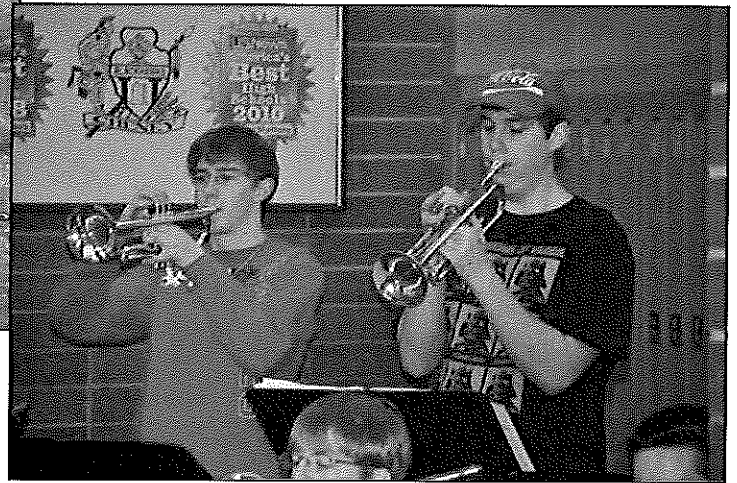
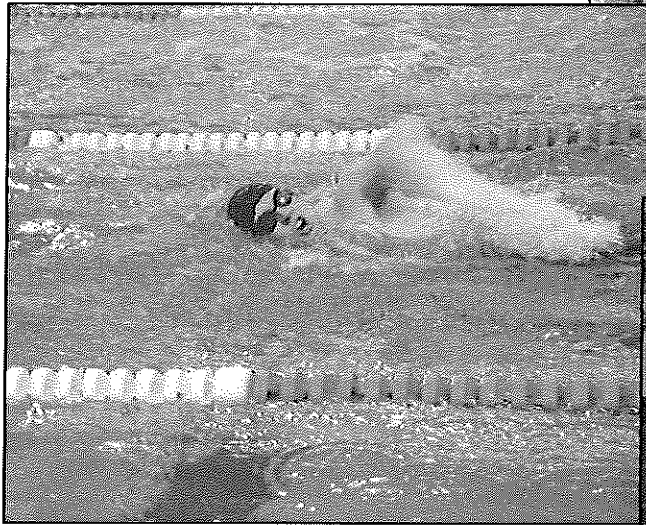
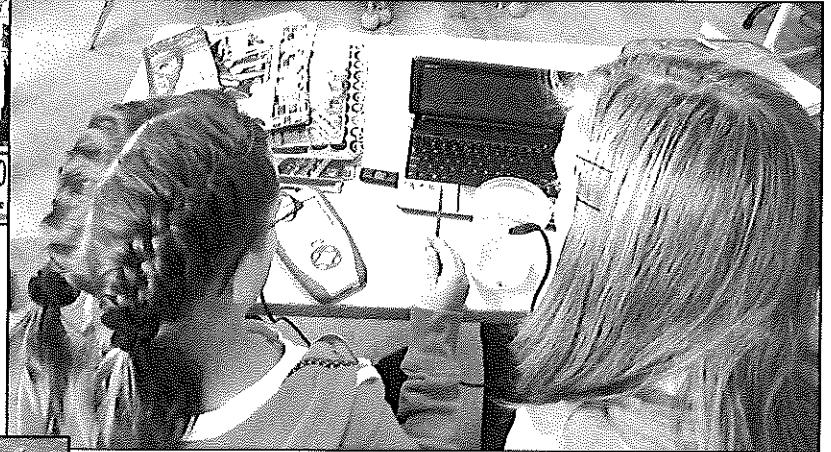
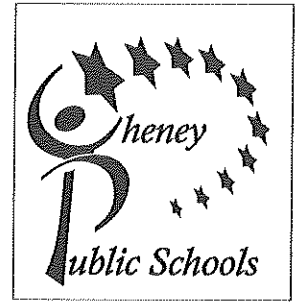




**2012-2013
BUDGET ADOPTION
June 27, 2012**

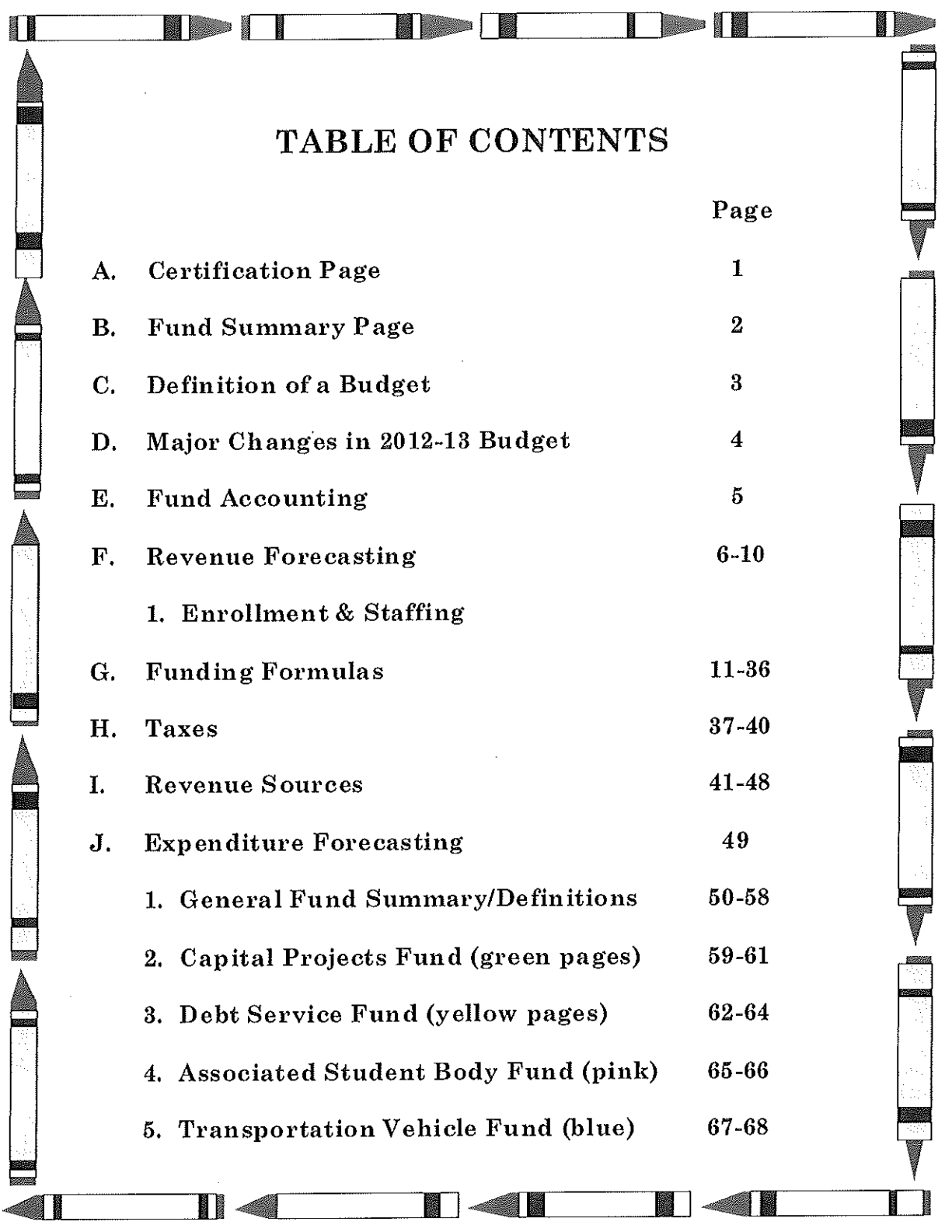
A decorative border of various colored crayons (yellow, green, blue, red, orange, purple, pink) surrounds the central text. The crayons are arranged in a rectangular frame, with some pointing inwards and others outwards.

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CERTIFICATION PAGE

UNDER REVIEW BY ESD 101



CHENEY SCHOOL DISTRICT NO. 360

BUDGET SUMMARY - FISCAL YEAR 2012-2013

SECTION A.

BUDGET SUMMARY	GENERAL FUND	A.S.B. FUND	DEBT SERVICE FUND	CAPITAL PROJ. FUND	T. V. F. FUND
BEGIN TOTAL FUND BALANCE	\$ 2,650,000 \$	230,000 \$	2,200,000 \$	20,000,000 \$	537,000
TOTAL EXPENDITURES	\$ 40,850,020 \$	420,000 \$	6,149,068 \$	27,070,000 \$	629,000
TRANSFERS OUT/OTHER FINANCING USES	\$ - \$	- \$	- \$	- \$	-
TRANSFERS IN	\$ - \$	- \$	- \$	- \$	-
REVENUES	\$ 39,900,000 \$	435,000 \$	5,829,068 \$	7,130,000 \$	392,000
REVENUES OVER/UNDER	\$ (950,020) \$	15,000 \$	(320,000) \$	(19,940,000) \$	(237,000)
ENDING FUND BALANCE	\$ 1,699,980 \$	245,000 \$	1,880,000 \$	60,000 \$	300,000

SECTION B.

