



2013-2014 BUDGET ADOPTION July 17, 2013

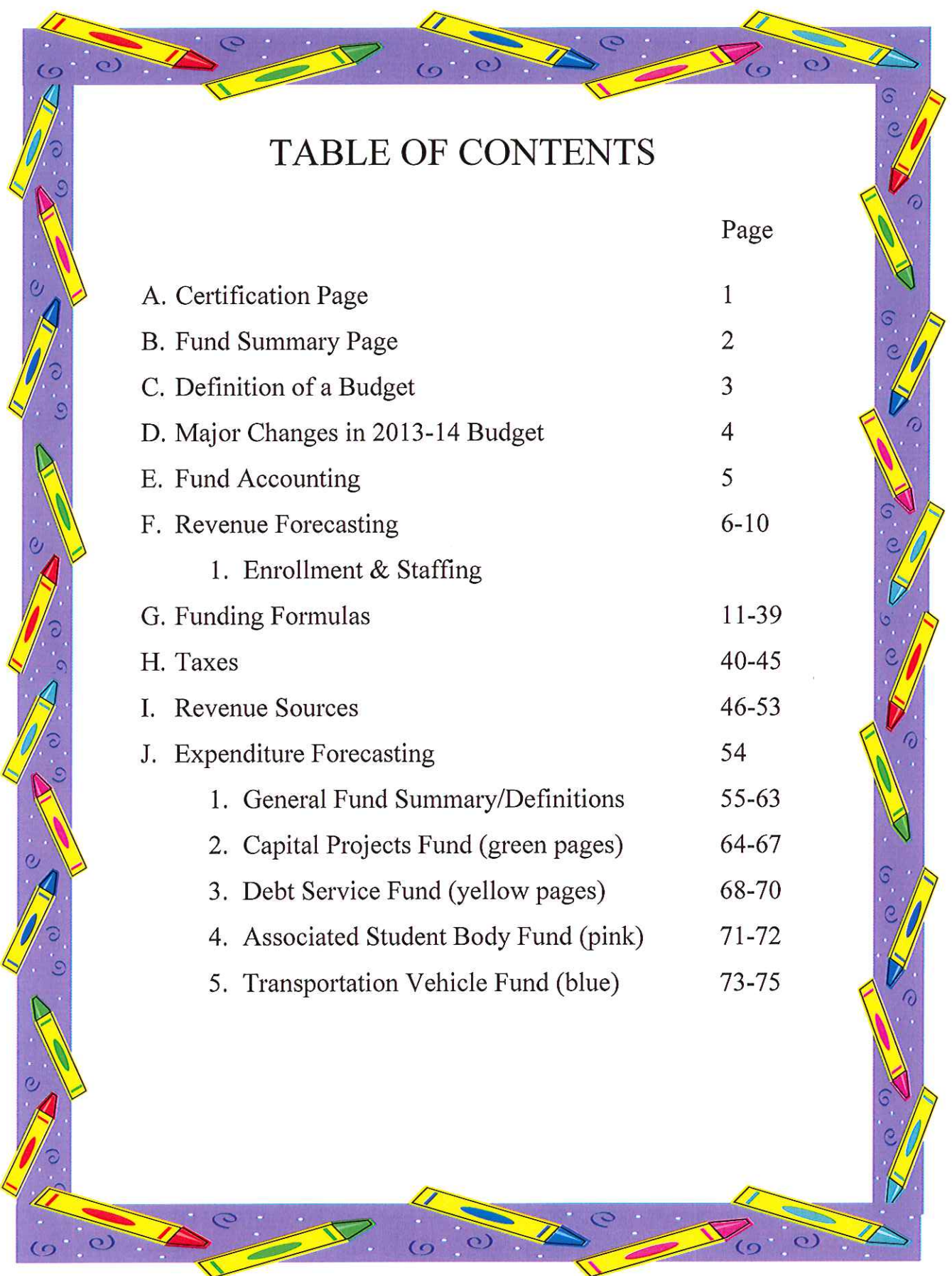


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CERTIFICATION PAGE

UNDER REVIEW BY ESD 101



CHENEY SCHOOL DISTRICT NO. 360

BUDGET SUMMARY - FISCAL YEAR 2013-2014

SECTION A.

BUDGET SUMMARY	GENERAL FUND	A.S.B. FUND	DEBT SERVICE FUND	CAPITAL PROJ. FUND	T. V. F. FUND
BEGIN TOTAL FUND BALANCE	\$ 1,750,000 \$	230,000 \$	2,200,000 \$	20,000,000 \$	537,000
TOTAL EXPENDITURES	\$ 43,147,528 \$	425,000 \$	5,988,982 \$	5,985,000 \$	700,000
TRANSFERS OUT/OTHER FINANCING USES	\$ - \$	- \$	- \$	- \$	-
TRANSFERS IN	\$ - \$	- \$	- \$	- \$	-
REVENUES	\$ 43,203,228 \$	440,000 \$	5,688,982 \$	50,000 \$	419,000
REVENUES OVER/UNDER	\$ 55,700 \$	15,000 \$	(300,000) \$	(5,935,000) \$	(281,000)
ENDING FUND BALANCE	\$ 1,805,700 \$	245,000 \$	1,900,000 \$	14,065,000 \$	256,000

SECTION B.

EXCESS LEVIES FOR 2014 COLLECTION
APPROVED BY VOTERS FOR 2014 COLLECTION

\$ 8,800,000

ROLLBACK MANDATED BY
BOARD OF DIRECTORS

\$ -

NET EXCESS LEVY AMOUNT FOR 2014
COLLECTION AFTER ROLLBACK

\$ 8,800,000

XXXXXXXX

5,100,000

XXXXXXX

XXXXXXX

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.

To summarize, 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.

CHANGES IN THE 2013-2014 BUDGET

CHENEY PUBLIC SCHOOLS

GENERAL FUND

The Cheney School District's budget for 2013-14 school year was challenging to say the least. The legislation adopted a budget one day before a possible state shutdown, the district is opening a new elementary, Phil Snowden Elementary, and the revenues include some new funding and new requirements tied to that funding.

Enrollment is the primary budget driver. For 2013-14, student enrollment is projected at 3,970 Full Time Equivalent (FTE) students, or up 70 students from the 2012-13 school year average. This is a conservative enrollment projection noting that the Statistical Cohort Survival model predicts 4,022 students. The success of opening two new middle schools last year and the opening of Phil Snowden Elementary may drive enrollment above this conservative estimate.

Revenues are projected at \$43,203,228 and are primarily determined by enrollment for state funding sources, categorical funding sources according to state and federal grants, and local levy. The good news is that due to the McCleary Decision, the Legislature provided new revenues to K-12 education. The effects of budget reductions over the last three years remain; reductions to K-4 class size enhancement, Initiative I-728, Initiative I-732 Cola, federal stimulus payments, and sequestration. For 2013-14, revenues are up approximately \$3,303,228 from the 2012-2013 school year due primarily to enrollment increases, and a \$300,000 increase in Levy proceeds, recovery of state cuts to staff, full-day kindergarten Salnave, K-1 poverty, funding for Betz, Salnave, Sunset, and additional MSOC funding (that still falls short of funding actual MSOC).

Revenues as a percentage of total:	<u>2012-2013</u>	<u>2013-2014</u>
LOCAL AND LEVY	23.8%	22%
STATE	69.0%	70%
FEDERAL	7.2%	8%

Levy Lid remains capped at 28% of the previous year's state and federal funding sources. Cheney qualifies for an estimated calendar year 2014 levy authority cap of \$9,936,293 and a levy equalization assistance (LEA) amount of \$841,064. Net is \$9,095,229 with a voter approved limit of \$8,800,000. Thus, there is no budgeted roll-back. However, levies will be certified in November as always. Overall levy rates are projected with a 1.8% growth in assessed value this year with the Maintenance and Operations Levy rate at an estimated \$3.29 per \$1,000, and the Debt Service Levy rate at an estimated \$1.91 per \$1,000 for a total of \$5.20.

Expenditures are projected at \$43,147,515, up \$2,297,495 over the previous year, or 5.62%. In addition, Cheney opens Phil Snowden Elementary in the fall of 2013. Inflation in the form of rising fuel, food, and instructional supplies accounts for the balance of the increase in spending.

Staffing levels this year are increased to accommodate growing student populations as well as the addition of Phil Snowden Elementary School. Staffing is increased by 5.647 certificated staff and 6.141 classified staff over last year's budget.

FUND

General Fund

The General Fund accounts for all cash and other resources except those required to be accounted for in other funds. This would include the ordinary operations of the school district, including all programs of instruction for students, maintenance of plant and facilities, administration of the District, food services, and pupil transportation. The General Fund cannot be used for those purposes for which special funds have been established except under special rules which apply to Associated Student Body expenditures and to expenditures in the Capital Projects Fund.

ACCOUNTING

Transportation Vehicle Fund

The Transportation Vehicle Fund is provided to account for the reimbursement to the school district for approved transportation equipment purchases and the expenditures for pupil transportation equipment or for major repairs to the transportation equipment.

Capital Projects Fund

The Capital Projects Fund includes all monies and resources set aside for construction projects, the acquisition of land or existing buildings, construction of buildings, certain purchases of new equipment, conducting energy audits, remodeling of buildings, and the technology program. The replacement of roofs, carpets, and service systems are also included in the Capital Projects Fund. The Capital Projects Fund is usually financed from the proceeds for the sale of bonds, state matching funds, special levies, impact fees, and investment earnings of the Capital Projects Funds.

Debt Service Fund

The law provides that a fund be established in the county treasury for the redemption of outstanding bonds and the payment of interest. Disbursements are made by the County Treasurer. Provision must be made annually for the making of levy sufficient to meet payments of principal and interest. Collected levy monies are held by the County Treasurer in authorized interest earnings accounts and/or securities until bond maturity or interest payment dates.

