE/CLERICAL	0.192	400.00	16.91	16.91	16.91	6,764
ACTIVITY CODE 24 TOTAL		0.192					6,764
PROGRAM TOTAL		0.192					6,764

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	6,000
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,000
51-27-910	AIDES	3.404	7,083.20	14.78	12.98	13.79	97,670
<b>ACTIVITY CODE 27 TOTAL</b>		<b>3.404</b>					<b>113,670</b>
51-31-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,000
51-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	300
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>					<b>2,300</b>
<b>PROGRAM TOTAL</b>		<b>3.404</b>					<b>115,970</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
52-21-960	PROFESSIONAL	0.674	1,400.00	25.00	25.00	25.00	35,000
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.674</b>					<b>35,000</b>
52-23-910	AIDES	0.090	188.10	12.40	12.40	12.40	2,332
<b>ACTIVITY CODE 23 TOTAL</b>		<b>0.090</b>					<b>2,332</b>
52-33-960	PROFESSIONAL	0.674	1,400.00	25.00	25.00	25.00	35,000
<b>ACTIVITY CODE 33 TOTAL</b>		<b>0.674</b>					<b>35,000</b>
<b>PROGRAM TOTAL</b>		<b>1.438</b>					<b>72,332</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
55-21-940	OFFICE/CLERICAL	0.500	1,040.00	17.66	17.66	17.66	18,366
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.500</b>					<b>18,366</b>
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000
55-27-910	AIDES	1.648	3,427.60	14.57	12.98	14.07	48,214
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.648</b>					<b>51,214</b>
55-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>					<b>1,000</b>
<b>PROGRAM TOTAL</b>		<b>2.148</b>					<b>70,580</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 58 - Special and Pilot Programs, State

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
64-31-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1
ACTIVITY CODE 31 TOTAL		0.000					1
PROGRAM TOTAL		0.000					1

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

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

3/ Use three decimal places.



## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
65-27-910	AIDES	1.344	2,797.28	14.57	12.98	14.00	39,173
ACTIVITY CODE 27 TOTAL		1.344					39,173
65-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,500
ACTIVITY CODE 31 TOTAL		0.000					1,500
PROGRAM TOTAL		1.344					40,673

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
74-27-910	AIDES	0.114	237.50	13.94	13.94	13.94	3,311
ACTIVITY CODE 27 TOTAL		0.114					3,311
PROGRAM TOTAL		0.114					3,311

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
79-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,000
79-27-910	AIDES	3.740	7,785.50	13.94	0.50	6.51	50,691
<b>ACTIVITY CODE 27 TOTAL</b>		<b>3.740</b>					<b>52,691</b>
79-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	500
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>					<b>500</b>
<b>PROGRAM TOTAL</b>		<b>3.740</b>					<b>53,191</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 89 - Other Community Services

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,000
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	27.98	27.98	27.98	58,206
<b>ACTIVITY CODE 12 TOTAL</b>		<b>1.000</b>					<b>59,206</b>
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	22,140
97-13-940	OFFICE/CLERICAL	4.813	10,010.00	27.98	16.50	23.15	231,774
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	50.86	50.86	50.86	105,795
<b>ACTIVITY CODE 13 TOTAL</b>		<b>5.813</b>					<b>359,709</b>
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,860
97-14-940	OFFICE/CLERICAL	2.808	5,840.00	27.98	16.49	24.39	142,420
<b>ACTIVITY CODE 14 TOTAL</b>		<b>2.808</b>					<b>147,280</b>
97-61-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	18.55	18.55	18.55	38,584
97-61-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	38.83	31.83	35.33	146,963
<b>ACTIVITY CODE 61 TOTAL</b>		<b>3.000</b>					<b>188,547</b>
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	24,000
97-62-920	CRAFTS/TRADES	5.500	11,440.00	22.62	18.52	20.95	239,658
<b>ACTIVITY CODE 62 TOTAL</b>		<b>5.500</b>					<b>263,658</b>
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,000
97-63-970	SERVICE WORKERS	25.270	52,561.00	18.12	14.44	16.31	857,096
<b>ACTIVITY CODE 63 TOTAL</b>		<b>25.270</b>					<b>870,096</b>
97-64-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	20,000
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,000