EXCESS LEVIES FOR 2013 COLLECTION	
APPROVED BY VOTERS FOR 2013 COLLECTION	\$ 8,500,000
ROLLBACK MANDATED BY BOARD OF DIRECTORS	\$ -
NET EXCESS LEVY AMOUNT FOR 2013 COLLECTION AFTER ROLLBACK	\$ 8,500,000
	XXXXXXX
	5,000,000
	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 2012-2013 BUDGET

CHENEY PUBLIC SCHOOLS

GENERAL FUND

Two major impacts on the Cheney School District's budget for 2012-13 school year include the McCleary Decision by the State Supreme Court and the opening of two new middle schools.

Enrollment is the primary budget driver. For 2012-13, student enrollment is projected at 3,900 Full Time Equivalent (FTE) students, or up 50 students from the 2011-12 school year average. This is a conservative enrollment projection noting that the Statistical Cohort Survival model predicts 3,927 students. Although economic uncertainties remain, the opening of two new middle schools in the fall of 2012 may drive enrollment above this conservative estimate.

Revenues are projected at \$39,900,000 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 did not cut public school budgets any further. The damaging effects of budget reductions over the last three years of approximately \$4,000,000 remain however. These cuts include reductions to K-4 class size enhancement, Initiative I-728, Initiative I-732 Cola, federal stimulus payments, and staff salaries. For 2012-13, revenues are up approximately \$850,000 from the 2011-2012 school year due primarily to a 50 student enrollment increase, and a \$582,000 increase in Levy proceeds.

Revenues as a percentage of total:	<u>2011-12</u>	<u>2012-13</u>
LOCAL AND LEVY	23.6%	23.8%
STATE	68.7%	69.0%
FEDERAL	7.7%	7.2%

Levy Lid remains capped at 28% of the previous year's state and federal funding sources. Cheney qualifies for an estimated calendar year 2013 levy authority cap of \$9,855,277 and a levy equalization assistance (LEA) amount of \$1,096,933. Net is \$8,788,344 with a voter approved limit of \$8,500,000. Thus, there is no budgeted roll-back. However, levies will be certified in November as always. Overall levy rates are projected with a 3% growth in assessed value this year with the Maintenance and Operations Levy rate at an estimated \$3.14 per \$1,000, and the Debt Service Levy rate at an estimated \$1.85 per \$1,000 for a total of \$4.99.

Expenditures are projected at \$40,850,020, up \$1,130,020 over the previous year, or 2.84%. All existing programs for students are maintained. In addition, Cheney opens two new middle schools in the fall of 2012. The District also assumes ownership and maintenance of the Nike Site and Crunk's Sports Field Complex. Staffing and maintenance costs are increased accordingly. 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 Westwood Middle School. Staffing is increased by 9 certificated staff and .2 classified staff over last year's budget.

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.

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 Fund.

Debt Service Fund

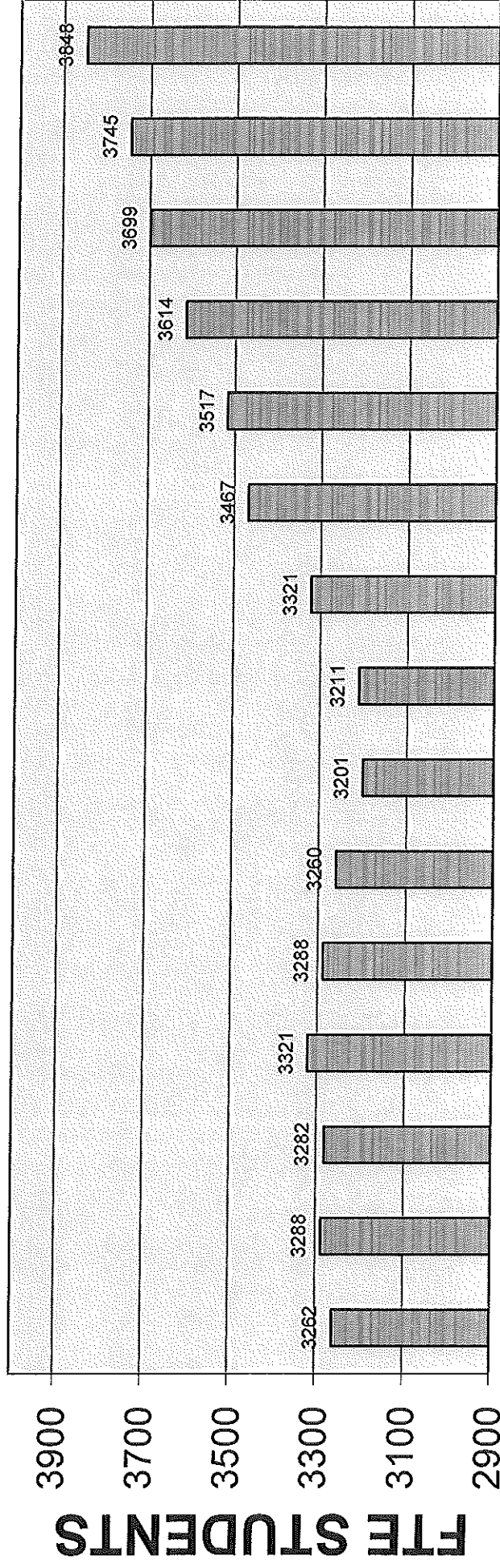
The law provides that a fund be established in the county treasury for the redemption of outstanding bonds and the payment of interest. Disbursements are made by the County Treasurer. Provision must be made annually for the making of levy sufficient to meet payments of principal and interest. Collected 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 reviews, revises, and approves a budget for the Associated Student Body.

CHENEY SCHOOL DISTRICT

■ ENROLLMENT



1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012

YEAR ENDING

Cheney School District No.360

FY ENROLLMENT AND STAFF COUNTS

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

	Average 1/ 2010-2011	Budget 2/ 2011-2012	Budget 3/ 2012-2013
1. Kindergarten /2	197.88	200.00	210.00
2. Grade 1	319.11	298.00	355.00
3. Grade 2	303.55	323.00	341.00
4. Grade 3	280.15	312.00	336.00
5. Grade 4	294.37	274.00	309.00
6. Grade 5	302.29	297.00	294.00
7. Grade 6	299.42	320.00	307.00
8. Grade 7	271.60	300.00	315.00
9. Grade 8	328.95	265.00	318.00
10. Grade 9	309.42	333.00	310.00
11. Grade 10	286.77	292.00	309.00
12. Grade 11 (excluding Running Start)	308.62	268.00	274.00
13. Grade 12 (excluding Running Start)	242.60	268.00	222.00
14. SUBTOTAL	3,744.73	3,750.00	3,900.00
15. Running Start	83.23	91.00	75.00
16. TOTAL K-12	3,827.96	3,841.00	3,975.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4
2. General Fund FTE Classified Employees /4

281.127	270.572	279.670
150.765	151.787	151.892

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	226.870	81.12	44.951	29.59
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	226.870	81.12	44.951	29.59
TEACHING SUPPORT				
22 Learning Resources	5.500	1.97	1.370	0.90
24 Guidance and Counseling	10.500	3.75	1.597	1.05
25 Pupil Management and Safety			4.571	3.01
26 Health/Related Services	18.500	6.61	4.462	2.94
31 InstProDev	0.000	0.00		
TOTAL TEACHING SUPPORT	34.500	12.34	12.000	7.90
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	10.881	7.16
52 Operations	XXXXX	XXXXX	16.848	11.09
53 Maintenance	XXXXX	XXXXX	4.365	2.87
62 Grounds--Maintenance	XXXXX	XXXXX	5.000	3.29
63 Operation of Buildings	XXXXX	XXXXX	20.469	13.48
64 Maintenance	XXXXX	XXXXX	6.000	3.95
72 Information Systems			2.750	1.81
73 Printing			1.000	0.66
TOTAL OTHER SUPPORT ACTIVITIES			67.313	44.32
UNIT ADMINISTRATION				
23 Principal's Office	12.000	4.29	8.779	5.78
TOTAL UNIT ADMINISTRATION	12.000	4.29	8.779	5.78
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.36	0.750	0.49
13 Business Office			4.986	3.28
14 Human Resources	1.000	0.36	3.010	1.98
21 Supervision - Instruction	4.300	1.54	3.103	2.04
41 Supervision - Nutrition Services			1.000	0.66
51 Supervision - Transportation			3.000	1.98
61 Supervision - Building			3.000	1.98

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	6.300	2.25	18.849	12.41
TOTAL FTE STAFF	279.670	100.00	151.892	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.