Associated Student Body Fund

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

REVENUE FORECASTING



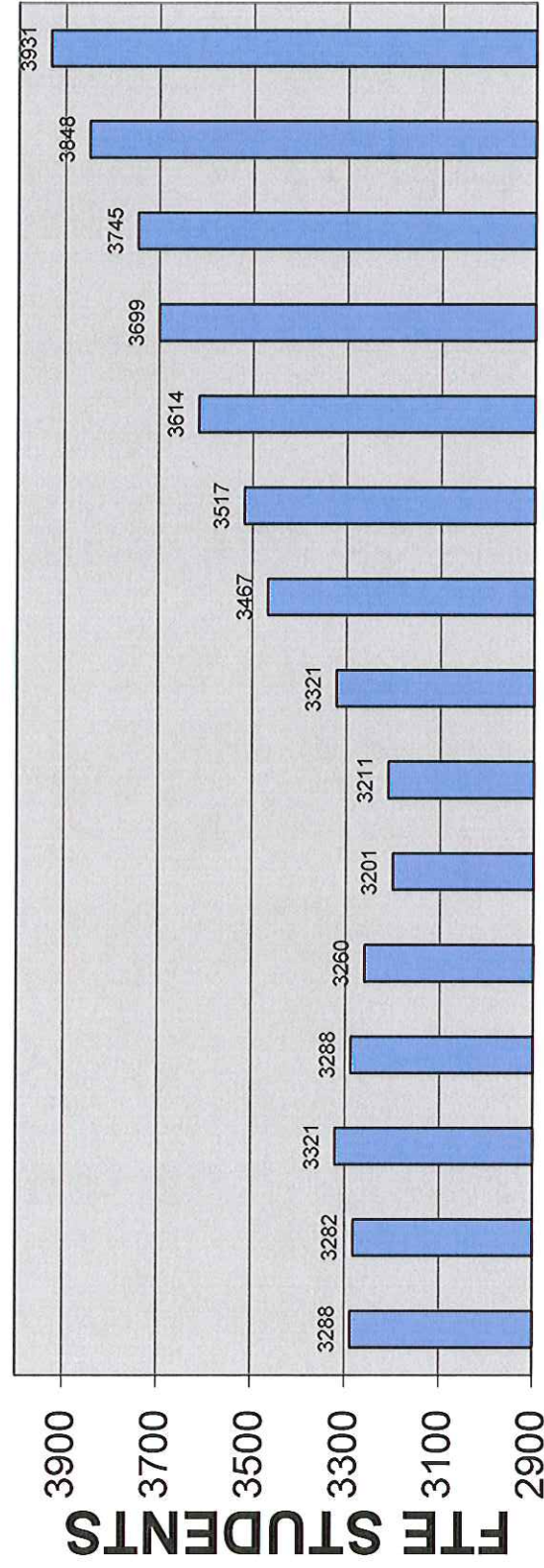
REVENUE ASSUMPTIONS

- **ENROLLMENT**
- **FORMULAS**
- **SPECIAL LEVIES**

YEAR ENDING	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
ENROLLMENT	3288	3282	3321	3288	3260	3201	3211	3321	3467	3517	3614	3699	3745	3848	3931

CHENEY SCHOOL DISTRICT

■ ENROLLMENT



199920002001200220032004200520062007200820092010201120122013

YEAR ENDING

Cheney School District No.360

FY ENROLLMENT AND STAFF COUNTS

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

	Average 1/ 2011-2012	Budget 2/ 2012-2013	Budget 3/ 2013-2014
1. Kindergarten /2	221.50	210.00	236.50
2. Grade 1	338.70	355.00	333.00
3. Grade 2	330.20	341.00	332.00
4. Grade 3	298.20	336.00	327.00
5. Grade 4	287.49	309.00	310.00
6. Grade 5	296.40	294.00	294.00
7. Grade 6	303.89	307.00	299.00
8. Grade 7	306.11	315.00	301.00
9. Grade 8	300.78	318.00	322.00
10. Grade 9	335.84	310.00	305.00
11. Grade 10	300.10	309.00	287.00
12. Grade 11 (excluding Running Start)	262.58	274.00	285.00
13. Grade 12 (excluding Running Start)	256.17	222.00	210.00
14. SUBTOTAL	3,837.96	3,900.00	3,841.50
15. Running Start	71.83	75.00	90.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. TOTAL K-12	3,909.79	3,975.00	3,931.50
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	270.107	279.670	285.317
2. General Fund FTE Classified Employees /4	148.316	151.892	158.033

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 FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	231.400	81.10	42.845	27.11
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	231.400	81.10	42.845	27.11
TEACHING SUPPORT				
22 Learning Resources	4.000	1.40	2.241	1.42
24 Guidance and Counseling	12.500	4.38	1.212	0.77
25 Pupil Management and Safety			4.967	3.14
26 Health/Related Services	20.117	7.05	2.953	1.87
31 InstProDev	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	36.617	12.83	11.373	7.20
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	11.689	7.40
52 Operations	XXXXX	XXXXX	16.905	10.70
53 Maintenance	XXXXX	XXXXX	4.320	2.73
62 Grounds--Maintenance	XXXXX	XXXXX	5.000	3.16
63 Operation of Buildings	XXXXX	XXXXX	25.366	16.05
64 Maintenance	XXXXX	XXXXX	6.000	3.80
72 Information Systems			2.750	1.74
73 Printing			1.000	0.63
TOTAL OTHER SUPPORT ACTIVITIES			73.030	46.21
UNIT ADMINISTRATION				
23 Principal's Office	12.000	4.21	10.626	6.72
TOTAL UNIT ADMINISTRATION	12.000	4.21	10.626	6.72
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.35	0.750	0.47
13 Business Office			6.063	3.84
14 Human Resources	1.000	0.35	2.808	1.78
21 Supervision - Instruction	3.300	1.16	3.538	2.24
41 Supervision - Nutrition Services			1.000	0.63
51 Supervision - Transportation			3.000	1.90
61 Supervision - Building			3.000	1.90

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
TOTAL CENTRAL ADMINISTRATION	5.300	1.86	20.159	12.76
TOTAL FTE STAFF	285.317	100.00	158.033	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
Spokane CountyF-203 Summary Report
13-14 F203 7-9-13Educational Service District 101
CCDDD 32360

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
1600	A25	County Administered Forests	0.00
3100	M70	Apportionment	21,510,933.28
3121	Z288	Special Education, Gen Apportionment	723,399.59
3600	A26	State Forests	0.00
4121	N7	Special Education	3,063,271.95
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	O9	Learning Assistance Program	929,115.50
4165	Z477	Transitional Bilinual	86,847.79
4174	Z095	Highly Capable	39,525.95
4198	S5	School Food Service	34,388.84
4199	I4	Transportation - Operations	1,770,295.00
4499	J1	Transportation Reimbursement	415,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	65,119.55
n/a	Z109	Skills Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,030,265.19

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	175.58	9.53	185.11
District Generated			
Total	175.58	9.53	185.11
CIS Salary Allocation			
School Generated	9,445,634.97	512,728.16	9,958,363.13
District Generated			
Total	9,445,634.97	512,728.16	9,958,363.13
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	11.40	0.83	12.23
District Generated	3.24		3.24
Total	14.64	0.83	15.47
CAS Salary Allocation			
School Generated	678,644.52	49,167.65	727,812.17
District Generated	192,980.05		192,980.05
Total	871,624.57	49,167.65	920,792.22
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	43.06	3.44	46.50
District Generated	19.58		19.58
Total	62.64	3.44	66.07
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,372,106.90	109,456.27	1,481,563.17
District Generated	623,821.10		623,821.10
Total	1,995,928.00	109,456.27	2,105,384.27

Cheney School District
Spokane CountyF-203 Assumptions Report
13-14 F203 7-9-13Educational Service District 101
CCDDD 32360**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	301.00
A11a8	Enroll 8	322.00
A12	Enroll 7-8	623.00
A13a10	Enroll 10	287.00
A13a11	Enroll 11	285.00
A13a12	Enroll 12	210.00
A13a9	Enroll 9	305.00
A15	Enroll Run Start CTE	0.00
A16	Enroll Run Start	90.00
A39	Enroll K-3	1,228.50
A40	Enroll 5-6	593.00
A41	Enroll 9-12	1,087.00
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
A51	Enroll R&N Total	0.00
A52	Enroll SpEd Total	600.00
A53	Enroll TBIP K-12	95.00
A5B	Enroll R&N 4	0.00
A5C	Enroll R&N 5-6	0.00
A6A1	Enroll 1	333.00
A6A2	Enroll 2	332.00
A6A3	Enroll 3	327.00
A7a	Enroll 4	310.00
A8a5	Enroll 5	294.00
A8a6	Enroll 6	299.00
B2	Enroll SpEd K-21	525.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	236.50
Z298	Enroll K-8	2,754.50
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	3,841.50
A14	Enroll ALE K-8	60.50
A17	Enroll Total w/ Run Start	4,060.00
A18	Enroll ALE 9-12	68.00
A42	Enroll Total	3,841.50

Cheney School District
Spokane CountyF-203 Assumptions Report
13-14 F203 7-9-13Educational Service District 101
CCDDD 32360**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A55	Enroll K-1 HighPov	345.50
A56	Enroll 2-3 HighPov	395.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A65	Enroll TBIP Exited	0.00
B1	Enroll SpEd 3-PK	75.00
B9	Enroll SpEd 0-2	0.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E50	Enroll LabSci 7-8	0.00
E51	Enroll LabSci 9-12	0.00
E52	Enroll AP	0.00
E53	Enroll IB	0.00
E54	Enroll 7-8 CTE	12.00
E55	Enroll 9-12 CTE exp	0.00
E56	Enroll 9-12 CTE prep	190.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33	CIS Mix	1.58000
A37	CIS Mix CTE 9-12	1.76000
170A	CIS Mix CTE 7-8	1.76000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	3,981.24
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	0.29470
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

F1	HiCap Yes/No	1.00
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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	1,770,295.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	415,000.00

Estimate of Deductible Revenues

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

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	114,552.00
H3	Est RPB	15,050.00
H4	Est RPL K3	26,000.00

Cheney School District
Spokane County

Educational Service District 101
CCDDD 32360

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		1.58000
Z344	B. School Generated – Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 175.583 * 34,048.00 * 1.58000	\$	9,445,634.97
Z345	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [School CIS Salary Maint Total] 175.583 * 34,048.00 * 1.58000 - 9,445,634.97	\$	0.00
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 9,445,634.97 + 0.00	\$	9,445,634.97
Z347	C. School Generated – Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] 11.401 * 59,525.00	\$	678,644.53
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] - [School CAS Salary Maint Total] 11.401 * 59,525.00 - 678,644.53	\$	-0.01
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 678,644.53 + -0.01	\$	678,644.52
Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] 43.060 * 31,865.00	\$	1,372,106.90
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] - [School CLS Salary Maint Total] 43.060 * 31,865.00 - 1,372,106.90	\$	0.00
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 1,372,106.90 + 0.00	\$	1,372,106.90

Cheney School District
Spokane CountyF-203 Worksheet Report
13-14 F203 7-9-13Educational Service District 101
CCDDD 32360

Z353	E. Other School Generated Entitlements		
	1. Substitutes	\$	98,520.69
	[TEACHERS FTE] * [Substitutes Days] * [Substitutes Rate]		
	162.190 * 4.000 * 151.86		
Z475	Small School District and Remote & Necessary Substitutes	\$	0.00
	[SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate]		
	0.000 * 0.9170 * 4.000 * 151.86		