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-64-920	CRAFTS/TRADES	6.000	12,480.00	22.83	18.90	21.58	269,318
97-64-970	SERVICE WORKERS	1.000	2,080.00	18.67	18.67	18.67	38,834
<b>ACTIVITY CODE 64 TOTAL</b>		<b>7.000</b>					<b>333,152</b>
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,700
97-72-940	OFFICE/CLERICAL	1.000	2,080.00	16.70	16.70	16.70	34,736
97-72-960	PROFESSIONAL	1.000	2,080.00	20.51	20.51	20.51	42,661
97-72-980	TECHNICAL	1.000	2,080.00	24.30	24.30	24.30	50,544
<b>ACTIVITY CODE 72 TOTAL</b>		<b>3.000</b>					<b>129,641</b>
97-73-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,000
97-73-980	TECHNICAL	1.000	2,080.00	22.83	22.83	22.83	47,486
<b>ACTIVITY CODE 73 TOTAL</b>		<b>1.000</b>					<b>49,486</b>
<b>PROGRAM TOTAL</b>		<b>54.391</b>					<b>2,400,775</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	27.99	27.99	27.99	58,229
98-41-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	1,500
<b>ACTIVITY CODE 41 TOTAL</b>		<b>1.000</b>					<b>59,729</b>
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	30,000
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,000
98-44-940	OFFICE/CLERICAL	0.505	1,050.00	16.70	16.70	16.70	17,535
98-44-970	SERVICE WORKERS	11.635	24,206.84	19.61	10.92	14.20	343,842
<b>ACTIVITY CODE 44 TOTAL</b>		<b>12.140</b>					<b>411,377</b>
<b>PROGRAM TOTAL</b>		<b>13.140</b>					<b>471,106</b>

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
99-51-940	OFFICE/CLERICAL	1.000	2,080.00	18.34	18.34	18.34	38,147
99-51-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	38.74	30.86	34.80	144,761
<b>ACTIVITY CODE 51 TOTAL</b>		<b>3.000</b>					<b>182,908</b>
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	50,000
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	22,500
99-52-950	OPERATORS	17.828	37,076.75	22.83	12.40	17.92	664,403
<b>ACTIVITY CODE 52 TOTAL</b>		<b>17.828</b>					<b>736,903</b>
99-53-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,500
99-53-920	CRAFTS/TRADES	4.000	8,320.00	23.47	19.46	21.94	182,520
<b>ACTIVITY CODE 53 TOTAL</b>		<b>4.000</b>					<b>185,020</b>
<b>PROGRAM TOTAL</b>		<b>24.828</b>					<b>1,104,831</b>

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

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

3/ Use three decimal places.



## Cheney School District No.360

## SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(6) % of Total
(0) Debit Transfers	257,307	XXXXX	221,878	XXXXX	342,844	XXXXX
(1) Credit Transfers	-257,307	XXXXX	-221,878	XXXXX	-342,844	XXXXX
(2) Certificated Salaries	19,156,032	45.84	20,572,681	45.01	22,571,462	45.35
(3) Classified Salaries	6,712,548	16.06	6,821,742	14.92	7,270,106	14.61
(4) Employee Benefits and Payroll Taxes	9,369,886	22.42	10,183,106	22.28	11,621,941	23.35
(5) Supplies and Materials	2,747,652	6.58	4,248,611	9.30	4,277,001	8.59
(7) Purchased Services	3,588,308	8.59	3,536,821	7.74	3,601,863	7.24
(8) Travel	148,352	0.36	134,750	0.29	150,790	0.30
(9) Capital Outlay	63,993	0.15	209,700	0.46	279,100	0.56
<b>TOTAL EXPENDITURES</b>	<b>41,786,772</b>	<b>100.00</b>	<b>45,707,411</b>	<b>100.00</b>	<b>49,772,263</b>	<b>100.00</b>