10

Superintendent of Public Instruction

Cheney School District
Spokane County

Educational Service District 101
CCDDD 32360

F-203 Summary Report
F-203 2012-13 School Year

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
1500	A25	County Administered Forests	0.00
3100	M70	Apportionment	19,484,160.02
3121	Z288	Special Education, Gen Apportionment	819,870.00
3600	A26	State Forests	0.00
4121	N7	Special Education	2,904,687.25
4155	O9	Learning Assistance Program	571,762.16
4165	Z477	Transitional Bilingual	93,504.29
4174	Z095	Highly Capable	37,836.68
4198	S5	School Food Service	34,825.00
4199	I4	Transportation - Operations	1,655,000.00
4499	J1	Transportation Reimbursement	390,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	0.00
n/a	Z109	Skills Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,047,812.62

Total Certificated Instructional Staff (CIS) Units	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	175.70	9.44	185.14
District Generated			
Total	175.70	9.44	185.14
CIS Salary Allocation			
School Generated	9,389,796.00	504,328.38	9,894,124.38
District Generated			
Total	9,389,796.00	504,328.38	9,894,124.38
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	11.59	0.82	12.41
District Generated	3.25		3.25
Total	14.84	0.82	15.66
CAS Salary Allocation			
School Generated	669,252.75	47,345.98	716,598.73
District Generated	187,767.23		187,767.23
Total	857,019.98	47,345.98	904,365.96
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	43.33	3.40	46.73
District Generated	19.78		19.78
Total	63.11	3.40	66.51
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,354,495.80	106,284.00	1,460,779.80
District Generated	618,166.50		618,166.50
Total	1,972,662.30	106,284.00	2,078,946.30

Cheney School District
Spokane CountyF-203 Assumptions Report
F-203 2012-13 School YearEducational 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	315.00
A11a8	Enroll 8	318.00
A12	Enroll 7-8	633.00
A13a10	Enroll 10	309.00
A13a11	Enroll 11	274.00
A13a12	Enroll 12	222.00
A13a9	Enroll 9	310.00
A15	Enroll Run Start CTE	1.00
A16	Enroll Run Start	74.00
A17	Enroll Total w/ Run Start	3,975.00
A39	Enroll K-3	1,242.00
A40	Enroll 5-6	601.00
A41	Enroll 9-12	1,115.00
A42	Enroll Total	3,900.00
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	715.00
A53	Enroll TBIP K-12	105.00
A55	Enroll K-3 HighPov	819.00
A5B	Enroll R&N 4	0.00
A5C	Enroll R&N 5-6	0.00
A6A1	Enroll 1	355.00
A6A2	Enroll 2	341.00
A6A3	Enroll 3	336.00
A7a	Enroll 4	309.00
A8a5	Enroll 5	294.00
A8a6	Enroll 6	307.00
B1	Enroll SpEd 0-PK	90.00
B2	Enroll SpEd K-21	625.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	210.00
Z298	Enroll K-8	2,785.00
Z299	Enroll R&N K-8	0.00

Cheney School District
Spokane CountyF-203 Assumptions Report
F-203 2012-13 School YearEducational Service District 101
CCDDD 32360**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
Z472	Enroll Total Entered	3,900.00

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	0.00
E55	Enroll 9-12 CTE exp	0.00
E56	Enroll 9-12 CTE prep	200.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33	CIS Mix	1.60000
A37	CIS Mix CTE 9-12	1.74000
170A	CIS Mix CTE 7-8	0.00000
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	1,058.00
C1	Enroll Total PY for LAP	3,850.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.29290
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Cheney School District
Spokane CountyF-203 Assumptions Report
F-203 2012-13 School YearEducational Service District 101
CCDDD 32360**Estimated Revenues****Levies and Levy Transfers**

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

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	1,655,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	390,000.00

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
A29	ALE Program Revenue Reduction	85,000.00
A30	Aggregate Hold Harmless Amount	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H1	Est Reimursable Stdnt Lunches Srvd	0.00

Cheney School District
Spokane CountyF-203 Assumptions Report
F-203 2012-13 School YearEducational Service District 101
CCDDD 32360**Estimated Revenues****Free and Reduced Meals**

Item Code		Item Name	Amount
H2	Est FRPB		105,000.00
H3	Est RPB		17,500.00
H4	Est RPL K3		28,000.00

Cheney School District
Spokane CountyF-203 Worksheet Report
F-203 2012-13 School YearEducational 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 (Not Including Program 31, 34 and 45) 1. District-Wide Staff Mix (Not Including Program 31, 34 and 45)	1.60000
Z344	B. School Generated - Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] $175.702 * 33,401.00 * 1.60000$	\$ 9,389,796.00
Z345	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [School CIS Salary Maint Total] $175.702 * 33,401.00 * 1.60000 - 9,389,796.00$	\$ 0.00
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] $9,389,796.00 + 0.00$	\$ 9,389,796.00
Z347	C. School Generated - Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] $11.591 * 57,739.00$	\$ 669,252.75
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] - [School CAS Salary Maint Total] $11.591 * 57,739.00 - 669,252.75$	\$ 0.00
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] $669,252.75 + 0.00$	\$ 669,252.75
Z350	D. School Generated - Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] $43.330 * 31,260.00$	\$ 1,354,495.80
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] - [School CLS Salary Maint Total] $43.330 * 31,260.00 - 1,354,495.80$	\$ 0.00
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] $1,354,495.80 + 0.00$	\$ 1,354,495.80

Cheney School District
Spokane CountyF-203 Worksheet Report
F-203 2012-13 School YearEducational Service District 101
CCDDD 32360

Z353	E. Other School Generated Entitlements		
	1. Substitutes	\$	98,631.25
	[TEACHERS FTE] * [Substitutes Days] * [Substitutes Rate]		
	162.372 * 4.000 * 151.86		
z475	Small School District and Remote & Necessary Substitutes	\$	0.00
	[SS RN CIS FTE] * [Teacher %] * [Substitutes Days] * [Substitutes Rate]		
	0.000 * 0 * 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	\$	209,692.08
	[Facilities FTE] * [CLS - Salary Maint]		
	6.708 * 31,260.00		
Z355	2. Facilities Salary Inc Total	\$	0.00
	[Facilities FTE] * [CLS - Salary Inc] - [Facilities Salary Maint Total]		
	6.708 * 31,260.00 - 209,692.08		
Z356	3. Facilities Salary Total	\$	209,692.08
	[Facilities Salary Maint Total] + [Facilities Salary Inc Total]		
	209,692.08 + 0.00		
Z357	B. District Generated - Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
	1. Warehouse Salary Maint Total	\$	38,387.28
	[Warehouse FTE] * [CLS - Salary Maint]		
	1.228 * 31,260.00		
Z358	2. Warehouse Salary Inc Total	\$	0.00
	[Warehouse FTE] * [CLS - Salary Inc] - [Warehouse Salary Maint Total]		
	1.228 * 31,260.00 - 38,387.28		
Z359	3. Warehouse Salary Total	\$	38,387.28
	[Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]		
	38,387.28 + 0.00		
Z360	C. District Generated - Technology - Classified Staff (CLS)		
	1. Technology Salary Maint Total	\$	72,648.24
	[Technology FTE] * [CLS - Salary Maint]		
	2.324 * 31,260.00		
Z361	2. Technology Salary Inc Total	\$	0.00
	[Technology FTE] * [CLS - Salary Inc] - [Technology Salary Maint Total]		
	2.324 * 31,260.00 - 72,648.24		

Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 72,648.24 + 0.00	\$	72,648.24
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Z363	D. Central Administration - Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] 9.515 * 31,260.00	\$	297,438.90
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] - [Central Admin CLS Salary Maint Total] 9.515 * 31,260.00 - 297,438.90	\$	0.00
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 297,438.90 + 0.00	\$	297,438.90
Z366	E. Central Admin - Certificated Administrative Staff (CAS) 1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] 3.252 * 57,739.00	\$	187,767.23
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] - [Central Admin CAS Salary Maint Total] 3.252 * 57,739.00 - 187,767.23	\$	0.00
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 187,767.23 + 0.00	\$	187,767.23

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III. Summary and Benefits

Item Code			Amount
	A. District Staffing Total Salaries		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 175.702 * 33,401.00 * 1.60000	\$	9,389,796.00
Z345	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [School CIS Salary Maint Total] 175.702 * 33,401.00 * 1.60000 - 9,389,796.00	\$	0.00
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 187,767.23 + 669,252.75	\$	857,019.98
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 0.00 + 0.00	\$	0.00
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] 1,354,495.80 + 209,692.08 + 38,387.28 + 72,648.24 + 297,438.90	\$	1,972,662.30
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 + 0.00	\$	0.00
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] 9,389,796.00 + 0.00 + 857,019.98 + 0.00 + 1,972,662.30 + 0.00	\$	12,219,478.28

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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] (175.702 + 14.843) * 9,216.00	\$	1,756,062.72
Z377	2. CIS/CAS Insurance Inc Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Health Insurance Inc] (175.702 + 14.843) * 0.00	\$	0.00
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [Health Insurance] * [CLS Health Factor] 63.105 * 9,216.00 * 1.152	\$	669,975.18
Z379	4. CLS Insurance Inc Total [District Total CLS FTE] * [Health Insurance Inc] * [CLS Health Factor] 63.105 * 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] (9,389,796.00 + 857,019.98) * 0.16340	\$	1,674,329.73
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15700	\$	0.00
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 1,972,662.30 * 0.18730	\$	369,479.65
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.15230	\$	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] 1,756,062.72 + 0.00 + 669,975.18 + 0.00 + 1,674,329.73 + 0.00 + 369,479.65 + 0.00	\$	4,469,847.28

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Z385	C. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 74.00 * 4,961.76	\$	367,170.24
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 1.00 * 5,856.48	\$	5,856.48
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 367,170.24 + 5,856.48	\$	373,026.72
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] 215,636.00 + 585,969.00 + 231,546.00 + 491,545.00 + 35,816.00 + 290,302.00 + 201,095.00	\$	2,051,909.00
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] 2,051,909.00 + 0.00 + 0.00	\$	2,051,909.00

