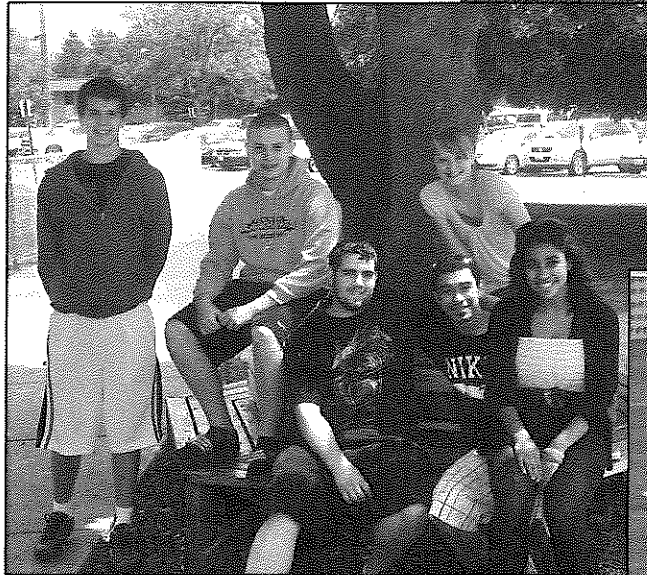
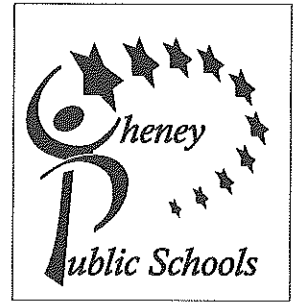
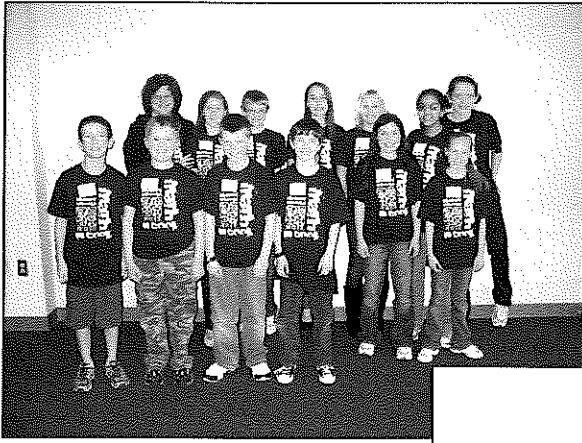




**2011-2012
BUDGET ADOPTION
July 20, 2011**

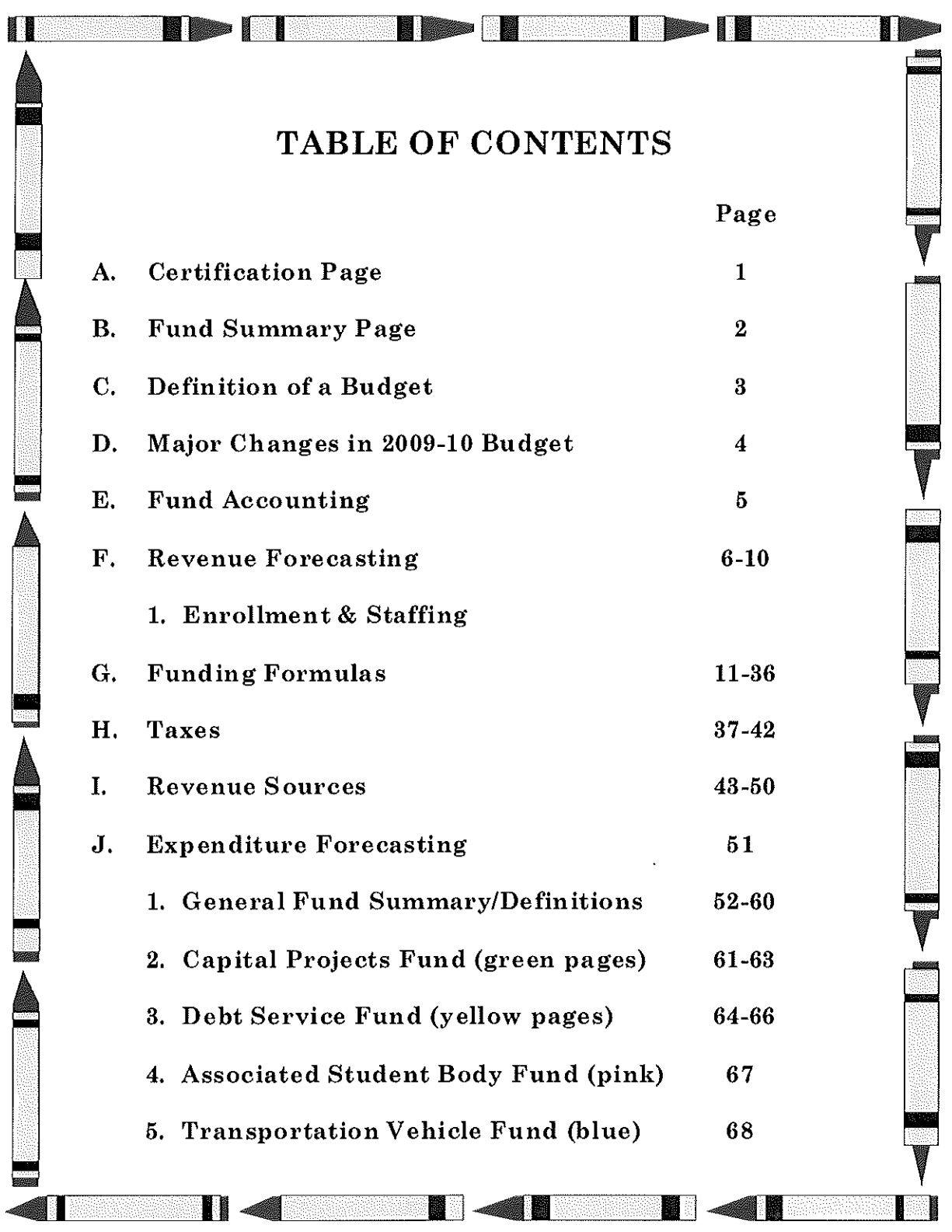
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CERTIFICATION