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount	
Z354	A. District Generated - Facilities, Maintenance, Grounds - Classified Staff (CLS)		
	1. Facilities Salary Maint Total	\$	210,245.27
	[Facilities FTE] * [CLS - Salary Maint]		
	6.598 * 31,865.00		
Z355	2. Facilities Salary Inc Total	\$	0.00
	[Facilities FTE] * [CLS - Salary Inc] - [Facilities Salary Maint Total]		
	6.598 * 31,865.00 - 210,245.27		
Z356	3. Facilities Salary Total	\$	210,245.27
	[Facilities Salary Maint Total] + [Facilities Salary Inc Total]		
	210,245.27 + 0.00		
Z357	B. District Generated - Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
	1. Warehouse Salary Maint Total	\$	38,492.92
	[Warehouse FTE] * [CLS - Salary Maint]		
	1.208 * 31,865.00		
Z358	2. Warehouse Salary Inc Total	\$	0.00
	[Warehouse FTE] * [CLS - Salary Inc] - [Warehouse Salary Maint Total]		
	1.208 * 31,865.00 - 38,492.92		
Z359	3. Warehouse Salary Total	\$	38,492.92
	[Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]		
	38,492.92 + 0.00		
Z360	C. District Generated - Technology - Classified Staff (CLS)		
	1. Technology Salary Maint Total	\$	72,843.39
	[Technology FTE] * [CLS - Salary Maint]		
	2.286 * 31,865.00		
Z361	2. Technology Salary Inc Total	\$	0.00
	[Technology FTE] * [CLS - Salary Inc] - [Technology Salary Maint Total]		
	2.286 * 31,865.00 - 72,843.39		

Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 72,843.39 + 0.00	\$	72,843.39
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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] 9.485 * 31,865.00	\$	302,239.53
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] - [Central Admin CLS Salary Maint Total] 9.485 * 31,865.00 - 302,239.53	\$	-0.01
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 302,239.53 + -0.01	\$	302,239.52
	E. Central Admin - Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] 3.242 * 59,525.00	\$	192,980.05
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] - [Central Admin CAS Salary Maint Total] 3.242 * 59,525.00 - 192,980.05	\$	0.00
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 192,980.05 + 0.00	\$	192,980.05

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Item Code			Amount
	A. District Staffing Total Salaries		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 175.583 * 34,048.00 * 1.58000	\$	9,445,634.97
Z345	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [School CIS Salary Maint Total] 175.583 * 34,048.00 * 1.58000 - 9,445,634.97	\$	0.00
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 192,980.05 + 678,644.53	\$	871,624.58
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 0.00 + -0.01	\$	-0.01
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] 1,372,106.90 + 210,245.27 + 38,492.92 + 72,843.39 + 302,239.53	\$	1,995,928.01
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] 0.00 + 0.00 + 0.00 + 0.00 + -0.01	\$	-0.01
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] 9,445,634.97 + 0.00 + 871,624.58 + -0.01 + 1,995,928.01 + -0.01	\$	12,313,187.54

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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]) * [Health Insurance] (175.583 + 14.643) * 9,216.00	\$	1,753,122.82
Z377	2. CIS/CAS Insurance Inc Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Health Insurance Inc] (175.583 + 14.643) * 0.00	\$	0.00
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [Health Insurance] * [CLS Health Factor] 62.637 * 9,216.00 * 1.152	\$	665,006.51
Z379	4. CLS Insurance Inc Total [District Total CLS FTE] * [Health Insurance Inc] * [CLS Health Factor] 62.637 * 0.00 * 1.152	\$	0.00
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (9,445,634.97 + 871,624.58) * 0.18680	\$	1,927,264.08
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + -0.01) * 0.18040	\$	0.00
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 1,995,928.01 * 0.20950	\$	418,146.92
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] -0.01 * 0.17450	\$	0.00
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] 1,753,122.82 + 0.00 + 665,006.51 + 0.00 + 1,927,264.08 + 0.00 + 418,146.92 + 0.00	\$	4,763,540.33

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Z385	C. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 90.00 * 5,296.73	\$	476,705.70
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 0.00 * 6,043.16	\$	0.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 476,705.70 + 0.00	\$	476,705.70
M8	D. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library/Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg] 281,915.67 + 765,969.17 + 302,697.22 + 642,590.12 + 46,803.97 + 379,490.67 + 262,917.48	\$	2,682,384.30
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] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z390	3. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN] 2,682,384.30 + 0.00 + 0.00	\$	2,682,384.30

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CCDDD 32360**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] + [Enroll K-8 Total] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Enroll 9-12 Total] 98,520.69 + 0.00 + 12,313,187.54 + 4,763,540.33 + 476,705.70 + 0.00 + 320,452.17 + 2,682,384.30 + 0.00 + 72,494.46 + 1,146,870.04 + 360,177.64	\$ 22,234,332.87
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start] 22,234,332.87 / 4,060.00	\$ 5,476.44
Z246	3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] 3,363.82 + 1,300.80 + 26.75 + 737.02	\$ 5,428.39
Z266	4. CTE Min [CTE Min Less Indirects] + [CTE Min Running Start less indirects] 1,030,265.19 + 0.00	\$ 1,030,265.19
	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 [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	\$ 0.00

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A34	b. BEA Reduce/Delay	\$	0.00
A35	c. Skills Center Summer Program	\$	0.00
Z288	d. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] × [% Stdnt Avg FTE SpEd] 2,454,698.32 × 0.29470	\$	723,399.59
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] - [ALE Program Revenue Reduction] + [Aggregate Hold Harmless Amount] + [Skills Center Summer Program] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] + [Full Day K Alloc] 22,234,332.87 - 0.00 - 0.00 - 0.00 + 0.00 + 0.00 - 723,399.59 - 0.00 + 0.00 + 0.00	\$	21,510,933.28

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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

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

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 0.566 * 34,048.00 * 1.58000	\$ 30,448.45
Z111	2. CTE 7-8 CIS Salary Inc [CTE 7-8 CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [CTE 7-8 CIS Salary Maint] 0.566 * 34,048.00 * 1.58000 - 30,448.45	\$ 0.00
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 30,448.45 + 0.00	\$ 30,448.45
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] 0.050 * 59,525.00	\$ 2,976.25
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] - [CTE 7-8 CAS Salary Maint] 0.050 * 59,525.00 - 2,976.25	\$ 0.00
Z115	3. CTE 7-8 CAS Salary Total	\$ 2,976.25

[CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc]		
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2,976.25 + 0.00		
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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] * [Health Insurance] 0.616 * 9,216.00	\$	5,677.06
Z117	2. CTE 7-8 Cert Insurance Inc [CTE 7-8 CIS CAS FTE] * [Health Insurance Inc] 0.616 * 0.00	\$	0.00
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (30,448.45 + 2,976.25) * 0.18680	\$	6,243.73
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.18040	\$	0.00
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] 5,677.06 + 0.00 + 6,243.73 + 0.00 + 2,165.83 + 0.00 + 1,361.85 + 0.00	\$	15,448.47
D. Materials, Supplies, and Operating Costs (MSOC)			
Z164	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] 1,764.60 + 4,795.20 + 1,894.80 + 4,022.52 + 293.16 + 2,375.64 + 1,645.68	\$	16,791.60
Substitutes			
Z122	1. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.542 * 4.000 * 151.86	\$	329.23
E. Grades 7-8 Exploratory Career & Technical Education - Total			
Z123	1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] 30,448.45 + 2,976.25 + 6,500.46 + 15,448.47 + 16,791.60 + 329.23	\$	72,494.46

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CCDDD 32360**1191 CTE****Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code	Amount
A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z124 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 8.965 * 34,048.00 * 1.58000	\$ 482,279.71
Z125 2. CTE 9-12 CIS Salary Inc [CTE 9-12 CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [CTE 9-12 CIS Salary Maint] 8.965 * 34,048.00 * 1.58000 - 482,279.71	\$ 0.00
Z126 3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 482,279.71 + 0.00	\$ 482,279.71
B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z127 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] 0.776 * 59,525.00	\$ 46,191.40
Z128 2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] - [CTE 9-12 CAS Salary Maint] 0.776 * 59,525.00 - 46,191.40	\$ 0.00
Z129 3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 46,191.40 + 0.00	\$ 46,191.40

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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] * [Health Insurance] 9.741 * 9,216.00	\$	89,773.06
Z131	2. CTE 9-12 Cert Insurance Inc [CTE 9-12 CIS CAS FTE] * [Health Insurance Inc] 9.741 * 0.00	\$	0.00
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (482,279.71 + 46,191.40) * 0.18680	\$	98,718.40
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.18040	\$	0.00
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] 89,773.06 + 0.00 + 98,718.40 + 0.00 + 34,302.98 + 0.00 + 21,569.24 + 0.00	\$	244,363.68
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] (0.000 + 8.581) * 4.000 * 151.86	\$	5,212.44
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] 482,279.71 + 46,191.40 + 102,955.81 + 244,363.68 + 265,867.00 + 5,212.44	\$	1,146,870.04

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CCDDD 32360**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	0.00
B1	B. Enroll SpEd 3-PK	75.00
B2	C. Kindergarten - Age 21	525.00
Z272	D. Enroll BEA Resident [Enroll Total w/ Run Start] + [Adj Resident BEA] 4,060.00 + 0.00	4,060.00
Z273	E. Enroll SpEd% K-21 [Enroll SpEd K-21] ÷ [Enroll BEA Resident] 525.00 ÷ 4,060.00	0.1293
Z274	F. SpEd K-21 Fund% If [Enroll SpEd% K-21] < or = [SpEd Max Fund %] Then: [Enroll SpEd% K-21] Else: [SpEd Max Fund %] If 0.1293 < or = 0.12700 Then: 0.1293 Else: 0.12700	0.1270
Z275	G. Enroll SpEd K-21 Funded [Enroll BEA Resident] × [SpEd K-21 Fund%] 4,060.00 × 0.1270	515.62
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] 3,363.82 + 1,300.80 + 26.75 + 737.02	\$ 5,428.39
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] Else: [Enroll SpEd 3-PK] × [SpEd BEA Rate] × [SpEd 0-PK Alloc Factor] If 0.00 > 0 Then: 75.00 × 0.00 × 1.15 Else: 75.00 × 5,428.39 × 1.15	\$ 468,198.64
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 20.37
Z280	2. Age K-21 Allocation If [Co-op SpEd Alloc Rate] > 0 Then: {[Co-op SpEd Alloc Rate] × [SpEd K-21 Alloc Factor]} - [Fed Funds Int Rate]} × [Enroll SpEd K-21] Else: {[SpEd BEA Rate] × [SpEd K-21 Alloc Factor]} - [Fed Funds Int Rate]} × [Enroll SpEd K-21 Funded] If 0.00 > 0 Then: {(0.00 × 0.9309) - 20.37} × 525.00 Else: {(5,428.39 × 0.9309) - 20.37} × 515.62	\$ 2,595,073.31
B4	K. State Safety Net Award	\$ 0.00
N7	L. Total 4121 [SpEd 3-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc] 468,198.64 + 2,595,073.31 + 0.00 + 0.00 + 0.00	\$ 3,063,271.95