Cheney School District
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CCDDD 32360F-203 Worksheet Report
F-203 2012-13 School Year**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 GenEd MSOC] + [Total CTE/Skills] 98,631.25 + 0.00 + 12,219,478.28 + 4,469,847.28 + 373,026.72 + 2,051,909.00 + 1,174,973.69	\$ 20,387,866.22
Z457	2. Guar Entlmt per Student [Total Guaranteed Entitlement] / ([Enroll Total] + [Enroll Run Start] + [Enroll Run Start CTE]) 20,387,866.22 / (3,900.00 + 74.00 + 1.00)	\$ 5,129.02
Z246	3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] 3,296.46 + 1,205.81 + 26.41 + 554.57	\$ 5,083.25
Z266	4. CTE Min [CTE Min Less Indirects] + [CTE Min Running Start less Indirects] 1,042,366.09 + 5,446.53	\$ 1,047,812.62
	5. 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] 2,799,146.48 × 0.29290	\$	819,870.00
A28	e. Federal Forest Account 5500 Deduction	\$	0.00
Z456	f. Fire District Payment [Enroll Fire Dist] × [Fire Dist Rate] 1,058.00 × 1.10	\$	1,163.80
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] 20,387,866.22 - 0.00 - 0.00 - 85,000.00 + 0.00 + 0.00 - 819,870.00 - 0.00 + 1,163.80 + 0.00	\$	19,484,160.02

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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 $[\text{CTE 9-12 CIS FTE}] * [\text{CIS - Salary Maint}] * [\text{CIS Mix}]$ $9.437 * 33,401.00 * 1.60000$
Z125	2. CTE 9-12 CIS Salary Inc $[\text{CTE 9-12 CIS FTE}] * [\text{CIS - Salary Inc}] * [\text{CIS Mix}] - [\text{CTE 9-12 CIS Salary Maint}]$ $9.437 * 33,401.00 * 1.60000 - 504,328.38$
Z126	3. CTE 9-12 CIS Salary Total $[\text{CTE 9-12 CIS Salary Maint}] + [\text{CTE 9-12 CIS Salary Inc}]$ $504,328.38 + 0.00$
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)
Z127	1. CTE 9-12 CAS Salary Maint $[\text{CTE 9-12 CAS FTE}] * [\text{CAS - Salary Maint}]$ $0.820 * 57,739.00$
Z128	2. CTE 9-12 CAS Salary Inc $[\text{CTE 9-12 CAS FTE}] * [\text{CAS - Salary Inc}] - [\text{CTE 9-12 CAS Salary Maint}]$ $0.820 * 57,739.00 - 47,345.98$
Z129	3. CTE 9-12 CAS Salary Total $[\text{CTE 9-12 CAS Salary Maint}] + [\text{CTE 9-12 CAS Salary Inc}]$ $47,345.98 + 0.00$

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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] 10.257 * 9,216.00	\$	94,528.51
Z131	2. CTE 9-12 Cert Insurance Inc [CTE 9-12 CIS CAS FTE] * [Health Insurance Inc] 10.257 * 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] (504,328.38 + 47,345.98) * 0.16340	\$	90,143.59
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) * 0.15700	\$	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] 94,528.51 + 0.00 + 90,143.59 + 0.00 + 36,097.23 + 0.00 + 19,906.99 + 0.00	\$	240,676.32
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 + 9.033) * 4.000 * 151.86	\$	5,487.01
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] 504,328.38 + 47,345.98 + 106,284.00 + 240,676.32 + 270,852.00 + 5,487.01	\$	1,174,973.69

Cheney School District
Spokane CountyF-203 Worksheet Report
F-203 2012-13 School YearEducational Service District 101
CCDDD 32360**II. Special Education Excess Cost Allocation - Acct 4121**

Item Code		Amount	
B1	A. Birth - Pre K		90.00
B2	B. Kindergarten - Age 21		625.00
Z272	C. Enroll BEA Resident [Enroll Total w/ Run Start] + [Adj Resident BEA] 3,975.00 + 0.00		3,975.00
Z273	D. Enroll SpEd% K-21 [Enroll SpEd K-21] ÷ [Enroll BEA Resident] 625.00 ÷ 3,975.00		0.1572
Z274	E. SpEd K-21 Fund% If [Enroll SpEd% K-21] < or = [SpEd Max Fund %] Then: [Enroll SpEd% K-21] Else: [SpEd Max Fund %] If 0.1572 < or = 0.12700 Then: 0.1572 Else: 0.12700		0.1270
Z275	F. Enroll SpEd K-21 Funded [Enroll BEA Resident] × [SpEd K-21 Fund%] 3,975.00 × 0.1270		504.83
Z246	G. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] 3,296.46 + 1,205.81 + 26.41 + 554.57	\$	5,083.25
Z277	I. SpEd 0-PK Allocation If [Co-op SpEd Alloc Rate] > 0 Then: [Enroll SpEd 0-Pk] × [Co-op SpEd Alloc Rate] × [SpEd 0-PK Alloc Factor] Else: [Enroll SpEd 0-PK] × [SpEd BEA Rate] × [SpEd 0-PK Alloc Factor] If 0.00 > 0 Then: 90.00 × 0.00 × 1.15 Else: 90.00 × 5,083.25 × 1.15	\$	526,116.38
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} × 625.00 Else: {(5,083.25 × 0.9309) - 20.37} × 504.83	\$	2,378,570.87
B4	L. State Safety Net Award	\$	0.00
N7	M. Total 4121 [SpEd 0-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc] 526,116.38 + 2,378,570.87 + 0.00 + 0.00 + 0.00	\$	2,904,687.25

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

Item Code			Amount
B2	N. Kindergarten - Age 21		625.00
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 625.00 Else: 5,083.25 x 625.00	\$	3,177,031.25
N9	P. Allowance for Districtwide 3121 Expenditures - State Recovery Rate		0.1350
Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] ÷ (1 + [Districtwide Allow]) 3,177,031.25 ÷ (1 + 0.1350)	\$	2,799,146.48
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.		0.29290
Z288	d. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] x [% Stdnt Avg FTE SpEd] 2,799,146.48 x 0.29290	\$	819,870.00
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 2,904,687.25 + 819,870.00	\$	3,724,557.25

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]) (1,242.00 * 0)	60.858
Z220 CIS BEA FTE 4 ([Enroll 4] * [Pupil NoEnh 4 CIS]) (309.00 * 0)	14.214
Z221 CIS BEA FTE 5-6 ([Enroll 5-6] * [Pupil 5-6 CIS]) (601.00 * 0)	27.646
Z222 CIS BEA FTE 7-8 ([Enroll 7-8] * [Pupil 7-8 CIS]) (633.00 * 0)	29.118
Z223 CIS BEA FTE 9-12 ([Enroll 9-12] * [Pupil 9-12 CIS]) (1,115.00 * 0)	51.290
Z224 CIS BEA FTE K-12 ([CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / [Enroll Total] (60.858 + 14.214 + 27.646 + 29.118 + 51.290) / 3,900.00	0.047406

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Salary Allocation

Item Code	Amount
Z225	CIS BEA Salary Maint Total $[CIS\ BEA\ FTE\ K-12] * [CIS - Salary\ Maint] * [CIS\ Mix]$ $0.047406 * 33,401.00 * 1.60000$
Z226	CIS BEA Salary Inc Total $[CIS\ BEA\ FTE\ K-12] * [CIS - Salary\ Inc] * [CIS\ Mix] - [CIS\ BEA\ Salary\ Maint\ Total]$ $0.047406 * 33,401.00 * 1.60000 - 2,533.45$
Z227	CIS BEA Salary Total $[CIS\ BEA\ Salary\ Maint\ Total] + [CIS\ BEA\ Salary\ Inc\ Total]$ $2,533.45 + 0.00$
Z228	CAS BEA Salary Maint Total $[CAS\ BEA\ FTE\ K-12] * [CAS - Salary\ Maint]$ $0.00400 * 57,739.00$
Z229	CAS BEA Salary Inc Total $[CAS\ BEA\ FTE\ K-12] * [CAS - Salary\ Inc] - [CAS\ BEA\ Salary\ Maint\ Total]$ $0.00400 * 57,739.00 - 230.96$
Z230	CAS BEA Salary Total $[CAS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]$ $230.96 + 0.00$
Z231	CLS BEA Salary Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS - Salary\ Maint]$ $0.01702 * 31,260.00$
Z232	CLS BEA Salary Inc Total $[CLS\ BEA\ FTE\ K-12] * [CLS - Salary\ Inc] - [CLS\ BEA\ Salary\ Maint\ Total]$ $0.01702 * 31,260.00 - 532.05$
Z233	CLS BEA Salary Total $[CLS\ BEA\ Salary\ Maint\ Total] + [CLS\ BEA\ Salary\ Inc\ Total]$ $532.05 + 0.00$
Z234	TOTAL Salary BEA $[CIS\ BEA\ Salary\ Total] + [CAS\ BEA\ Salary\ Total] + [CLS\ BEA\ Salary\ Total]$ $2,533.45 + 230.96 + 532.05$

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Health\ Insurance]$ $(0.047406 + 0.00400) * 9,216.00$	\$ 473.76
Z236	2. CIS/CAS BEA Insurance Inc Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Health\ Insurance\ Inc]$ $(0.047406 + 0.00400) * 0.00$	\$ 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 $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(2,533.45 + 230.96) * 0.16340$	\$ 451.70
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(0.00 + 0.00) * 0.15700$	\$ 0.00
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $532.05 * 0.18730$	\$ 99.65
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $0.00 * 0.15230$	\$ 0.00
Z243	9. TOTAL Benefits BEA $[CIS/CAS\ BEA\ Insurance\ Maint\ Total] + [CIS/CAS\ BEA\ Insurance\ Inc\ Total] + [CLS\ BEA\ Insurance\ Maint\ Total] + [CLS\ BEA\ Insurance\ Inc\ Total] + [CIS/CAS\ BEA\ Benefits\ Maint\ Total] + [CIS/CAS\ BEA\ Benefits\ Inc\ Total] + [CLS\ BEA\ Benefits\ Maint\ Total] + [CLS\ BEA\ Benefits\ Inc\ Total]$ $473.76 + 0.00 + 180.70 + 0.00 + 451.70 + 0.00 + 99.65 + 0.00$	\$ 1,205.81