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

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.


 Secretary to the Board of Directors

7-20-2011

Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2011 through August 31, 2012.



ESD Superintendent or Designee

Date

7-28-11



OSPI Representative

Date

8-29-2011

Lock and Print Date: 07/21/2011



CHENEY SCHOOL DISTRICT NO. 360

BUDGET SUMMARY - FISCAL YEAR 2011-2012

SECTION A.

BUDGET SUMMARY	GENERAL FUND	A.S.B. FUND	DEBT SERVICE FUND	CAPITAL PROJ. FUND	T. V. F. FUND
BEGIN TOTAL FUND BALANCE	\$ 2,525,000 \$	230,000 \$	4,900,000 \$	51,000,000 \$	400,000
TOTAL EXPENDITURES	\$ 39,720,000 \$	400,000 \$	8,905,000 \$	64,588,502 \$	700,000
TRANSFERS OUT/OTHER FINANCING USES	\$ - \$	- \$	- \$	223,498 \$	-
TRANSFERS IN	\$ 223,498 \$	- \$	-	\$	-
REVENUES	\$ 38,561,502 \$	415,000 \$	5,911,000 \$	15,812,000 \$	370,000
REVENUES OVER/UNDER	\$ (935,000) \$	15,000 \$	(2,994,000) \$	(49,000,000) \$	(330,000)
ENDING FUND BALANCE	\$ 1,590,000 \$	245,000 \$	1,906,000 \$	2,000,000 \$	70,000

SECTION B.

EXCESS LEVIES FOR 2011 COLLECTION
APPROVED BY VOTERS FOR 2011 COLLECTION

\$ 7,700,000

ROLLBACK MANDATED BY
BOARD OF DIRECTORS

\$ -

NET EXCESS LEVY AMOUNT FOR 2011
COLLECTION AFTER ROLLBACK

\$ 7,700,000

4,850,000

XXXXXX

XXXXXX

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 2011-2012 BUDGET

CHENEY PUBLIC SCHOOLS

GENERAL FUND

Enrollment is projected at 3,750 Full Time Equivalent (FTE) students, up 10 students from the 2010-11 school year budget. Although the Statistical Cohort Survival model predicts 3,817, the District is being cautious with our enrollment growth estimate due to the economic uncertainties at both the local and state levels.

Staffing levels this year are reduced primarily via attrition by 8 certificated staff and 7 classified staff.

Revenues are projected at \$38,785,000 and are primarily determined by enrollment for state funding sources, categorical funding sources according to state and federal grants, and by local levy. Revenues are down \$65,000 from the 2010-2011 school year. The District lost \$1.2 million last year (2010-11 school year) and experienced an additional mid-year cut of \$500,000 for a total loss of \$1.7 million. Previous reductions to revenue sources such as K-4 class size enhancement, Initiative I-728, Initiative I-732 Cola, and non-Basic Education Act (BEA) grants are extended. New reductions for next year total \$1.975 million and include the loss of BEA funding for staff salaries (\$270,000), ALL federal stimulus funding support (\$1.3 million), Medicaid billing for special education students (\$130,000), LEA reduction due to the realignment of assessed valuation in the state (\$257,000) and LAP reduction (\$18,000). These substantial losses are partially offset by a \$630,000 increase in Levy proceeds for a net loss of \$1.345 million for the 2011-2012 school year.