## Cheney School District No.360

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	23,905,731	57.21	26,880,278	58.81	29,968,740	60.21
28   Extracur	1,072,656	2.57	1,087,911	2.38	1,164,907	2.34
29   Pmt to SD	293,796	0.70	350,000	0.77	350,000	0.70
<b>TOTAL TEACHING ACTIVITIES</b>	<b>25,272,183</b>	<b>60.48</b>	<b>28,318,189</b>	<b>61.96</b>	<b>31,483,647</b>	<b>63.26</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	442,154	1.06	450,724	0.99	450,145	0.90
24   Guid/Coun	1,170,697	2.80	1,267,159	2.77	1,319,279	2.65
25   Pupil M/S	328,325	0.79	372,948	0.82	403,907	0.81
26   Health	1,856,867	4.44	1,861,785	4.07	1,996,079	4.01
31   InstProDev	197,908	0.47	194,603	0.43	433,431	0.87
32   Inst Tech	0	0.00	0	0.00	0	0.00
33   Curriculum	XXXXX	XXXXX	131,500	0.29	83,103	0.17
<b>TOTAL TEACHING SUPPORT</b>	<b>3,995,951</b>	<b>9.56</b>	<b>4,278,719</b>	<b>9.36</b>	<b>4,685,944</b>	<b>9.41</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	702,739	1.68	711,000	1.56	713,000	1.43
44   Operation	733,885	1.76	670,138	1.47	666,831	1.34
49   Transfers	0	0.00	0	0.00	0	0.00
52   Operation	1,439,493	3.44	1,578,693	3.45	1,556,778	3.13
53   Maintnce	368,422	0.88	398,263	0.87	398,087	0.80
56   Insurance	72,587	0.17	75,000	0.16	80,000	0.16
59   Transfers	-250,711	-0.60	-215,878	-0.47	-336,844	-0.68
62   Grnd Mnt	428,270	1.02	596,444	1.30	488,743	0.98
63   Oper Bldg	1,291,472	3.09	1,347,929	2.95	1,475,419	2.96
64   Maintnce	714,921	1.71	638,542	1.40	701,013	1.41
65   Utilities	1,062,275	2.54	1,091,000	2.39	1,091,000	2.19
67   Bldg Secu	0	0.00	0	0.00	0	0.00
68   Insurance	359,899	0.86	371,000	0.81	380,000	0.76
72   Info Sys	717,021	1.72	803,175	1.76	891,838	1.79
73   Printing	73,630	0.18	94,727	0.21	99,544	0.20
74   Warehouse	10,439	0.02	10,800	0.02	11,500	0.02
75   Mtr Pool	70,153	0.17	64,000	0.14	65,000	0.13
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 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(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
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>7,794,497</b>	<b>18.65</b>	<b>8,234,833</b>	<b>18.02</b>	<b>8,281,909</b>	<b>16.64</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	2,268,422	5.43	2,240,521	4.90	2,569,810	5.16
<b>TOTAL UNIT ADMINISTRATION</b>	<b>2,268,422</b>	<b>5.43</b>	<b>2,240,521</b>	<b>4.90</b>	<b>2,569,810</b>	<b>5.16</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	82,434	0.20	107,000	0.23	130,500	0.26
12   Supt Off	326,209	0.78	285,507	0.62	331,966	0.67
13   Busns Off	509,088	1.22	581,519	1.27	516,793	1.04
14   HR	389,433	0.93	400,447	0.88	406,909	0.82
15   Pblc Rltn	0	0.00	0	0.00	0	0.00
21   Supv Inst	552,437	1.32	670,643	1.47	750,426	1.51
41   Supervisn	93,455	0.22	86,740	0.19	85,041	0.17
51   Supervisn	250,202	0.60	255,025	0.56	267,830	0.54
61   Supv Bldg	252,462	0.60	248,268	0.54	261,488	0.53
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>2,455,719</b>	<b>5.88</b>	<b>2,635,149</b>	<b>5.77</b>	<b>2,750,953</b>	<b>5.53</b>
<b>TOTAL EXPENDITURES</b>	<b>41,786,772</b>	<b>100.00</b>	<b>45,707,411</b>	<b>100.00</b>	<b>49,772,263</b>	<b>100.00</b>

## 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 2015	9,100,000	0	9,100,000	43.74	3,980,340
Spring 2016	9,300,000	0	9,300,000	55.90	5,198,700
<b>1100 TOTAL LOCAL TAXES:</b>					<b>9,179,040</b>

## 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 2015	0	0.000	0	0.00	XXXXX
Spring 2016	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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

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

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

## Cheney School District No.360

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2015	(4) Principal Payments in FY 2015-2016	(5) Interest Payments in FY 2015-2016	(6) Outstanding Balance at Aug 31, 2016 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2015-2016	Interest Payments in FY 2015-2016	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