Substitutes BEA

Item Code		Amount	
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teacher\ %]) * [Substitutes\ Days] * [Substitutes\ Rate]$ $(0.047406 * 0) * 4,000 * 151.86$	\$	26.41

MSOC BEA

Item Code		Amount	
Z245	MSOC BEA Per Student	\$	554.57

3. BEA Rate for Special Education

Item Code		Amount	
Z246	Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student]$ $3,296.46 + 1,205.81 + 26.41 + 554.57$	\$	5,083.25

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IV. Learning Assistance Program (LAP) – Acct 4155

Item Code			Amount
Z067	A. LAP Students ([Enroll Total PY for LAP] * [LAP District Poverty %]) (3,850.00 * 0.5147)		1,981.60
Z068	B. LAP CIS FTE (([LAP Students] * [LAP Hr/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((1,981.60 * 1.51560 * 36.00) / 15.00) / 900.00		8.009
Z069	C. LAP CIS Salary Maint ([LAP CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (8.009 * 33,401.00 * 1.60000)	\$	428,013.77
Z070	D. LAP CIS Salary Inc ([LAP CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [LAP CIS Salary Maint]) (8.009 * 33,401.00 * 1.60000 - 428,013.77)	\$	0.00
Z071	E. LAP CIS Insurance ([LAP CIS FTE] * [Health Insurance]) (8.009 * 9,216.00)	\$	73,810.94
Z072	F. LAP CIS Insurance Inc ([LAP CIS FTE] * [Health Insurance Inc]) (8.009 * 0.00)	\$	0.00
Z073	G. LAP CIS Benefits Maint ([LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (428,013.77 * 0.16340)	\$	69,937.45
Z074	H. LAP CIS Benefits Inc ([LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (0.00 * 0.15700)	\$	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]) (428,013.77 + 0.00 + 73,810.94 + 0.00 + 69,937.45 + 0.00 + 0.00)	\$	571,762.16

Cheney School District
Spokane County

F-203 Worksheet Report
F-203 2012-13 School Year

Educational Service District 101
CCDDD 32360

V. Transitional Bilingual Program (TBIP) - Acct 4165

Item Code		Amount
A53	A. Kindergarten - Grade 12	105.00
Z077	B. TBIP CIS FTE (([Enroll TBIP K-12] * [TBIP Hr/Stdnt] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((105.00 * 4.7780 * 36.00) / 15.00) / 900.00	1.338
Z078	C. TBIP CIS Salary Maint ([TBIP CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (1.338 * 33,401.00 * 1.60000)	\$ 71,504.86
Z079	D. TBIP CIS Salary Inc ([TBIP CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [TBIP CIS Salary Maint]) (1.338 * 33,401.00 * 1.60000 - 71,504.86)	\$ 0.00
Z080	E. TBIP CIS Insurance ([TBIP CIS FTE] * [Health Insurance]) (1.338 * 9,216.00)	\$ 12,331.01
Z081	F. TBIP CIS Insurance Inc ([TBIP CIS FTE] * [Health Insurance Inc]) (1.338 * 0.00)	\$ 0.00
Z082	G. TBIP CIS Benefits Maint ([TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (71,504.86 * 0.16340)	\$ 11,683.89
Z083	H. TBIP CIS Benefits Inc ([TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (0.00 * 0.15700)	\$ 0.00
M48	I. 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	J. 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]) (71,504.86 + 0.00 + 12,331.01 + 0.00 + 11,683.89 + 0.00 + 0.00)	\$ 95,519.76

Cheney School District
Spokane County

F-203 Worksheet Report
F-203 2012-13 School Year

Educational 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]) (3,975.00 * 0.02314)		91.98
Z087	B. HiCap CIS FTE (([HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year]) / [HiCap Class Size]) / [Instruct Hr/Year] ((91.98 * 2.1590 * 36.00) / 15.00) / 900.00		0.530
Z088	C. HiCap CIS Salary Maint ([HiCap CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.530 * 33,401.00 * 1.60000)	\$	28,324.05
Z089	D. HiCap CIS Salary Inc ([HiCap CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [HiCap CIS Salary Maint]) (0.530 * 33,401.00 * 1.60000 - 28,324.05)	\$	0.00
Z090	E. HiCap CIS Insurance ([HiCap CIS FTE] * [Health Insurance]) (0.530 * 9,216.00)	\$	4,884.48
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Health Insurance Inc]) (0.530 * 0.00)	\$	0.00
Z092	G. HiCap CIS Benefits Maint ([HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (28,324.05 * 0.16340)	\$	4,628.15
Z093	H. HiCap CIS Benefits Inc ([HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (0.00 * 0.15700)	\$	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]) (28,324.05 + 0.00 + 4,884.48 + 0.00 + 4,628.15 + 0.00 + 0.00)	\$	37,836.68

Cheney School District
Spokane CountyF-203 Worksheet Report
F-203 2012-13 School YearEducational 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 Rdcd F&R Bfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] 0.00 + 18,375.00 + 5,250.00 + 11,200.00	\$	34,825.00
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] 0.00 * 0.000000		0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] 105,000.00 * 0.175000		18,375.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] 17,500.00 * 0.30		5,250.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] 28,000.00 * 0.4000		11,200.00

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] 1,655,000.00 + 0.00	\$	1,655,000.00

2013 LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE

REPORT F-780

Page 1

32360 Cheney School District

5/4/2012

BUDGET

SUMMARY

A. 2013	Levy Base (Sched. I, Line F)	\$	35,386,663
B. 2013	Levy Authority Percentage (Prior Year %)		28.00%
C.	Levy Authority Before Transfers (A * B)	\$	9,908,266
D.	Nonhigh and Interdistrict Transfers (Schedule IV, Line E)	\$	(22,989)
E.	Levy Authority After Transfers (C + D)	\$	9,885,277
F.	Maximum 2013 Local Effort Assistance (Sch. II, Line G)	\$	1,096,933
G. 2013	Calculated Levy Authority (E - F) (Adjusted rounding)	\$	8,788,344

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SCHEDULE I -	2013 REQUESTED LEVY BASE-->	\$	8,500,000
	2013 ROLLBACK----->	\$	-

A.	State 2011-2012 School Year Allocations Through OSPI:		
3100	Basic Education (Rpt. 1191 August Rpt)	\$	19,235,074.00
3100	Basic Education Tech College Direct Pay.	\$	-
310004	Full Day Kindergarten (Rpt. 1197 Column A)	\$	-
3121	Special Education Program (Rpt. 1197 Column A)	\$	778,854.38
4121	Special Education Program (Rpt. 1197 Column A)	\$	2,827,244.00
4134	Middle School Vocational (Rpt. 1197 Column A).	\$	-
4155	Learning Assistance Program (Rpt. 1197 Column A).	\$	509,333.00
4165	Transitional Bilingual (Rpt. 1197)	\$	89,143.00
4166	Student Achievement (Rpt. 1197)	\$	-
4174	Highly Capable (Rpt. 1197)	\$	37,439.00
4198	School Food Services (Rpt. 1197)	\$	20,352.00
4199	Transportation - Operations (Rpt. 1197)	\$	1,653,705.00
4499	Transportation Reimb. - Depreciation (Rpt. 1197)	\$	399,829.00
SSB 2893	Adjustment I-728 @ \$505*3801.25 FTE	\$	1,913,824.00
SSB 2893	Adjustment I-732 COLA @OSPI Calculation	\$	1,351,221.00
SSB 2893	Adjustment K-4 Staff Ratio Reduction OSPI Calculation	\$	551,693.00
	TOTAL STATE ALLOCATIONS	\$	29,367,711.38

B. Federal 2011-2012 School Year Allocations based upon Rpt 1197:

6111	ARRA Title I (Rpt. 1197)	\$	3,641.00
6119	ARRA Title II (Rpt. 1197)	\$	3,766.00
6124	Special Education Supple. (Rpt. 1197 Column A)	\$	730,233.00
6138	Secondary Vocational Ed., P.L. 98-524 (Rpt. 1197)	\$	28,847.00
6151	Remediation, ESSIA, Title 1 (Rpt. 1197)	\$	763,445.00
6152	No child left behind ESSIA Title II (Rpt. 1197)	\$	280,283.00
6152	District Safe and Drug Free Allocation (Through ESD 101)	\$	-
6164	Bilingual, Title VII, (SPI) (Rpt. F - 1197)	\$	14,108.00
6176	Targeted Asst, ESSIA, P.L. 100-297 (Rpt. 1197)	\$	24,596.00
6198	School Food Services (Rpt. 1197)	\$	880,000.00
	TOTAL 11-12 FEDERAL ALLOCATIONS	\$	2,728,919.00

C. Federal 2010-2011 School Year Revenues from F-196:

6100	Special Purpose Grants, OSPI (Rpt. F - 196)	\$	5,962.00
6200	Direct Special Purpose Grants (Rpt. F - 196)	\$	-
6300	Federal Grants Thru Other Agencies (Rpt. F - 196)	\$	-
6310	Special Purpose, Medicaid Admin Match (From DSHS)	\$	182,818.00
6321	Special Purpose, Medicaid Reimbursement (From DSHS)	\$	74,077.00
6352	Special Purpose, School Improvement	\$	-
6998	USDA Commodities (Rpt. F - 196)	\$	71,597.00
	TOTAL 10-11 FEDERAL ALLOCATIONS	\$	334,454.00

D. Percentage change in the Implicit Price Deflator for the prior 12 months		2.000%
E. Total Federal 10-11 Revenue adjusted by the Price Deflator	\$	341,143
F. Revenues received as a fiscal agent	\$	-
G. Total State and Federal Revenues in Levy Base (A + B + E)	\$	32,437,773
H. % Increase in Basic Ed. Funding Per Pupil, 2011-12 TO 2012-13 .		5.00%
I. Excess Levy Base [D * (1 + (E / 0.55))]	\$	35,386,662

Data is from OSPI and District estimates.

SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)

A. Levy Authority After Transfers Line E.	\$	9,885,277
B. Levy Aut Levy Authority Percentage (Prior Year %)		28.00%
C. District 14% Levy Amount (A / B) * .14	\$	4,942,638
D. 2011 Adj. Assessed Valuation, 2011 Levies (Sched. V)	\$	2,794,967,252
E. District 14% Levy Rate (C * 1000 / D)	\$	1.768
F. Statewide Average 14% Levy Rate (OSPI Calc.)	\$	1.377
G. Maximum 2013 LEA ((E - F) / E) * C * 1	\$	1,093,409

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ACTUAL ----> \$ 1,096,933

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 2012	7,700,000	0	7,700,000	42.00	3,234,000
Spring 2013	8,500,000	0	8,500,000	57.00	4,845,000
1100 TOTAL LOCAL TAXES:					8,079,000

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 2012	0	0.000	0	0.00	XXXXX
Spring 2013	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.

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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/ Collection	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2012	5,100,000	0	5,100,000	42.00	2,142,000
Spring 2013	5,000,000	0	5,000,000	57.00	2,850,000
1100 TOTAL LOCAL TAXES:					4,992,000

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 2012	0	0.000	0	0.00	XXXXX
Spring 2013	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).

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 2012-2013), 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 IX. 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.

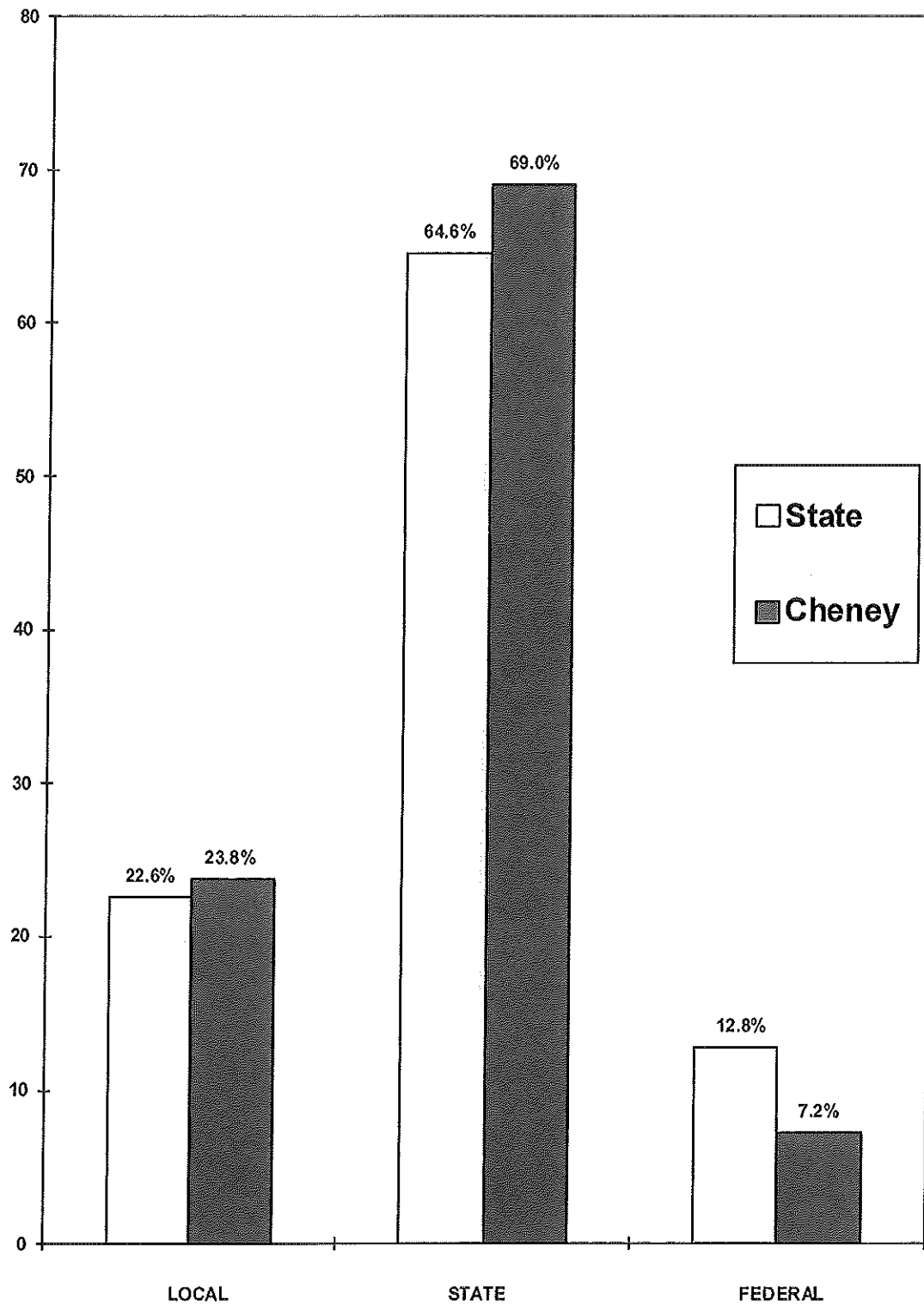
Revenues from Other Agencies

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
Comparisons of All State School Districts and Cheney



State data from the 2010-11 school fiscal year.

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
LOCAL TAXES			
1100 Local Property Tax	6,926,884	7,497,000	8,079,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	380	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	6,927,264	7,497,000	8,079,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	290,121	305,000	310,000
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	25,990	30,000	30,000
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	26,441	25,000	25,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	433,503	450,000	445,000
2300 Investment Earnings	31,642	35,000	24,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	1,941	2,000	47,000
2600 Fines and Damages	3,035	4,000	3,000
2700 Rentals and Leases	19,456	25,000	20,000
2800 Insurance Recoveries	151	5,000	7,902
2900 Local Support Nontax, Unassigned	101,255	108,321	92,764
2910 E-Rate	78,411	70,000	50,000
2000 TOTAL LOCAL SUPPORT NONTAX	1,011,947	1,059,321	1,054,666
STATE, GENERAL PURPOSE			
3100 Apportionment	17,708,209	18,762,545	19,484,160

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
3121 Special Education--General Apportionment	822,419	821,989	819,870
3300 Local Effort Assistance	1,314,271	1,057,546	991,348
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	19,844,900	20,642,080	21,295,378
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	2,769,904	2,842,511	2,904,687
4126 State Institutions, Special Education	0	0	0
4134 Middle School Career and Technical Education	0	0	XXXXX
4155 Learning Assistance	527,733	509,751	571,762
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	178,858	162,177	245,354
4159 Institutions-Juveniles in Adult Jails	0	0	0
4163 Promoting Academic Success	0	XXXXX	XXXXX
4165 Transitional Bilingual	67,878	70,835	93,504
4166 Student Achievement	0	0	0
4174 Highly Capable	35,106	36,692	37,837
4175 Professional Development	0	XXXXX	XXXXX
4188 Day Care	0	0	0
4198 School Food Services	23,823	34,823	34,825
4199 Transportation--Operations	1,645,970	1,651,585	1,655,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 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	5,249,273	5,308,374	5,542,969
FEDERAL, GENERAL PURPOSE			

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	24,662	25,000	17,481
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	5,607	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	30,268	25,000	17,481
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	5,463	0	0
6111 Federal Stimulus--Title I	186,501	0	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	791,813	0	0
6114 Federal Stimulus--IDEA	372,312	0	0
6118 Federal Stimulus--Competitive Grants	164	0	0
6119 Federal Stimulus--Other	15,304	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6124 Special Education--Supplemental	718,229	723,339	747,091
6138 Secondary Vocational Education	29,776	28,000	27,580
6146 Skills Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	625,162	773,138	692,952
6152 School Improve, Fed Other Title Grants under ESEA, Fed	345,124	277,250	274,775
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)	13,546	14,000	14,108
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Day Care	0	0	0
6189 Other Community Services	0	0	0

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
6198 School Food Services	894,010	866,000	876,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	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
6224 Special Education--Supplemental	0	0	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
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	500,000	500,000
6310 Medicaid Administrative Match	84,895	130,000	70,000
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0