Revenues as a percentage of total:	<u>2010-11</u>	<u>2011-12</u>
LOCAL AND LEVY	21.85%	23.6%
STATE	67.62%	68.7%
FEDERAL	10.53%	7.7%

Levy Lid remains capped at 28% of this year's state and federal funding sources. Cheney qualifies for an estimated calendar year levy authority cap of \$9,393,357. For the school year 2011-2012, the District's estimated allocation for levy equalization assistance (LEA) is \$1,057,000. Net is \$8,431,617 with a voter approved limit of \$7,700,000. Thus, there is no budgeted roll-back. However, levies will be certified in November as always. Overall levy rates are projected with no growth in assessed value this year with the Maintenance and Operations Levy rate at an estimated \$3.04 per \$1,000, and the Debt Service Levy rate at an estimated \$1.92 per \$1,000 for a total of \$4.96.

Expenditures are projected at \$39,720,000, up \$520,000 over the previous year, or 1.33%. The State of Washington continues to struggle with flat revenue levels and rising cost levels. For Cheney School District it is the same story, different year. Staff salaries are down, yet benefit costs are up \$450,000 due primarily to rising pension rates. Inflation in the form of rising fuel, food, and instructional supplies accounts for the balance of the increase in spending. All existing programs for students are maintained.

Fund Balance begins the year at approximately \$2,525,000. (Unreserved fund balance is closer to the \$1,900,000 mark.) The District Board of Directors declared a fiscal emergency as well as a modified education plan allowing the use of fund balance reserves to balance out the budget. Projected ending balance is at 4%.

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.

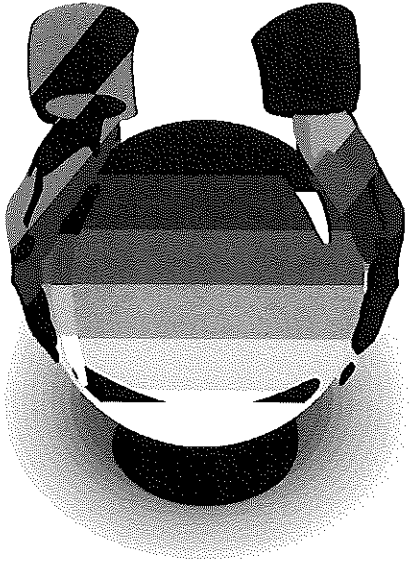
Debt Service Fund

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.