N8	M. Total 4122 [Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor] 0.00 * 5,428.39 * 1.15	\$	0.00
N10	N. Total Sped Allocation [Total 4121] + [Total 4122] 3,063,271.95 + 0.00	\$	3,063,271.95

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CCDDD 32360**Account 3121 Special Education, General Apportionment**

Item Code	Amount
B2 N. Kindergarten - Age 21	525.00
Z284 O. SpEd Gen Apport If [Co-op SpEd Alloc Rate] > 0 Then: [Co-op SpEd Alloc Rate] x [Enroll SpEd K-21] Else: [SpEd BEA Rate] x [Enroll SpEd K-21] If 0.00 > 0 Then: 0.00 x 525.00 Else: 5,428.39 x 525.00	\$ 2,849,904.75
N9 P. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1610
Z286 R. SpEd Gen Apport Instruct [SpEd Gen Apport] ÷ (1 + [Districtwide Allow]) 2,849,904.75 ÷ (1 + 0.1610)	\$ 2,454,698.32
B8 S. % Student Av. Enrollment in Sp. Ed. Instr.	0.29470
Z288 d. General Apportionment Allocation for Special Ed Account 3121 Gen Apport 3121 [SpEd Gen Apport Instruct] x [% Stdnt Avg FTE SpEd] 2,454,698.32 x 0.29470	\$ 723,399.59
Z291 Total program 21 [Total 4121] + [Gen Apport 3121] 3,063,271.95 + 723,399.59	\$ 3,786,671.54

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CCDDD 32360**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

Item Code		Amount
Z219	CIS BEA FTE K-3 ([Enroll K-3] * [Pupil NoEnh K-3 CIS]) (1,228.50 * 0)	60.197
Z220	CIS BEA FTE 4 ([Enroll 4] * [Pupil NoEnh 4 CIS]) (310.00 * 0)	14.260
Z221	CIS BEA FTE 5-6 ([Enroll 5-6] * [Pupil 5-6 CIS]) (593.00 * 0)	27.278
Z222	CIS BEA FTE 7-8 ([Enroll 7-8] * [Pupil 7-8 CIS]) (623.00 * 0)	28.801
Z223	CIS BEA FTE 9-12 (A41 + [Enroll ALE K-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [CIS BEA Ratio 9-12] (A41 + 60.50 + 68.00 + 0.00 + 0.00 + 90.00 + 0.00) * 0.04616	60.262
Z224	CIS BEA FTE K-12 (Z219 + [CIS BEA FTE 4] + [Teachers K-1 HighPov] + [Teachers 2-3 HighPov] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + Z223) / [Enroll Total w/ Run Start] (Z219 + 14.260 + 3.323 + 0.848 + 27.278 + 28.801 + Z223) / 4,060.00	0.048022

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CCDDD 32360**Salary Allocation**

Item Code			Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS - Salary Maint] * [CIS Mix] 0.048022 * 34,048.00 * 1.58000	\$	2,583.38
Z226	CIS BEA Salary Inc Total [CIS BEA FTE K-12] * [CIS - Salary Inc] * [CIS Mix] - [CIS BEA Salary Maint Total] 0.048022 * 34,048.00 * 1.58000 - 2,583.38	\$	0.00
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 2,583.38 + 0.00	\$	2,583.38
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] 0.00400 * 59,525.00	\$	238.10
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] - [CAS BEA Salary Maint Total] 0.00400 * 59,525.00 - 238.10	\$	0.00
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 238.10 + 0.00	\$	238.10
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] 0.01702 * 31,865.00	\$	542.34
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] - [CLS BEA Salary Maint Total] 0.01702 * 31,865.00 - 542.34	\$	0.00
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 542.34 + 0.00	\$	542.34
Z234	TOTAL Salary BEA [CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 2,583.38 + 238.10 + 542.34	\$	3,363.82

Cheney School District
Spokane CountyF-203 Worksheet Report
13-14 F203 7-9-13Educational Service District 101
CCDDD 32360**Benefits Allocation**

Item Code		Amount	
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Health Insurance] (0.048022 + 0.00400) * 9,216.00	\$	479.43
Z236	2. CIS/CAS BEA Insurance Inc Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Health Insurance Inc] (0.048022 + 0.00400) * 0.00	\$	0.00
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [Health Insurance] * [CLS Health Factor] 0.01702 * 9,216.00 * 1.152	\$	180.70
Z238	4. CLS BEA Insurance Inc Total [CLS BEA FTE K-12] * [Health Insurance Inc] * [CLS Health Factor] 0.01702 * 0.00 * 1.152	\$	0.00
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (2,583.38 + 238.10) * 0.18680	\$	527.05
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.18040	\$	0.00
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 542.34 * 0.20950	\$	113.62
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits inc] 0.00 * 0.17450	\$	0.00
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] 479.43 + 0.00 + 180.70 + 0.00 + 527.05 + 0.00 + 113.62 + 0.00	\$	1,300.80

Cheney School District
Spokane CountyF-203 Worksheet Report
13-14 F203 7-9-13Educational Service District 101
CCDDD 32360**Substitutes BEA**

Item Code			Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teacher %]) * [Substitutes Days] * [Substitutes Rate] (0.048022 * 0) * 4.000 * 151.86	\$	26.75

MSOC BEA

Item Code			Amount
Z245	MSOC BEA Per Student	\$	737.02

3. BEA Rate for Special Education

Item Code			Amount
Z246	Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] 3,363.82 + 1,300.80 + 26.75 + 737.02	\$	5,428.39

Cheney School District
Spokane CountyF-203 Worksheet Report
13-14 F203 7-9-13Educational Service District 101
CCDDD 32360**IV. Learning Assistance Program (LAP) – Acct 4155**

Item Code		Amount
Z067	A. LAP Students ([Enroll Total PY for LAP] * [LAP District Poverty %]) (3,981.24 * 0.4996)	1,989.03
Z068	B. LAP CIS FTE (([LAP Students] * [LAP Hr/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((1,989.03 * 2.39750 * 36.00) / 15.00) / 900.00	12.717
Z069	C. LAP CIS Salary Maint ([LAP CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (12.717 * 34,048.00 * 1.58000)	\$ 684,121.70
Z070	D. LAP CIS Salary Inc ([LAP CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [LAP CIS Salary Maint]) (12.717 * 34,048.00 * 1.58000 - 684,121.70)	\$ 0.00
Z071	E. LAP CIS Insurance ([LAP CIS FTE] * [Health Insurance]) (12.717 * 9,216.00)	\$ 117,199.87
Z072	F. LAP CIS Insurance Inc ([LAP CIS FTE] * [Health Insurance Inc]) (12.717 * 0.00)	\$ 0.00
Z073	G. LAP CIS Benefits Maint ([LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (684,121.70 * 0.18680)	\$ 127,793.93
Z074	H. LAP CIS Benefits Inc ([LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (0.00 * 0.18040)	\$ 0.00
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]) (684,121.70 + 0.00 + 117,199.87 + 0.00 + 127,793.93 + 0.00 + 0.00)	\$ 929,115.50

Cheney School District
Spokane CountyF-203 Worksheet Report
13-14 F203 7-9-13Educational Service District 101
CCDDD 32360**V. Transitional Bilingual Program (TBIP) – Acct 4165**

Item Code		Amount
A53	A. Kindergarten - Grade 12	95.00
Z077	B. TBIP CIS FTE K-12 (([Enroll TBIP K-12] * [TBIP Hr/Stdnt] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((95.00 * 4.7780 * 36.00) / 15.00) / 900.00	1.210
Z078	F. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 1.210 * 34,048.00 * 1.58000	\$ 65,092.97
Z079	G. TBIP CIS Salary Inc [Total TBIP CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [TBIP CIS Salary Maint] 1.210 * 34,048.00 * 1.58000 - 65,092.97	\$ 0.00
Z080	H. TBIP CIS Insurance [Total TBIP CIS FTE] * [Health Insurance] 1.210 * 9,216.00	\$ 11,151.36
Z081	I. TBIP CIS Insurance Inc [Total TBIP CIS FTE] * [Health Insurance Inc] 1.210 * 0.00	\$ 0.00
Z082	J. TBIP CIS Benefits Maint ([TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (65,092.97 * 0.18680)	\$ 12,159.37
Z083	K. TBIP CIS Benefits Inc ([TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (0.00 * 0.18040)	\$ 0.00
M48	L. 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	M. 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]) (65,092.97 + 0.00 + 11,151.36 + 0.00 + 12,159.37 + 0.00 + 0.00)	\$ 88,403.70

Cheney School District
Spokane CountyF-203 Worksheet Report
13-14 F203 7-9-13Educational Service District 101
CCDDD 32360**VI. Highly Capable (HiCap) – Acct 4174**

Item Code		Amount
Z086	A. HiCap Students ([Enroll Total w/ Run Start] * [HiCap % Enroll]) (4,060.00 * 0.02314)	93.95
Z087	B. HiCap CIS FTE (([HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year]) / [HiCap Class Size]) / [Instruct Hr/Year] ((93.95 * 2.1590 * 36.00) / 15.00) / 900.00	0.541
Z088	C. HiCap CIS Salary Maint ([HiCap CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.541 * 34,048.00 * 1.58000)	\$ 29,103.55
Z089	D. HiCap CIS Salary Inc ([HiCap CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [HiCap CIS Salary Maint]) (0.541 * 34,048.00 * 1.58000 - 29,103.55)	\$ 0.00
Z090	E. HiCap CIS Insurance ([HiCap CIS FTE] * [Health Insurance]) (0.541 * 9,216.00)	\$ 4,985.86
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Health Insurance Inc]) (0.541 * 0.00)	\$ 0.00
Z092	G. HiCap CIS Benefits Maint ([HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (29,103.55 * 0.18680)	\$ 5,436.54
Z093	H. HiCap CIS Benefits Inc ([HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (0.00 * 0.18040)	\$ 0.00
Z094	I. Total MSOC -HiCap ([Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library/Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$ 0.00
Z095	J. HiCap TOTAL ([HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap]) (29,103.55 + 0.00 + 4,985.86 + 0.00 + 5,436.54 + 0.00 + 0.00)	\$ 39,525.95

Cheney School District
Spokane CountyF-203 Worksheet Report
13-14 F203 7-9-13Educational Service District 101
CCDDD 32360**VII. School Food Service – Acct 4198**