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

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

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

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

## Cheney School District No. 360

## SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	271.179	81.60	79.559	38.72
28   Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	271.179	81.60	79.559	38.72
<b>TEACHING SUPPORT</b>				
22   Learning Resources	4.000	1.20	2.244	1.09
24   Guidance and Counseling	15.000	4.51	1.379	0.67
25   Pupil Management and Safety	0.000	0.00	5.649	2.75
26   Health/Related Services	21.148	6.36	8.528	4.15
31   InstProDev	0.500	0.15	0.000	0.00
33   Curriculum	0.000	0.00	0.674	0.33
TOTAL TEACHING SUPPORT	40.648	12.23	18.474	8.99
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	12.140	5.91
52   Operations	XXXXX	XXXXX	17.828	8.68
53   Maintenance	XXXXX	XXXXX	4.000	1.95
62   Grounds--Maintenance	XXXXX	XXXXX	5.500	2.68
63   Operation of Buildings	XXXXX	XXXXX	25.270	12.30
64   Maintenance	XXXXX	XXXXX	7.000	3.41
72   Information Systems	0.000	0.00	3.000	1.46
73   Printing	0.000	0.00	1.000	0.49
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	75.738	36.86
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	15.000	4.51	10.760	5.24
TOTAL UNIT ADMINISTRATION	15.000	4.51	10.760	5.24
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.30	1.000	0.49
13   Business Office	0.000	0.00	5.813	2.83
14   Human Resources	1.000	0.30	2.808	1.37
21   Supervision - Instruction	3.500	1.05	4.342	2.11
41   Supervision - Nutrition Services	0.000	0.00	1.000	0.49
51   Supervision - Transportation	0.000	0.00	3.000	1.46

Cheney School District No. 360

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1)	(2)	(3)	(4)
	No. of FTE Certificated Staff	% to Total	No. of FTE Classified Staff	% to Total
61   Supervision - Building	0.000	0.00	3.000	1.46
TOTAL CENTRAL ADMINISTRATION	5.500	1.65	20.963	10.20
TOTAL FTE STAFF	332.327	100.00	205.494	100.00

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

## Cheney School District No.360

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>REVENUES</b>			
100   General Student Body	121,201	207,000	105,760
200   Athletics	114,990	125,000	135,058
300   Classes	5,783	5,000	12,290
400   Clubs	95,386	100,000	108,237
600   Private Moneys	2,438	3,000	1,175
<b>A. TOTAL REVENUES</b>	<b>339,799</b>	<b>440,000</b>	<b>362,520</b>
<b>EXPENDITURES</b>			
100   General Student Body	72,922	253,000	65,454
200   Athletics	98,549	85,000	168,014
300   Classes	11,067	10,000	13,420
400   Clubs	117,771	75,000	118,920
600   Private Moneys	1,703	2,000	1,375
<b>B. TOTAL EXPENDITURES</b>	<b>302,013</b>	<b>425,000</b>	<b>367,183</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>37,786</b>	<b>15,000</b>	<b>-4,663</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	231,768	260,000	307,130
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
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>231,768</b>	<b>260,000</b>	<b>307,130</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	269,554	275,000	302,467
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
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>269,554</b>	<b>275,000</b>	<b>302,467</b>



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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	5,043,136	5,188,400	5,262,100
2000   Local Nontax Support	12,523	10,000	10,000
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	766,043	758,240	750,000
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,821,701</b>	<b>5,956,640</b>	<b>6,022,100</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	2,325,000	2,665,000	2,660,000
Interest on Bonds	3,368,755	3,230,000	3,190,255
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,403	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>5,695,158</b>	<b>5,897,000</b>	<b>5,852,255</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>126,543</b>	<b>59,640</b>	<b>169,845</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,062,058	2,100,000	2,188,600
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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,062,058</b>	<b>2,100,000</b>	<b>2,188,600</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,188,600	2,100,000	2,188,600
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	59,640	169,845

Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,188,600	2,159,640	2,358,445

## Cheney School District No.360

## DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	5,039,573	5,188,400	5,262,100
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	3,563	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>5,043,136</b>	<b>5,188,400</b>	<b>5,262,100</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	12,523	10,000	10,000
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>12,523</b>	<b>10,000</b>	<b>10,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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	7,804	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	758,239	758,240	750,000
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>766,043</b>	<b>758,240</b>	<b>750,000</b>
<b>OTHER FINANCING SOURCES</b>			
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
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,821,701</b>	<b>5,956,640</b>	<b>6,022,100</b>

## 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 2015	5,270,000	0	5,270,000	43.00	2,266,100
Spring 2016	5,350,000	0	5,350,000	56.00	2,996,000
<b>1100 TOTAL LOCAL TAXES:</b>					<b>5,262,100</b>