REVENUE FORECASTING



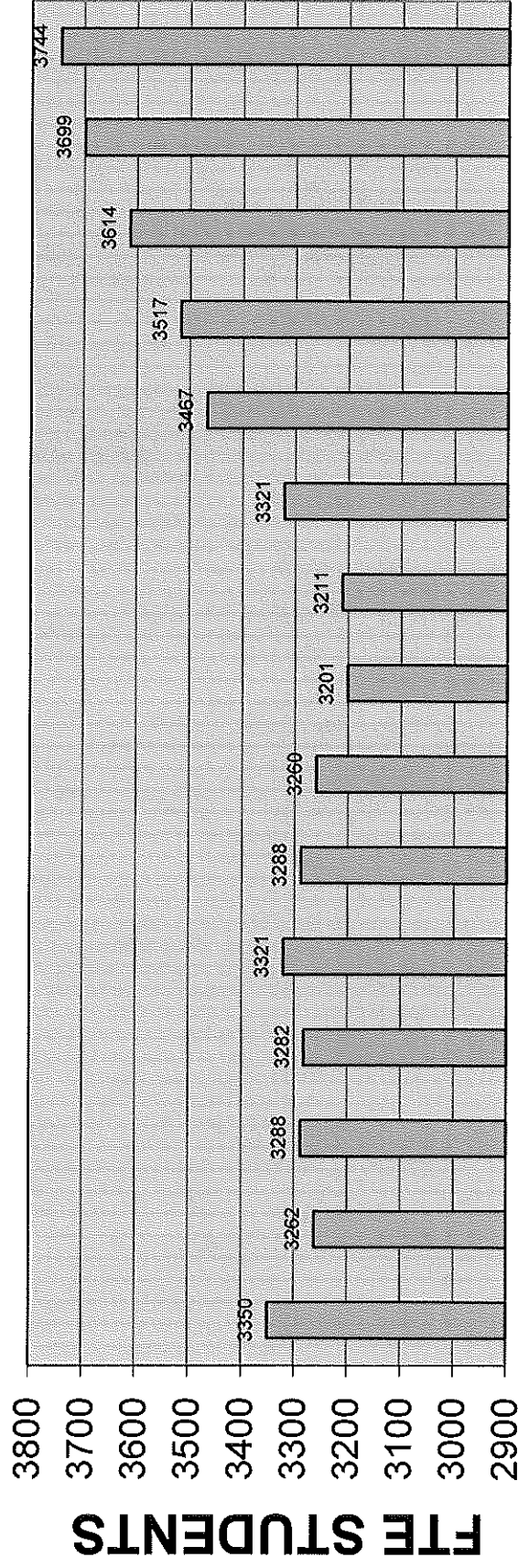
REVENUE ASSUMPTIONS

- ENROLLMENT
- FORMULAS
- SPECIAL LEVIES

YEAR ENDING	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
ENROLLMENT	3350	3262	3288	3282	3321	3288	3260	3201	3211	3321	3467	3517	3614	3699	3744

CHENEY SCHOOL DISTRICT

■ ENROLLMENT



1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011

YEAR ENDING

Cheney School District No.360

FY ENROLLMENT AND STAFF COUNTS

	Final 1/ 2009-2010	Budget 2/ 2010-2011	Budget 3/ 2011-2012
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /5	205.50	163.00	200.00
2. Grade 1	300.00	310.00	298.00
3. Grade 2	278.46	302.00	323.00
4. Grade 3	289.92	277.00	312.00
5. Grade 4	301.07	295.00	274.00
6. Grade 5	281.89	305.00	297.00
7. Grade 6	277.69	300.00	320.00
8. Grade 7	329.44	286.00	300.00
9. Grade 8	305.87	344.00	265.00
10. Grade 9	298.57	317.00	333.00
11. Grade 10	323.58	273.00	292.00
12. Grade 11 (excluding Running Start)	272.60	294.00	268.00
13. Grade 12 (excluding Running Start)	211.00	237.00	268.00
14. SUBTOTAL	3,675.59	3,703.00	3,750.00
15. Running Start	97.80	75.00	91.00
16. TOTAL K-12	3,773.39	3,778.00	3,841.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	270.171	272.334	270.572
2. General Fund FTE Classified Employees /4	143.498	150.837	151.787

1/ Enrollment and Staff are the final and accepted counts as captured in the P-223 and S-275 Systems, respectively.

2/ Enrollment and staff counts are as reported as of March, at the point when the budget year is opened. These counts remain constant and are not subject to change with subsequent updates to the P-223 and S-275 Systems, 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	215.372	79.60	44.736	29.47
28 Extracurricular	0.000	0.00	0.053	0.03
TOTAL TEACHING ACTIVITIES	215.372	79.60	44.789	29.51
TEACHING SUPPORT				
22 Learning Resources	5.400	2.00	1.370	0.90
24 Guidance and Counseling	11.500	4.25	1.549	1.02
25 Pupil Management and Safety			4.723	3.11
26 Health/Related Services	19.100	7.06	4.996	3.29
TOTAL TEACHING SUPPORT	36.000	13.31	12.638	8.33
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	10.733	7.07
52 Operations	XXXXX	XXXXX	16.808	11.07
53 Maintenance	XXXXX	XXXXX	4.365	2.88
62 Grounds--Maintenance	XXXXX	XXXXX	4.000	2.64
63 Operation of Buildings	XXXXX	XXXXX	20.432	13.46
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			66.088	43.54
UNIT ADMINISTRATION				
23 Principal's Office	12.000	4.44	8.596	5.66
TOTAL UNIT ADMINISTRATION	12.000	4.44	8.596	5.66
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.37	0.750	0.49
13 Business Office			5.813	3.83
14 Human Resources	1.000	0.37	3.010	1.98
21 Supervision - Instruction	5.200	1.92	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
TOTAL CENTRAL ADMINISTRATION	7.200	2.66	19.676	12.96

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 FTE STAFF	270.572	100.00	151.787	100.00

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

Cheney School District
Spokane CountyF-203 Summary Report
2011-12 BudgetEducational Service District 101
CCDDD 32360

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	18,762,545.03
3121	Z288	Special Education, Gen Apportionment	821,988.64
3600	A26	State Forests	0.00
4121	N7	Special Education	2,742,511.21
4155	O9	Learning Assistance Program	509,750.76
4165	Z477	Transitional Bilinual	70,835.50
4174	Z095	Highly Capable	36,692.31
4198	S5	School Food Service	34,823.20
4199	I4	Transportation - Operations	1,651,585.00
4499	J1	Transportation Reimbursement	363,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00