Item Code			Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdc F&R Brfst Srvd] + [Tot Rdc Price Bfst Srvd] + [Tot Rdc Price K-3 Lnchs Srvd] 0.00 + 19,473.84 + 4,515.00 + 10,400.00	\$	34,388.84
S1	B. Total Type A Lunches Served [Est Reimbursable 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 Bfst Rate] 114,552.00 * 0.170000		19,473.84
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdc Only Bfst Rate] 15,050.00 * 0.30		4,515.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdc Only Lunch Rate] 26,000.00 * 0.4000		10,400.00

VIII. Transportation - Operations – Acct 4199

Item Code			Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 1,770,295.00 + 0.00	\$	1,770,295.00

32360 CHENEY SCHOOL DISTRICT**Summary of Estimated Levy Authority and LEA Calculations**

A. Voter Approved or Estimated 2014 Levy	\$8,800,000
B. Estimated 2014 Levy Authority [Summary, Line G]	\$9,438,222
C. Estimated Rollback to Voter Approved Levy [A - B]	\$0
D. Estimated 2013-14 Local Effort Assistance	
2013 LEA \$841,064 * 28 % =	\$235,498
2014 LEA Portion [Schedule III, Line E]	\$606,850
Total 2013-14 LEA	\$842,348

2014 Per Pupil Inflator	4.914% Final Budget
2014 Levy Authority Percentage	28.00%
LEA Funding Percent	100.00%

2014 ESTIMATED LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE**32360 CHENEY SCHOOL DISTRICT**

12-Jul-13

SUMMARY

A. 2014 Levy Base [Schd. I, Line I]	\$36,771,032
B. 2014 Levy Authority Percentage [Prior Year %]	28.00%
C. Levy Authority Before Transfers [A * B]	\$10,295,889
D. Nonhigh and Interdistrict Transfers [Sch. IV, Line E]	(\$14,820)
E. Levy Authority After Transfers [C + D]	\$10,281,069
F. Maximum 2014 Local Effort Assistance [Sch. II, Line G]	\$842,847
G. 2014 Levy Authority [E - F]	\$9,438,222

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SCHEDULE I - 2014 LEVY BASE

A. State 2012-13 School Year Allocations through OSPI:	
3100 Basic Education [Rpt. 1191 Line I.V. + Rpt 1197 310003 column A]	\$20,270,001
3100 Basic Education Technical College Direct Funded [OSPI Calc.]	\$0
4121 Special Education Program [Rpt. 1197 Column A]	\$2,793,995
4155 Learning Assistance Program [Rpt. 1197 Column A]	\$572,636
4165 Transitional Bilingual [Report 1197 Column A]	\$81,808
4174 Highly Capable [Rpt. 1197 Column A]	\$37,582
4198 School Food Services [Rpt. 1197 Column A]	\$13,398
4199 Transportation - Operations [Rpt. 1197 Column A]	\$1,659,116
4499 Transportation Reimb. - Depreciation [Rpt. 1197 Column A]	\$390,567
SHB2893 Salary Increase plus Benefits for Formula Staff [OSPI Calc.]	\$1,977,765
SHB2893 Increase per Student for Student Achievement	
(Tech Coll 0.00 + Aug 2013 Rpt 1191ED 3,993.71) * \$522.60 =	\$2,087,113
SHB2893 K-4 Staff Ratio Reduction [OSPI Calc.]	\$599,178
Innovation Academy Cooperative Transfer	\$0
B. Federal 2012-13 School Year Allocations through OSPI:	
6111 Federal Stimulus - Title 1 [Rpt. 1197 Column A]	\$0
6112 Federal Stimulus - School Improvement [Rpt. 1197 Column A]	\$0
6113 Federal Stimulus - State Fiscal Stabilization [Rpt. 1197 Column A]	\$0
6114 Federal Stimulus - IDEA [Rpt. 1197 Column A]	\$0
6118 Federal Stimulus - Competitive Grants [Rpt. 1197 Column A]	\$0
6119 Federal Stimulus - Other [Rpt. 1197 Column A]	\$0
6124 Special Education Supplemental [Rpt. 1197 Column A, Safety Net Award]	\$747,091
6124 Special Education District Allocation Redirected to ESD	\$0
6138 Secondary Vocational Ed., [Rpt. 1197 Column A]	\$22,879
6146 Skills Center [Rpt. 1197 Column A]	\$0
6151 Remediation, [Rpt. 1197 Column A]	\$723,829
6152 School Improvement, [Rpt. 1197 Column A]	\$532,864
6153 Migrant, [Rpt. 1197 Column A]	\$0
6154 Reading First, [Rpt. 1197 Column A]	\$0
6162 Math & Science Professional Development [Rpt. 1197 Column A]	\$0
6164 Limited English, [Rpt. 1197 Column A]	\$23,882

6176	Targeted Assistance [Rpt. 1197 Column A]	\$0
6198	School Food Services [Rpt. 1197 Column A]	\$876,000
2014	ESTIMATED LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE	
	32360 CHENEY SCHOOL DISTRICT	12-Jul-13
C. 2011-12 School Year Revenue from F-196:		
4321	Special Education	\$0
4365	Transitional Bilingual	\$0
4398	School Food Service	\$0
4399	Transportation Operations	\$0
5200	Gen. Purpose Direct Grants, Unassd	\$0
6100	Special Purpose, SPI, Unassigned	\$536
6200	Direct Special Purpose Grants	\$100
6211	Federal Stimulus - Title 1	\$0
6212	Federal Stimulus - School Improvement	\$0
6213	Federal Stimulus - State Fiscal Stabilization Fund	\$0
6214	Federal Stimulus - IDEA	\$0
6218	Federal Stimulus - Competitive Grants	\$0
6219	Federal Stimulus - Other	\$0
6221	Special Education - Medicaid Reimbursements	\$0
6224	Special Education - Supplemental	\$0
6238	Secondary Vocational Education	\$0
6246	Skills Center	\$0
6251	Disadvantaged	\$0
6252	School Improvement	\$0
6253	Migrant	\$0
6254	Reading First	\$0
6262	Math & Science - Professional Development	\$0
6264	Bilingual	\$0
6267	Indian Education - JOM	\$0
6268	Indian Education - ED	\$0
6276	Targeted Assistance	\$0
6298	School Food Services	\$0
6299	Transportation Operations	\$0
6300	Federal Grants Through Other Agencies	\$0
6310	Medicaid Administrative Match	\$246,041
6311	Federal Stimulus - Title 1	\$0
6312	Federal Stimulus - School Improvement	\$0
6313	Federal Stimulus - State Fiscal Stabilization Fund	\$0
6314	Federal Stimulus - IDEA	\$0
6318	Federal Stimulus - Competitive Grants	\$0
6319	Federal Stimulus - Other	\$0
6321	Special Education - Medicaid Reimbursement	\$0
6324	Special Education - Supplemental	\$0
6338	Secondary Vocational Education	\$0
6346	Skills Center	\$0
6351	Disadvantaged	\$0
6352	School Improvement	\$0
6353	Migrant	\$0
6354	Reading First	\$0
6362	Math & Science - Professional Development	\$0
6364	Limited English Proficiency	\$0
6367	Indian Education - JOM	\$0
6368	Indian Education - ED	\$0
6376	Targeted Assistance	\$0
6398	School Food Service	\$0
6399	Transportation Operations	\$0
6998	USDA Commodities	\$93,674
	Total 2011-12 School Year Revenue from F-196:	\$340,351
D.	Percentage Change in the Implicit Price Deflator for the Prior 12 Mo.	1.500%
E.	Total 2011-12 Revenue Adjusted by Price Deflator [C*(1+D)]	\$345,456
F.	Revenues Received as a Fiscal Agent [Form SPI Fiscal Agent]	\$0
G.	Total State and Federal Revenues in Levy Base [A+B+E-F]	\$33,755,161
H.	% Incr. in Basic Ed. Funding Per Pupil, 12-13 to 13-14	4.91%
I.	Excess Levy Base [G * (1 + (H / 0.55))]	\$36,771,032

2014 ESTIMATED LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE
32360 CHENEY SCHOOL DISTRICT

12-Jul-13

SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)

A. Levy Authority after Transfers [Summary, Line E]	\$10,281,069
B. 2014 Levy Authority Percentage [Prior Year %]	28.00%
C. District 14% Levy Amount [(A / B) * .14]	\$5,140,534
D. 2012 Adj. Assessed Valuation, 2013 Levies [Sched. V]	2,782,182,257
E. District 14% Levy Rate [(C * 1000) / D]	1.848
F. Statewide Average 14% Levy Rate [OSPI Calc.]	1.545
G. Maximum 2014 LEA [(E - F) / E] * C * 1]	\$842,847

SCHEDULE III - 2014 ESTIMATED LEA PAYABLE

A. Certified Levy Needed to Qualify for Maximum LEA [II.C - (II.G/1)]	\$4,297,687
B. Matching Ratio [(II.E - II.F) / II.F]	0.196
C. 2014 Estimated Certified M&O Levy Amount	\$8,800,000
D. 2014 LEA Payable [If C > A, then II.G, else C * B * 1]	\$842,847
E. January-August 2014 LEA [D * .72]	\$606,850
F. September-December 2014 LEA [D * .28]	\$235,997

SCHEDULE IV - NONHIGH AND INTERDISTRICT TRANSFERS

A. Nonhigh Sending District Transfer In - FTE From P-213

	a.	b.	c.	d.	e.	
	2013-14	2012-13	2012-13	2014	2013	((a * d) +
Serving District	Est FTE	Act FTE	Est FTE	Levy Auth. Per Pupil	Cert. Levy Per Pupil	((b - c) * e))
						Transfer In

A. Total Nonhigh Sending District Transfer In 0

B. Nonhigh Serving District Transfer Out - FTE From P-213

	a.	b.	c.	d.	e.	
	2013-14	2012-13	2012-13	2014	2013	((a * d) +
Resident District	Est FTE	Act FTE	Est FTE	Levy Auth. Per Pupil	Cert. Levy Per Pupil	((b - c) * e))
						Transfer Out

GREAT NORTHERN 15.00 0.00 0.00 2,592.71 1,920.76 38,891

B. Total Nonhigh Serving District Transfer Out 38,891

C. Interdistrict Program Sending District Transfer In - FTE From P-223

	a.	b.	
	2012-13	2014	
Serving District	Nonres FTE	Levy Auth. Per Pupil	(a * b)
			Transfer In
OMAK	0.25	1,380.00	345
SPOKANE	14.88	1,594.49	23,726

C. Total Interdistrict Program Sending Transfer In 24,071

2014 ESTIMATED LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE
32360 CHENEY SCHOOL DISTRICT

12-Jul-13

SCHEDULE IV - NONHIGH AND INTERDISTRICT TRANSFERS, CONTINUED

D. Interdistrict Program Serving District Transfer Out - FTE From P-223

	a.	b.	
	2012-13	2014	
Resident	Nonres FTE	Levy Auth.	(a * b)
District		Per Pupil	Transfer Out
D. Total Interdistrict Program Serving Transfer Out			0
E. Total Nonhigh and Interdist. Transfers (A - B + C - D)			(\$14,820)

SCHEDULE V - ADJUSTED ASSESSED VALUATION

COUNTY	a.	b.	c.	ADJUSTED ASSESSED
	2012 PROPERTY	INDICATED	GREATER OF	VALUATION
	VALUE	RATIO	1/2 TAV , 80% TIMBER	((a/(b/100)) + c)
SPOKANE	2,627,530,615	94.6	248,886	2,777,765,392
WHITMAN	3,612,995	81.8	0	4,416,864
TOTAL ADJUSTED ASSESSED VALUATION				2,782,182,257

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/ Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2013	8,500,000	0	8,500,000	43.06	3,660,100
Spring 2014	8,800,000	0	8,800,000	56.05	4,932,400
1100 TOTAL LOCAL TAXES:					8,592,500

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 2013	0	0.000	0	0.00	XXXXX
Spring 2014	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

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

Cheney School District No.360

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/ (Col.3 x Col.4)	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2013	5,000,000	0	5,000,000	43.06	2,153,000
Spring 2014	5,100,000	0	5,100,000	56.05	2,858,550
1100 TOTAL LOCAL TAXES:					5,011,550

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 2013	0	0.000	0	0.00	XXXXX
Spring 2014	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

REVENUE SOURCES

Local Taxes

Collection of maintenance and operation levies approved by voters.