## 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 2015	0	0.000	0	0.00	XXXXX
Spring 2016	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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 1,2015
05-18-2010	51,000,000	46,805,000
11-01-2010	17,500,000	17,500,000
04-11-2012	9,330,000	9,210,000
TOTAL VOTED BONDS	77,830,000	73,515,000

## B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2015
TOTAL ALL BONDS	77,830,000	73,515,000 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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	3,516	0	0
2000   Local Nontax Support	120,775	20,000	12,000
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>124,292</b>	<b>20,000</b>	<b>12,000</b>
<b>EXPENDITURES</b>			
10   Sites	253,203	315,000	925,000
20   Buildings	3,106,277	210,000	579,000
30   Equipment	96,656	165,000	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	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>3,456,136</b>	<b>690,000</b>	<b>1,652,500</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-3,331,844</b>	<b>-670,000</b>	<b>-1,640,500</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
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	XXXXX	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	1,335,271	0
G.L.862 Committed from Levy Proceeds	207,298	164,729	148,500
G.L.863 Restricted from State Proceeds	5,354,152	0	1,646,500

## Cheney School District No.360

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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	67,941	60,000	70,000
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>5,629,390</b>	<b>1,560,000</b>	<b>1,865,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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	XXXXX	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	1,335,271	0
G.L.862 Committed from Levy Proceeds	159,875	164,729	148,500
G.L.863 Restricted from State Proceeds	2,068,617	0	76,000
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	0	0
G.L.890 Unassigned Fund Balance	0	-610,000	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>2,297,546</b>	<b>890,000</b>	<b>224,500</b>

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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>LOCAL TAXES</b>			
1100   Local Property Tax	3,516	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
<b>1000   TOTAL LOCAL TAXES</b>	<b>3,516</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	34,094	10,000	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	10,000	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	86,681	0	12,000
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>120,775</b>	<b>20,000</b>	<b>12,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>124,292</b>	<b>20,000</b>	<b>12,000</b>

## Cheney School District No.360

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

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

## PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	0	0	0	0.00	0
Spring 2016	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

## 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 2015	0	0.000	0	0.00	XXXXX
Spring 2016	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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

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

## Cheney School District No.360

## CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2015-2016

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
CHS Chillers	200,000	0	200,000	0	0	0	0	0	0
CMS Playfield Fencing	25,000	25,000	0	0	0	0	0	0	0
Elementary Land	500,000	500,000	0	0	0	0	0	0	0
IT Levy Funds	148,500	0	0	148,500	0	0	0	0	0
Salnave Cabinets	100,000	0	100,000	0	0	0	0	0	0
Sunset Gym Floor	85,000	0	85,000	0	0	0	0	0	0
Wetland Mitigation Snowdon	400,000	400,000	0	0	0	0	0	0	0
Wiring Reserve CMS & WMS	194,000	0	194,000	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,652,500</b>	<b>925,000</b>	<b>579,000</b>	<b>148,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Cheney School District No.360

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

## Cheney School District No.360

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2015	(4) Principal Payments in FY 2015-2016	(5) Interest Payments in FY 2015-2016	(6) Outstanding Balance at Aug 31, 2016 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2015-2016	Interest Payments in FY 2015-2016	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

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

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

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

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

## Cheney School District No.360

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	4	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2299   School Bus Revenue	XXXXX	0	0
2300   Investment Earnings	3,178	3,000	3,000
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	424,722	424,720	421,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>427,904</b>	<b>427,720</b>	<b>424,000</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Cheney School District No.360

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>427,904</b>	<b>427,720</b>	<b>424,000</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	228,186	635,720	750,000
34 Transportation Equipmpent 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	XXXXX	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>228,186</b>	<b>635,720</b>	<b>750,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>199,718</b>	<b>-208,000</b>	<b>-326,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	551,676	326,000	646,995
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>551,676</b>	<b>326,000</b>	<b>646,995</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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	0	320,995
G.L.890 Unassigned Fund Balance	0	0	0

## Cheney School District No.360

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	751,394	118,000	320,995

1/ Includes interest portion of purchase contracts.

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

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

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

## Cheney School District No.360

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

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

## PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	0	0	0	0.00	0
Spring 2016	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

## 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 2015	0	0.000	0	0.00	XXXXX
Spring 2016	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

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

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

## Cheney School District No.360

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

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2015	(4) Principal Payments in FY 2015-2016	(5) Interest Payments in FY 2015-2016	(6) Outstanding Balance at Aug 31, 2016 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2015-2016	Interest Payments in FY 2015-2016	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

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

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

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

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