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Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
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	62,603	0	0
6324 Special Education--Supplemental	0	0	0
6338 Secondary Vocational Education	0	0	0
6345 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	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	56,420	80,000	70,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,201,322	3,391,727	3,272,506
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	27,366	0	0
7131 Vocational Education	0	0	0
7145 Skills Center	0	0	0
7163 Promoting Academic Success	0	XXXXX	XXXXX
7189 Other Community Services	0	0	0

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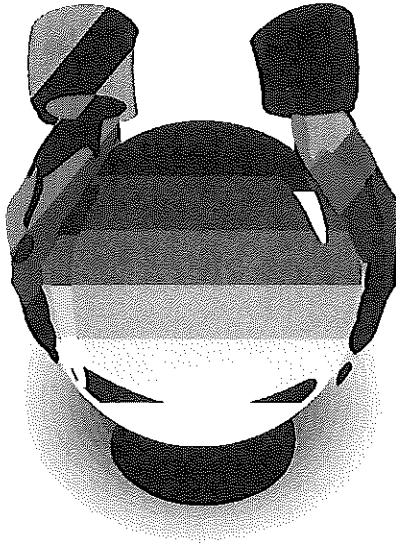
Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	17,892	43,000	43,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	45,258	43,000	43,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	10,513	510,000	510,000
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	XXXXX	0
8500 Nonfederal, ESD	1,748	85,000	85,000
8000 TOTAL REVENUES FROM OTHER ENTITIES	12,261	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	82,585	223,498	0
9000 TOTAL OTHER FINANCING SOURCES	82,585	223,498	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	37,405,080	38,785,000	39,900,000

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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 extra curricular 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 2012-2013 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.

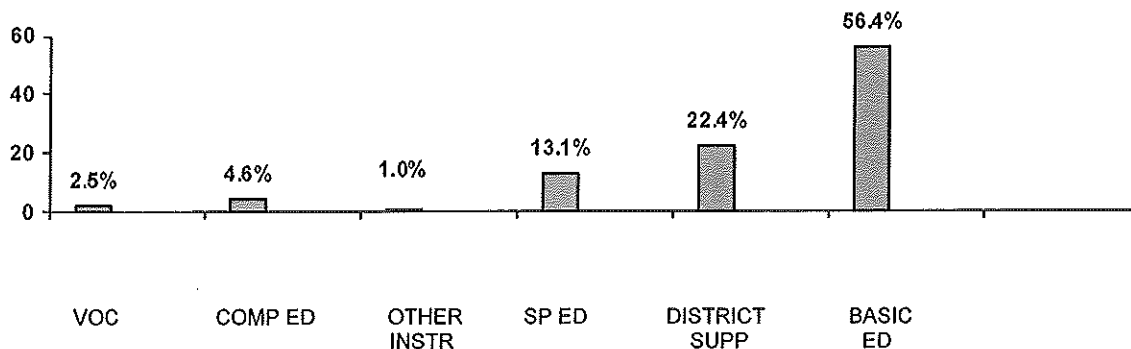
Nutritional Program

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.

Expenditure by Program



Cheney School District No.360

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2010-2011	(2) % of Total	(3) Budget 2011-2012	(4) % of Total	(5) Budget 2012-2013	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,827.96		3,841.00		3,975.00	
FTE Certificated Employees	281.127		270.572		279.670	
FTE Classified Employees	150.765		151.787		151.892	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	37,405,080		38,785,000		39,900,000	
Total Expenditures	37,721,976		39,720,001		40,850,020	
Total Beginning Fund Balance	2,962,351		2,525,000		2,650,000	
Total Ending Fund Balance	2,645,454		1,589,999		1,699,980	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	20,487,437	54.31	22,635,998	56.99	23,040,789	56.40
Federal Stimulus	1,353,751	3.59	0	0.00	0	0.00
Special Education Instruction	5,187,925	13.75	5,329,592	13.42	5,361,355	13.12
Vocational Instruction	1,042,853	2.76	971,146	2.44	1,020,608	2.50
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,731,198	4.59	1,813,558	4.57	1,899,140	4.65
Other Instructional Programs	402,693	1.07	378,207	0.95	373,043	0.91
Community Services	26,441	0.07	25,000	0.06	25,000	0.06
Support Services	7,489,679	19.85	8,566,500	21.57	9,130,085	22.35
Total - Program Groups	37,721,976	100.00	39,720,001	100.00	40,850,020	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	23,145,290	61.36	24,724,504	62.25	25,331,362	62.01
Teaching Support	3,604,201	9.55	3,650,769	9.19	3,553,169	8.70
Other Supportive Activities	6,620,926	17.55	6,828,905	17.19	7,312,802	17.90
Building Administration	1,904,316	5.05	1,992,304	5.02	2,028,903	4.97
Central Administration	2,447,244	6.49	2,523,519	6.35	2,623,784	6.42
Total - Activity Groups	37,721,976	100.00	39,720,001	100.00	40,850,020	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	18,285,172	48.47	18,174,746	45.76	18,827,698	46.09
Classified Salaries	5,945,361	15.76	5,875,758	14.79	5,975,883	14.63

Cheney School District No.360

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2010-2011	(2)\n% of Total1	(3) Budget 2011-2012	(4) % of Total2	(5) Budget 2012-2013	(6) % of Total3
Employee Benefits and Payroll Taxes	7,901,808	20.95	8,548,175	21.52	8,566,902	20.97
Supplies, Instructional Resources and Noncapitalized Items	2,340,669	6.21	3,949,618	9.94	4,088,760	10.01
Purchased Services	2,960,925	7.85	2,950,704	7.43	3,190,971	7.81
Travel	106,263	0.28	101,000	0.25	110,041	0.27
Capital Outlay	181,778	0.48	120,000	0.30	89,765	0.22
Total - Objects	37,721,976	100.00	39,720,001	100.00	40,850,030	100.00

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EXPENDITURE BY PROGRAM

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
REGULAR INSTRUCTION			
01 Basic Education	20,487,437	22,209,397	22,570,502
02 Alternative Learning Experience	0	426,601	470,287
00 TOTAL REGULAR INSTRUCTION	20,487,437	22,635,998	23,040,789
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	180,918	0	0
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSP)	794,349	0	0
14 Federal Stimulus - IDEA	363,032	0	0
18 Federal Stimulus - Competitive Grants	607	0	0
19 Federal Stimulus - Other	14,845	0	0
10 TOTAL FEDERAL STIMULUS	1,353,751	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	4,484,722	4,627,553	4,666,070
24 Special Education, Supplemental, Federal	696,029	702,039	688,285
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	7,173	0	7,000
20 TOTAL SPECIAL EDUCATION INSTRUCTION	5,187,925	5,329,592	5,361,355
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,014,000	935,667	984,637
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	28,853	35,479	35,971
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,042,853	971,146	1,020,608
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	605,777	755,503	687,101
52 School Improvement, Federal Other Title Grants under ESEA, Federal	341,635	299,926	262,532
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	552,670	510,973	586,195

Cheney School District No.360

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EXPENDITURE BY PROGRAM

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
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	151,485	165,313	234,825
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
63 Promoting Academic Success	0	XXXXX	XXXXX
64 Limited English Proficiency, Federal	13,280	13,581	14,131
65 Transitional Bilingual, State	60,953	68,262	114,356
66 Student Achievement, State	0	0	0
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	5,397	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,731,198	1,813,558	1,899,140
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable			
75 Professional Development, State	112,084	120,875	120,483
76 Targeted Assistance, Federal	11,133	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
79 Instructional Programs, Other	279,475	257,332	252,560
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	402,693	378,207	373,043
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	26,441	25,000	25,000
80 TOTAL COMMUNITY SERVICES	26,441	25,000	25,000
SUPPORT SERVICES			
97 Districtwide Support	4,499,744	5,312,385	5,690,663
98 School Food Services	1,301,034	1,391,870	1,427,173
99 Pupil Transportation	1,688,902	1,862,245	2,012,249
90 TOTAL SUPPORT SERVICES	7,489,679	8,566,500	9,130,085

Cheney School District No.360

EXPENDITURE BY PROGRAM

(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
37,721,976	39,720,001	40,850,020

TOTAL PROGRAM EXPENDITURES

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Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2010-2011	(2) % of Total	(3) Budget 2011-2012	(4) % of Total	(5) Budget 2012-2013	(6) % of Total
(0) Debit Transfers	220,682	XXXXX	210,000	XXXXX	210,000	XXXXX
(1) Credit Transfers	-220,682	XXXXX	-210,000	XXXXX	-210,000	XXXXX
(2) Certificated Salaries	18,285,172	48.47	18,174,746	45.76	18,827,698	46.09
(3) Classified Salaries	5,945,361	15.76	5,875,758	14.79	5,975,883	14.63
(4) Employee Benefits and Payroll Taxes	7,901,808	20.95	8,548,175	21.52	8,566,902	20.97
(5) Supplies and Materials	2,340,669	6.21	3,949,618	9.94	4,088,760	10.01
(7) Purchased Services	2,960,925	7.85	2,950,704	7.43	3,190,971	7.81
(8) Travel	106,263	0.28	101,000	0.25	110,041	0.27
(9) Capital Outlay	181,778	0.48	120,000	0.30	89,765	0.22
TOTAL EXPENDITURES	37,721,976	100.00	39,720,001	100.00	40,850,020	100.00