Local Non-Tax

Includes all tuition and fees paid by students for participation in athletic activities, student food service sales, investment earnings, rental of district facilities, and other various community services.

State General Purpose

Funding revenues allocated by the State based upon enrollment and the education/work experience of the certificated (teachers) staff. Included in this revenue description is Local Effort Assistance. Local Effort Assistance is an attempt to equalize the tax burden placed upon taxpayers of residential districts with a limited tax base. The State provides assistance in the form of revenue to help equalize the tax base statewide. Only districts that have a successful levy passage qualify for this assistance. Therefore, Cheney does qualify for LEA assistance.

State Special Purpose

State revenues provided for support of remedial learning, children with special needs, highly capable children, special and pilot programs such as math and science grants, student achievement funds (I-728 not funded in 2013-2014), pupil transportation, and food services.

Federal General Purpose

This category includes revenue from federal forest tree sales and "In Lieu" of Taxes

Federal Special Purpose

This category includes support for federal learning programs such as Title I, Title II, and Title III, Additionally, federal dollars are received for specialized instruction, school food services including USDA commodities, Career and Technical Education (CTE), Medicaid support payments, and Impact aid support for Military and Indian Education programs.

Revenues from Other Districts

Includes payments for educating students from other non-high districts and students with special needs.

Revenues from Other Agencies

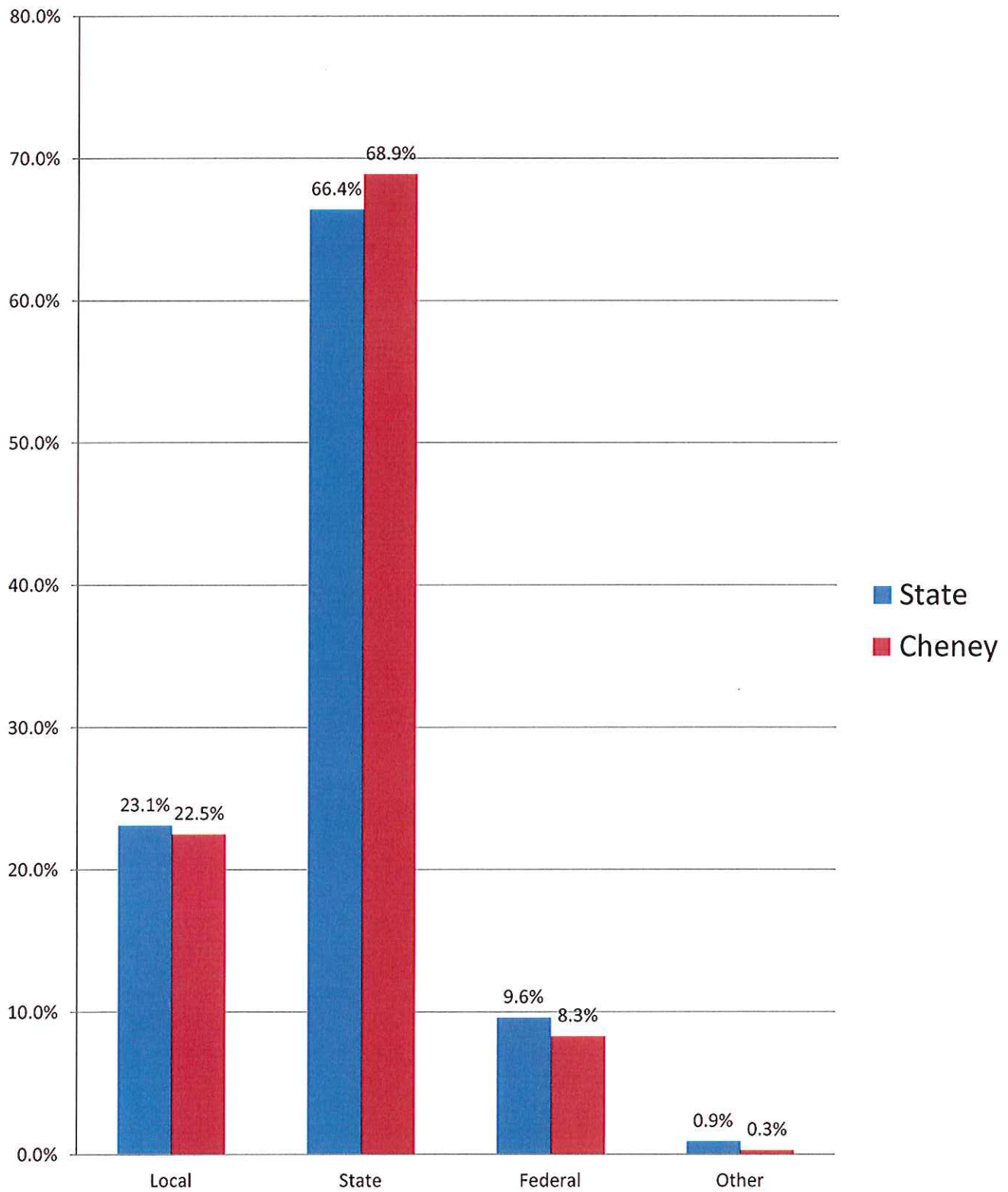
Revenues from agencies other than the Office of the Superintendent of Public Instruction, federal government and other school districts.

Other Financing Sources

Revenues received from the sale of surplus equipment, and the transfer in from Capital Projects Fund (for technology expenditures).

Revenues

Comparison of All State School Districts and Cheney



Data was taken from the 2011-2012 school year

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
LOCAL TAXES			
1100 Local Property Tax	7,545,891	8,079,000	8,592,500
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	389	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	7,546,279	8,079,000	8,592,500
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	275,836	310,000	290,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	XXXXX	XXXXX	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skills 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 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	42,165	30,000	36,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skills Center, Sales of Goods, Supplies and Services	0	0	0
2288 Day Care, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	35,322	25,000	25,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	333,642	445,000	356,148
2300 Investment Earnings	29,557	24,000	22,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	92,229	47,000	45,000
2600 Fines and Damages	6,051	3,000	4,000
2700 Rentals and Leases	17,859	20,000	16,700
2800 Insurance Recoveries	283	7,902	2,000
2900 Local Support Nontax, Unassigned	127,266	92,764	170,000
2910 E-Rate	116,593	50,000	50,000
2000 TOTAL LOCAL SUPPORT NONTAX	1,076,804	1,054,666	1,016,848
STATE, GENERAL PURPOSE			

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
3100 Apportionment	19,134,510	19,484,160	21,510,933
3121 Special Education--General Apportionment			
3300 Local Effort Assistance	779,796	819,870	723,399
3600 State Forests	1,084,936	991,348	860,457
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	20,999,242	21,295,378	23,094,789
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	2,834,992	2,904,687	3,123,271
4122 Special Ed-Infants and Toddlers-State	XXXXX	XXXXX	0
4126 State Institutions, Special Education	0	0	0
4134 Middle School Career and Technical Education	0	XXXXX	XXXXX
4155 Learning Assistance	509,334	571,762	929,115
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	215,142	245,354	270,354
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	89,839	93,504	86,847
4166 Student Achievement	0	0	XXXXX
4174 Highly Capable	37,296	37,837	39,525
4188 Day Care	0	0	0
4198 School Food Services	30,519	34,825	34,388
4199 Transportation--Operations	1,654,484	1,655,000	1,770,295
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	XXXXX	XXXXX	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 Day Care--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	5,371,605	5,542,969	6,253,795

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	21,669	17,481	20,923
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	21,669	17,481	20,923
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	536	0	0
6111 Federal Stimulus--Title I	2,500	0	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	13,015	0	0
6114 Federal Stimulus--IDEA	0	0	0
6118 Federal Stimulus--Competitive Grants	0	0	0
6119 Federal Stimulus--Other	3,766	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	XXXXX	0
6124 Special Education--Supplemental	720,115	747,091	709,736
6125 Special Education-Infants and Toddlers-Federal	XXXXX	XXXXX	0
6138 Secondary Vocational Education	28,847	27,580	21,735
6146 Skills Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	811,771	692,952	634,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	272,368	274,775	512,902
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)	10,845	14,108	12,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	22,887	0	0

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
6178 Youth Training Programs	0	0	0
6188 Day Care	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	923,556	876,000	926,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	100	0	0
6211 Federal Stimulus--Title I	0	0	0
6212 Federal Stimulus--School Improvement	0	0	0
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214 Federal Stimulus--IDEA	0	0	0
6218 Federal Stimulus--Competitive Grants	0	0	0
6219 Federal Stimulus--Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	XXXXX	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	XXXXX	XXXXX	0
6238 Secondary Vocational Education	0	0	0
6246 Skills 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 Day Care	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	500,000	500,000
6310 Medicaid Administrative Match	246,041	70,000	140,000
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6314 Federal Stimulus--IDEA	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	40,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	XXXXX	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	XXXXX	XXXXX	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 Day Care	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	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	93,674	70,000	95,000
	3,150,020	3,272,506	3,591,373

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	XXXXX	XXXXX	0
7131 Vocational Education	0	0	0
7145 Skills Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	47,335	43,000	38,000
	47,335	43,000	38,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	9,988	510,000	10,000
8188 Day Care	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	XXXXX	0	0
8500 Nonfederal, ESD	45,374	85,000	585,000
8521 Educational Service Districts-Special Education	XXXXX	XXXXX	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	XXXXX	XXXXX	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	55,361	595,000	595,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	38,268,315	39,900,000	43,203,228

EXPENDITURE FORECASTING



- **PROGRAM/ACTIVITY/OBJECT
/REVENUE SUMMARY**
- **EXPENDITURES BY PROGRAM**
- **EXPENDITURES BY ACTIVITY**
- **EXPENDITURES BY OBJECT**

General Fund Summary

General Fund expenditures are categorized in several ways in the Budget. These categories are defined by the State through a state accounting system to maintain consistency among the many school districts throughout the State of Washington. The school district prepares an expenditure budget on a program basis. Program budgeting allows the district to estimate the costs of instructional programs on an individual basis. The major General Fund Programs are defined below.

BASIC EDUCATION

This program covers the direct cost of basic education as defined in RCW 28A.58.750. Program expenditures include the salary and benefit costs of basic education teachers including extracurricular activities. It also includes direct costs of instruction such as library and textbooks, supplies and materials, classroom equipment and instructional materials, etc. Teaching activities include a comprehensive range of subjects that include such areas as art, music, physical education, math, and social studies. Also included here are the expenditures for principals, counselors, librarians, nurses, and building secretaries.

SPECIAL EDUCATION

This program reflects the direct costs of educating children with special needs. These costs, which are considered to be in excess of basic instruction needs, include teachers, certificated support staff (psychologists, speech therapists, etc.) and classified support staff (educational assistants, secretaries, etc.).

VOCATIONAL (CTE) INSTRUCTION

This program reflects the expenditures for career and technical education programs that are approved by the Superintendent of Public Instruction. Many programs such as business, industrial arts, agriculture, and home and family are a part of CTE education.

COMPENSATORY EDUCATION

Title I, Disadvantaged

Provides remedial assistance to educationally deprived children in the areas of reading, language arts, ESL, and mathematics.

Title II, School Improvement

Provides funding for improving student achievement through preparing, training, and recruiting high quality teachers and principals.

Learning Assistance Program (LAP)

Provides additional learning assistance to supplement those children who may not be eligible for other compensatory programs.

Transitional Bilingual (ESL)

Recorded in this program are the direct costs for the special education programs provided students who speak English as a second language.

Student Achievement

This voter approved initiative allows for reduced class sizes, professional development opportunities for staff, full-time kindergarten, and extended learning programs for students. For the 2013-2014 school year, I-728 (Student Achievement) payments are suspended.

OTHER INSTRUCTIONAL PROGRAMS

Highly Capable (Gifted)

This program supports those students in the highly gifted educational program.

SUPPORT SERVICES

General District Support Services

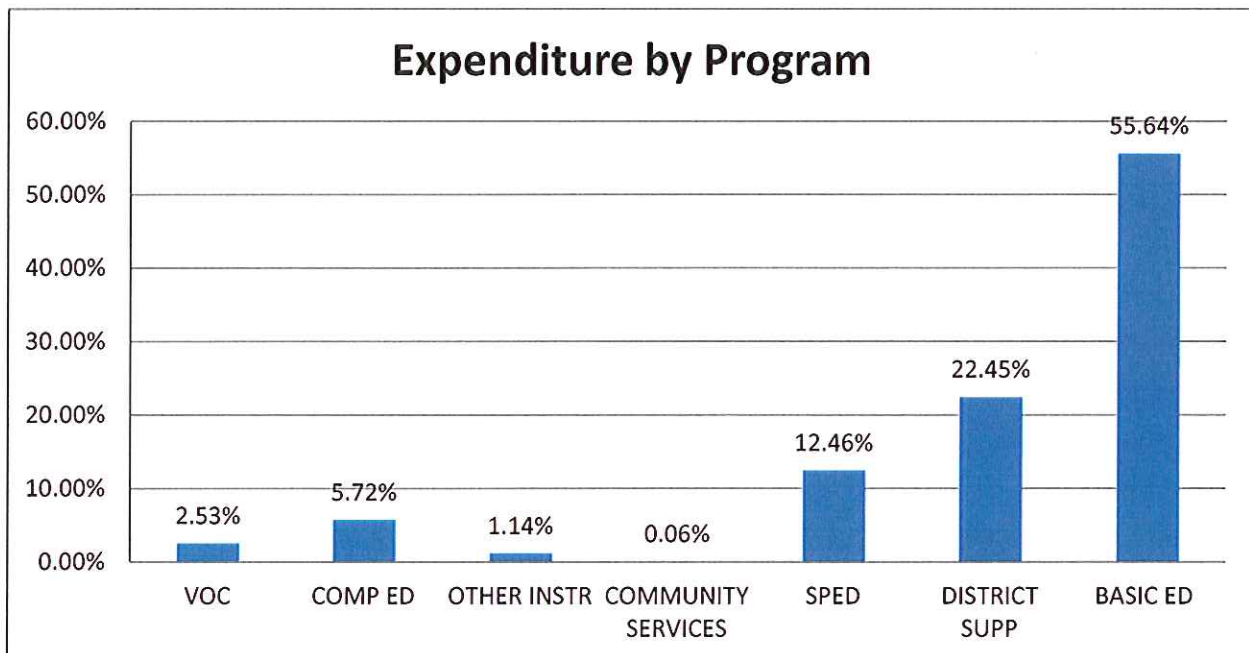
This program records expenditures to provide support for all programs of the district both instructional and non-instructional. Included within this program are expenditures for the Superintendent's office, Board, maintenance, accounting, utilities, data processing, and insurance.

Nutritional Program

This is where the costs of operating the district lunch and breakfast meal programs are recorded. It is the intent of the district that the costs of this program do not exceed the revenues generated by local sales and federal support.

Transportation

This program reflects the costs of operating and maintaining the district's pupil transportation program.



Cheney School District No.360
GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2011-2012	(2)\n% of Total1	(3) Budget 2012-2013	(4) % of Total2	(5) Budget 2013-2014	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,909.79		3,975.00		3,931.50	
FTE Certificated Employees	270.107		279.670		285.317	
FTE Classified Employees	148.316		151.892		158.033	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	38,268,315		39,900,000		43,203,228	
Total Expenditures	38,025,532		40,850,020		43,147,515	
Total Beginning Fund Balance	2,645,454		2,650,000		2,600,000	
Total Ending Fund Balance	2,888,236		1,699,980		2,655,713	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	20,753,545	54.58	23,040,789	56.40	24,006,308	55.64
Federal Stimulus	19,744	0.05	0	0.00	0	0.00
Special Education Instruction	5,287,806	13.91	5,361,355	13.12	5,376,116	12.46
Vocational Instruction	1,074,566	2.83	1,020,608	2.50	1,091,653	2.53
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,832,902	4.82	1,899,140	4.65	2,468,455	5.72
Other Instructional Programs	511,882	1.35	373,043	0.91	493,121	1.14
Community Services	59,830	0.16	25,000	0.06	25,000	0.06
Support Services	8,485,257	22.31	9,130,085	22.35	9,686,862	22.45
Total - Program Groups	38,025,532	100.00	40,850,020	100.00	43,147,515	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	23,041,923	60.60	25,331,362	62.01	26,703,859	61.89
Teaching Support	3,756,906	9.88	3,553,169	8.70	3,900,987	9.04
Other Supportive Activities	6,843,452	18.00	7,312,802	17.90	7,833,561	18.16
Building Administration	1,903,903	5.01	2,028,903	4.97	2,145,918	4.97
Central Administration	2,479,349	6.52	2,623,784	6.42	2,563,190	5.94
Total - Activity Groups	38,025,532	100.00	40,850,020	100.00	43,147,515	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	18,067,237	47.51	18,827,698	46.09	19,500,203	45.19
Classified Salaries	5,788,522	15.22	5,975,883	14.63	6,229,774	14.44

Cheney School District No.360

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2011-2012	(2) \n% of Total1	(3) Budget 2012-2013	(4) % of Total2	(5) Budget 2013-2014	(6) % of Total3
Employee Benefits and Payroll Taxes	8,211,685	21.60	8,566,902	20.97	9,690,927	22.46
Supplies, Instructional Resources and Noncapitalized Items	2,769,813	7.28	4,088,760	10.01	4,047,082	9.38
Purchased Services	2,969,090	7.81	3,190,971	7.81	3,441,839	7.98
Travel	121,735	0.32	110,041	0.27	151,190	0.35
Capital Outlay	97,450	0.26	89,765	0.22	86,500	0.20
Total - Objects	38,025,532	100.00	40,850,020	100.00	43,147,515	100.00

Cheney School District No.360

EXPENDITURE BY PROGRAM

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REGULAR INSTRUCTION			
01 Basic Education	20,319,321	22,570,502	23,756,889
02 Alternative Learning Experience	434,224	470,287	249,419
00 TOTAL REGULAR INSTRUCTION	20,753,545	23,040,789	24,006,308
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	2,427	0	0
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	13,541	0	0
14 Federal Stimulus - IDEA	0	0	0
18 Federal Stimulus - Competitive Grants	111	0	0
19 Federal Stimulus - Other	3,665	0	0
10 TOTAL FEDERAL STIMULUS	19,744	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	4,579,946	4,666,070	4,655,931
22 Special Education, Infants and Toddlers, State	XXXXX	XXXXX	0
24 Special Education, Supplemental, Federal	699,850	688,285	713,185
25 Special Education, Infants and Toddlers, Federal	XXXXX	XXXXX	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	8,010	7,000	7,000
20 TOTAL SPECIAL EDUCATION INSTRUCTION	5,287,806	5,361,355	5,376,116
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,045,719	984,637	1,017,186
34 Middle School Career and Technical Education, State	0	0	54,958
38 Vocational, Federal	28,847	35,971	19,509
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,074,566	1,020,608	1,091,653
SKILLS CENTER INSTRUCTION			
45 Skills Center, Basic, State	0	0	0
46 Skills Center, Federal	0	0	0
40 TOTAL SKILLS CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	788,203	687,101	612,546
52 School Improvement, Federal Other Title Grants under ESEA, Federal	280,406	262,532	556,122
53 Migrant ESEA Migrant, Federal	0	0	0

Cheney School District No.360

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EXPENDITURE BY PROGRAM

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	488,549	586,195	927,525
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	201,366	234,825	273,812
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	10,633	14,131	11,619
65 Transitional Bilingual, State	63,209	114,356	86,831
66 Student Achievement, State	0	0	XXXXX
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	536	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,832,902	1,899,140	2,468,455
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	114,357	120,483	126,711
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	19,922	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	377,603	252,560	366,410
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	511,882	373,043	493,121
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Day Care	0	0	0
89 Other Community Services	59,830	25,000	25,000
80 TOTAL COMMUNITY SERVICES	59,830	25,000	25,000
SUPPORT SERVICES			
97 District-wide Support	5,276,643	5,690,663	6,150,901
98 School Food Services	1,438,190	1,427,173	1,520,427
99 Pupil Transportation	1,770,424	2,012,249	2,015,534