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Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2010-2011	(2) % of Total	(3) Budget 2011-2012	(4) % of Total	(5) Budget 2012-2013	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	21,825,527	57.86	23,362,372	58.82	23,916,926	58.55
28 Extracur	935,953	2.48	991,782	2.50	1,039,436	2.54
29 Pmt to SD	383,810	1.02	370,350	0.93	375,000	0.92
TOTAL TEACHING ACTIVITIES	23,145,290	61.36	24,724,504	62.25	25,331,362	62.01
TEACHING SUPPORT						
22 Lrn Resrc	560,458	1.49	541,969	1.36	560,369	1.37
24 Guid/Coun	998,395	2.65	1,025,607	2.58	948,661	2.32
25 Pupil M/S	278,538	0.74	276,750	0.70	279,968	0.69
26 Health	1,766,809	4.68	1,806,443	4.55	1,759,671	4.31
31 InstProDev	XXXXX	XXXXX	0	0.00	4,500	0.01
32 Inst Tech	XXXXX	XXXXX	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	3,604,201	9.55	3,650,769	9.19	3,553,169	8.70
OTHER SUPPORT ACTIVITIES						
42 Food	691,293	1.83	752,000	1.89	773,300	1.89
44 Operation	537,004	1.42	563,261	1.42	569,176	1.39
49 Transfers	-805	0.00	0	0.00	0	0.00
52 Operation	1,302,930	3.45	1,393,649	3.51	1,527,604	3.74
53 Maintnce	317,139	0.84	367,740	0.93	374,533	0.92
56 Insurance	51,677	0.14	55,000	0.14	55,000	0.13
59 Transfers	-214,502	-0.57	-188,750	-0.48	-188,750	-0.46
62 Grnd Mnt	346,473	0.92	331,461	0.83	396,929	0.97
63 Oper Bldg	1,057,313	2.80	1,147,316	2.89	1,099,706	2.69
64 Maintnce	674,655	1.79	588,156	1.48	608,712	1.49
65 Utilities	824,888	2.19	870,000	2.19	970,000	2.37
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	242,403	0.64	260,000	0.65	290,000	0.71
72 Info Sys	630,102	1.67	570,221	1.44	712,546	1.74
73 Printing	89,197	0.24	90,101	0.23	90,296	0.22
74 Warehouse	10,546	0.03	4,000	0.01	4,000	0.01
75 Mtr Pool	60,614	0.16	24,750	0.06	29,750	0.07
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 2010-2011	(2) % of Total	(3) Budget 2011-2012	(4) % of Total	(5) Budget 2012-2013	(6) % of Total
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	6,620,926	17.55	6,828,905	17.19	7,312,802	17.90
UNIT ADMINISTRATION						
23 Princ Off	1,904,316	5.05	1,992,304	5.02	2,028,903	4.97
TOTAL UNIT ADMINISTRATION	1,904,316	5.05	1,992,304	5.02	2,028,903	4.97
CENTRAL ADMINISTRATION						
11 Bd of Dir	82,768	0.22	84,000	0.21	104,000	0.25
12 Supt Off	282,576	0.75	264,549	0.67	265,430	0.65
13 Busns Off	466,252	1.24	482,045	1.21	499,772	1.22
14 HR	363,330	0.96	376,387	0.95	378,271	0.93
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	784,141	2.08	785,924	1.98	806,501	1.97
41 Supervisn	73,542	0.19	76,609	0.19	84,697	0.21
51 Supervisn	231,658	0.61	234,606	0.59	243,862	0.60
61 Supv Bldg	162,977	0.43	219,399	0.55	241,251	0.59
TOTAL CENTRAL ADMINISTRATION	2,447,244	6.49	2,523,519	6.35	2,623,784	6.42
TOTAL EXPENDITURES	37,721,976	100.00	39,720,001	100.00	40,850,020	100.00

Cheney School District No.360

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,590,948	0	0
2000 Local Nontax Support	748,317	312,000	130,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	5,000,000	7,000,000
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	17,408,125	10,500,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	19,747,390	15,812,000	7,130,000
EXPENDITURES			
10 Sites	1,243,689	1,507,000	50,000
20 Buildings	23,161,241	62,622,914	26,800,000
30 Equipment	1,251,536	458,588	220,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	48,773	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	25,705,238	64,588,502	27,070,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	82,585	223,498	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)	-6,040,433	-49,000,000	-19,940,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skills Center	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.861 Restricted from Bond Proceeds	43,259,152	49,496,000	19,320,000
G.L.862 Restricted from Levy Proceeds	1,795,352	1,447,000	620,000
G.L.863 Restricted from State Proceeds	0	0	0

Continued

Cheney School District No.360

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
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	57,000	60,000
G.L.890 Unassigned Fund Balance	450,848	0	0
F. TOTAL BEGINNING FUND BALANCE	50,750,520	51,000,000	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	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.861 Restricted from Bond Proceeds	43,259,152	49,496,000	0
G.L.862 Restricted from Levy Proceeds	1,223,656	1,447,000	0
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	0	0
G.L.890 Unassigned Fund Balance	227,279	-48,943,000	60,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	44,710,087	2,000,000	60,000

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

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2012-2013

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Cheney High School Remodel	500,000	0	0	500,000	0	0	0	0	0
Cheney Middle School	4,750,000	0	4,750,000	0	0	0	0	0	0
Crunk's Field	50,000	50,000	0	0	0	0	0	0	0
Network Switching Equipment	50,000	0	0	50,000	0	0	0	0	0
New West Plains Elementary	16,400,000	0	16,400,000	0	0	0	0	0	0
Nike Site	300,000	0	300,000	0	0	0	0	0	0
Roofing Replacement	100,000	0	100,000	0	0	0	0	0	0
Server Replacement	20,000	0	0	20,000	0	0	0	0	0
Student Computers	5,000	0	0	0	5,000	0	0	0	0
Student ID System	15,000	0	0	15,000	0	0	0	0	0
Telecommunications	130,000	0	0	130,000	0	0	0	0	0
Westwood Middle School	4,750,000	0	4,750,000	0	0	0	0	0	0
TOTAL EXPENDITURES	27,070,000	50,000	26,800,000	220,000	5,000	0	0	0	0

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Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,943,868	5,053,500	4,992,000
2000 Local Nontax Support	58,667	40,434	20,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	480,049	817,066	817,068
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,482,584	5,911,000	5,829,068
EXPENDITURES			
Matured Bond Expenditures	1,955,000	5,365,000	2,410,000
Interest on Bonds	3,164,338	3,290,000	3,487,676
Interfund Loan Interest	0	0	0
Bond Transfer Fees	944	250,000	251,392
Arbitrage Rebate	0	0	0
Underwriter's Fees	0	0	0
B. TOTAL EXPENDITURES	5,120,282	8,905,000	6,149,068
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)	-537,698	-2,994,000	-320,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	XXXXX	XXXXX	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	4,900,000	0
G.L.890 Unassigned Fund Balance	5,469,161	0	0
F. TOTAL BEGINNING FUND BALANCE	5,469,161	4,900,000	2,200,000
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.830 Restricted for Debt Service	XXXXX	XXXXX	1,880,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0

Continued

Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
G.L.889 Assigned to Fund Purposes	0	1,906,000	0
G.L.890 Unassigned Fund Balance	4,831,463	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	4,831,463	1,906,000	1,880,000

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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 1,2012
03-12-2009	8,075,000	5,700,000
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	610,000
TOTAL VOTED BONDS	86,515,000	80,870,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2012
TOTAL ALL BONDS	86,515,000	80,870,000 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.

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Cheney School District No.360

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
REVENUES			
100 General Student Body	138,584	372,000	398,000
200 Athletics	128,922	43,000	37,000
300 Classes	4,141	0	0
400 Clubs	113,498	0	0
600 Private Moneys	3,511	0	0
A. TOTAL REVENUES	388,656	415,000	435,000
EXPENDITURES			
100 General Student Body	78,125	357,000	383,000
200 Athletics	145,739	43,000	37,000
300 Classes	15,387	0	0
400 Clubs	97,629	0	0
600 Private Moneys	1,991	0	0
B. TOTAL EXPENDITURES	338,870	400,000	420,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	49,786	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	XXXXX	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	230,000	0
G.L.890 Unassigned Fund Balance	191,054	0	0
D. TOTAL BEGINNING FUND BALANCE	191,054	230,000	230,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	XXXXX	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	245,000	0
G.L.890 Unassigned Fund Balance	240,840	0	0

Cheney School District No.360

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
F. TOTAL ENDING FUND BALANCE (C+D) 1/	240,840	245,000	245,000

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

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Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	9,112	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	0	0	0
2300 Investment Earnings	7,562	8,000	2,000
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
4499 Transportation Reimbursement Depreciation	310,539	362,000	390,000
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	10,139	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	2,340	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)	339,692	370,000	392,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	339,692	370,000	392,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	513,524	0	629,000
34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0

Continued

Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
61 Bond/Levy Issuance and/or Election	XXXXX	700,000	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	XXXXX	0	0
Activity 85 Debt-Related Expenditures	0	XXXXX	XXXXX
D. TOTAL EXPENDITURES	513,524	700,000	629,000
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)	-173,832	-330,000	-237,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	400,000	537,000
G.L.890 Unassigned Fund Balance	591,399	0	0
H. TOTAL BEGINNING FUND BALANCE	591,399	400,000	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.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	70,000	300,000
G.L.890 Unassigned Fund Balance	417,567	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	417,567	70,000	300,000

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.