Cheney School District No.360

EXPENDITURE BY PROGRAM

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
90 TOTAL SUPPORT SERVICES	8,485,257	9,130,085	9,686,862
TOTAL PROGRAM EXPENDITURES	38,025,532	40,850,020	43,147,515

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2011-2012	(2) % of Total	(3) Budget 2012-2013	(4) % of Total	(5) Budget 2013-2014	(6) % of Total
(0) Debit Transfers	210,293	XXXXX	210,000	XXXXX	235,840	XXXXX
(1) Credit Transfers	-210,293	XXXXX	-210,000	XXXXX	-235,840	XXXXX
(2) Certificated Salaries	18,067,237	47.51	18,827,698	46.09	19,500,203	45.19
(3) Classified Salaries	5,788,522	15.22	5,975,883	14.63	6,229,774	14.44
(4) Employee Benefits and Payroll Taxes	8,211,685	21.60	8,566,902	20.97	9,690,927	22.46
(5) Supplies and Materials	2,769,813	7.28	4,088,760	10.01	4,047,082	9.38
(7) Purchased Services	2,969,090	7.81	3,190,971	7.81	3,441,839	7.98
(8) Travel	121,735	0.32	110,041	0.27	151,190	0.35
(9) Capital Outlay	97,450	0.26	89,765	0.22	86,500	0.20
TOTAL EXPENDITURES	38,025,532	100.00	40,850,020	100.00	43,147,515	100.00

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2011-2012	(2) % of Total	(3) Budget 2012-2013	(4) % of Total	(5) Budget 2013-2014	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	21,773,823	57.26	23,916,926	58.55	25,258,475	58.54
28 Extracur	939,208	2.47	1,039,436	2.54	1,070,384	2.48
29 Pmt to SD	328,892	0.86	375,000	0.92	375,000	0.87
TOTAL TEACHING ACTIVITIES	23,041,923	60.60	25,331,362	62.01	26,703,859	61.89
TEACHING SUPPORT						
22 Lrn Resrc	519,229	1.37	560,369	1.37	469,874	1.09
24 Guid/Coun	1,031,442	2.71	948,661	2.32	1,130,695	2.62
25 Pupil M/S	261,022	0.69	279,968	0.69	349,130	0.81
26 Health	1,857,269	4.88	1,759,671	4.31	1,773,335	4.11
31 InstProDev	87,944	0.23	4,500	0.01	177,953	0.41
32 Inst Tech	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	3,756,906	9.88	3,553,169	8.70	3,900,987	9.04
OTHER SUPPORT ACTIVITIES						
42 Food	794,295	2.09	773,300	1.89	753,300	1.75
44 Operation	563,638	1.48	569,176	1.39	679,239	1.57
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,359,961	3.58	1,527,604	3.74	1,550,078	3.59
53 Maintnce	329,766	0.87	374,533	0.92	376,631	0.87
56 Insurance	50,054	0.13	55,000	0.13	55,000	0.13
59 Transfers	-202,680	-0.53	-188,750	-0.46	-213,590	-0.50
62 Grnd Mnt	331,024	0.87	396,929	0.97	424,150	0.98
63 Oper Bldg	1,102,929	2.90	1,099,706	2.69	1,360,059	3.15
64 Maintnce	575,207	1.51	608,712	1.49	632,619	1.47
65 Utilities	821,680	2.16	970,000	2.37	1,055,000	2.45
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	251,403	0.66	290,000	0.71	315,000	0.73
72 Info Sys	713,609	1.88	712,546	1.74	708,576	1.64
73 Printing	76,138	0.20	90,296	0.22	94,749	0.22
74 Warehouse	5,079	0.01	4,000	0.01	4,000	0.01
75 Mtr Pool	71,350	0.19	29,750	0.07	38,750	0.09
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2011-2012	(2) % of Total	(3) Budget 2012-2013	(4) % of Total	(5) Budget 2013-2014	(6) % of Total
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	6,843,452	18.00	7,312,802	17.90	7,833,561	18.16
UNIT ADMINISTRATION						
23 Princ Off	1,903,903	5.01	2,028,903	4.97	2,145,918	4.97
TOTAL UNIT ADMINISTRATION	1,903,903	5.01	2,028,903	4.97	2,145,918	4.97
CENTRAL ADMINISTRATION						
11 Bd of Dir	107,234	0.28	104,000	0.25	107,000	0.25
12 Supt Off	279,960	0.74	265,430	0.65	280,342	0.65
13 Busns Off	444,517	1.17	499,772	1.22	514,016	1.19
14 HR	367,605	0.97	378,271	0.93	363,502	0.84
15 Plc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	824,003	2.17	806,501	1.97	709,889	1.65
41 Supervisn	80,257	0.21	84,697	0.21	87,888	0.20
51 Supervisn	233,323	0.61	243,862	0.60	247,415	0.57
61 Supv Bldg	142,451	0.37	241,251	0.59	253,138	0.59
TOTAL CENTRAL ADMINISTRATION	2,479,349	6.52	2,623,784	6.42	2,563,190	5.94
TOTAL EXPENDITURES	38,025,532	100.00	40,850,020	100.00	43,147,515	100.00

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Cheney School District No.360
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	63,484	0	0
2000 Local Nontax Support	295,803	130,000	50,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	10,884,404	7,000,000	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	10,604,083	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	21,847,774	7,130,000	50,000
EXPENDITURES			
10 Sites	1,563,104	50,000	145,000
20 Buildings	47,819,608	26,800,000	5,635,000
30 Equipment	1,210,897	220,000	205,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	81,896	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	50,675,506	27,070,000	5,985,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-28,827,731	-19,940,000	-5,935,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skills Center	XXXXX	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.861 Restricted from Bond Proceeds	15,247,089	19,320,000	19,320,000
G.L.862 Committed from Levy Proceeds	0	620,000	620,000
G.L.863 Restricted from State Proceeds	0	0	0

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Continued

Cheney School District No.360

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
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	0	60,000	60,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	44,710,087	20,000,000	20,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skills Center 1	XXXXX	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.861 Restricted from Bond Proceeds	15,247,089	0	13,635,000
G.L.862 Committed from Levy Proceeds	577,376	0	320,000
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	60,000	110,000
G.L.890 Unassigned Fund Balance	57,890	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	15,882,356	60,000	14,065,000

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

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

Cheney School District No.360

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

Cheney School District No.360

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2013-2014

Project Description	(10) TOTAL Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Cheney High School Remodel	1,135,000	0	1,135,000	0	0	0	0	0
Cheney Middle School	500,000	0	500,000	0	0	0	0	0
Crunk's Field	50,000	50,000	0	0	0	0	0	0
Network Switching Equipment	50,000	0	50,000	0	0	0	0	0
Nike Site	95,000	95,000	0	0	0	0	0	0
Phil Snowdon Elementary	3,500,000	0	3,500,000	0	0	0	0	0
Server Replacement	20,000	0	20,000	0	0	0	0	0
Student Computers	5,000	0	5,000	0	0	0	0	0
Telecommunications	130,000	0	130,000	0	0	0	0	0
Westwood Middle School	500,000	0	500,000	0	0	0	0	0
TOTAL EXPENDITURES	5,985,000	145,000	5,635,000	205,000	0	0	0	0

Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,197,431	4,992,000	5,011,550
2000 Local Nontax Support	22,986	20,000	20,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	825,870	817,068	745,982
9000 Other Financing Sources	4,660	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,050,947	5,829,068	5,777,532
EXPENDITURES			
Matured Bond Expenditures	5,365,000	2,410,000	2,325,000
Interest on Bonds	3,289,780	3,487,676	3,368,755
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,163	251,392	295,227
Arbitrage Rebate	0	0	0
Underwriter's Fees	0	0	0
B. TOTAL EXPENDITURES	8,655,943	6,149,068	5,988,982
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-2,604,996	-320,000	-211,450
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	XXXXX	2,200,000	2,200,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,831,463	2,200,000	2,200,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-) ENDING FUND BALANCE	XXXXX	XXXXX	XXXXX
G.L.810 Restricted for Other Items	2,226,467	0	0
G.L.830 Restricted for Debt Service	XXXXX	1,880,000	1,900,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0

Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.889 Assigned to Fund Purposes	0	0	88,550
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,226,467	1,880,000	1,988,550

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, 2013
03-12-2009	8,075,000	3,490,000
05-18-2010	51,000,000	47,730,000
11-01-2010	17,500,000	17,500,000
04-11-2012	9,330,000	9,330,000
04-11-2012	610,000	410,000
TOTAL VOTED BONDS	86,515,000	78,460,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1, 2013
TOTAL ALL BONDS	86,515,000	78,460,000 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 ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES			
100 General Student Body	130,150	398,000	403,000
200 Athletics	113,718	37,000	37,000
300 Classes	5,565	0	0
400 Clubs	98,888	0	0
600 Private Moneys	2,977	0	0
A. TOTAL REVENUES	351,298	435,000	440,000
EXPENDITURES			
100 General Student Body	76,299	383,000	388,000
200 Athletics	134,787	37,000	37,000
300 Classes	15,598	0	0
400 Clubs	121,623	0	0
600 Private Moneys	2,628	0	0
B. TOTAL EXPENDITURES	350,934	420,000	425,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	364	15,000	15,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	230,000	230,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	240,840	230,000	230,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	241,203	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	245,000	245,000
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

Cheney School District No.360

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
F. TOTAL ENDING FUND BALANCE (C+D) 1/	241,203	245,000	245,000

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

Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	805	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	6,728	2,000	4,000
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	XXXXX	XXXXX	0
4300 Other State Agencies-Unassigned	XXXXX	XXXXX	0
5200 General Purposes Direct Federal Grants-Unassigned	XXXXX	XXXXX	0
4499 Transportation Reimbursement Depreciation	401,985	390,000	415,000
5300 Impact Aid, Maintenance and Operation	0	0	0
6100 Special Purpose-OSPI Unassigned	XXXXX	XXXXX	0
6200 Direct Special Purpose Grants	XXXXX	XXXXX	0
6300 Federal Grants Through Other Entities-Unassigned	XXXXX	XXXXX	0
5400 Federal in lieu of Taxes	11,953	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	421,471	392,000	419,000

Continued

Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	421,471	392,000	419,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	277,917	629,000	700,000
34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	277,917	629,000	700,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	143,554	-237,000	-281,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	XXXXX	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	537,000	537,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	417,567	537,000	537,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	XXXXX	-281,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0

Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.889 Assigned to Fund Purposes	0	300,000	0
G.L.890 Unassigned Fund Balance	561,121	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	561,121	300,000	256,000

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.