Cheney School District
Spokane CountyF-203 Assumptions Report
2011-12 BudgetEducational Service District 101
CCDDD 32360**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A10	Grades 7 - 8 Subtotal	0.00
A11a7	Grade 7	300.00
A11a8	Grade 8	265.00
A12	Grades 7 - 8 Subtotal	565.00
A13a10	Grade 10	292.00
A13a11	Grade 11	268.00
A13a12	Grade 12	268.00
A13a9	Grade 9	333.00
A15	Running Start - CTE	1.00
A16	Running Start - Non-CTE	90.00
A17	TOTAL	3,841.00
A39	Kindergarten - Grade 3 Subtotal	1,133.00
A40	Grades 5 - 6 Subtotal	617.00
A41	Grades 9 - 12 Subtotal	1,161.00
A42	Kindergarten - Grade 12 Subtotal	3,750.00
A43	Grade 1	0.00
A44	Grade 2	0.00
A45	Grade 3	0.00
A46	Kindergarten - Grade 3 Subtotal	0.00
A47	Grade 5	0.00
A48	Grade 6	0.00
A49	Grade 7	0.00
A50	Grade 8	0.00
A51	TOTAL	0.00
A52	TOTAL	710.00
A53	Kindergarten - Grade 12	80.00
A55	Grades K-3 FTE in High Poverty Schools	518.00
A5B	Grade 4	0.00
A5C	Grades 5 - 6 Subtotal	0.00
A6A1	Grade 1	298.00
A6A2	Grade 2	323.00
A6A3	Grade 3	312.00
A7a	Grade 4	274.00
A8a5	Grade 5	297.00
A8a6	Grade 6	320.00
B1	Birth - Pre K	60.00
B2	Kindergarten - Age 21	650.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	200.00
Z298	Kindergarten - Grade 8 Subtotal (for Small Schools)	2,589.00
Z299	Enroll R&N K-8	0.00

Cheney School District
Spokane CountyF-203 Assumptions Report
2011-12 BudgetEducational Service District 101
CCDDD 32360**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
Z472	Anticipated Total Enrollment, Grades K-12	3,750.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E50	Lab Science: Grades 7 - 8	0.00
E51	Lab Science: Grades 9 -12	0.00
E52	Advance Placement: Grades 9 - 12	0.00
E53	International Baccalaureate: Grades 9 - 12	0.00
E54	Career and Technical Education (CTE): Exploratory: Grades 7 - 8	0.00
E55	Career and Technical Education (CTE): Exploratory: Grades 9 - 12	190.00
E56	Career and Technical Education (CTE): Preparatory: Grades 9 - 12	0.00
E57	Skills Center: Grades 9 - 12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33	CIS Mix Factor: All CIS (excluding programs 31, 34, 45, 55, 65, 74)	1.60500
A37	CIS Mix Factor: High School CTE (Program 31)	1.74308
170A	CIS Mix Factor: Middle School CTE (Program 34)	0.00000
174A	CIS Mix Factor: Skills Center (Program 45)	0.00000
D57	Additional BEA Units: Certificated Instructional Staff	0.000
D58	Additional BEA Units: Certificated Administrative Staff	0.000

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	October 1, 2010 headcount of students attending school buildings located in fire protection districts	621.00
C1	Estimated Prior Year Grades K-12 Enrollment (FTE)	3,788.79
B3	Adj. to Resident Basic Ed. Enrollment	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net Award	100,000.00
B5	Home and Hospital and Hospital Care Education Allocation	0.00
B8	% Student Av. Enrollment in Sp. Ed. Instr.	0.28980
A34	Minus BEA Allocation Reduced or Delayed	0.00
F1	Does Your School Have a Highly Capable Program?	1.00

Estimated Revenues**Levies and Levy Transfers**

Item Code	Item Name	Amount
K1a	Federal Grants for K - 6 and 7 -12 Programs for Prior Year from Report 1197	0.00
L1a	Federal Grants for K -6 and 7 -12 Programs for Current Year from Report 1197	0.00
L2a	Estimated % Increase In per Pupil Basic Education Allocation from Current Year To Next Year	0.0000
L8a	LEA Proration Factor	0.00
L9a	Change In The Implicit Price Deflator For Prior Year	0.0000
L10a	Federal Revenues for K-6 and 7-12 Programs for Prior Year From Report F-196	0.00
L11a	Additional I-728 Student Achievement Allocation	0.00
L12a	Additional I-732 Salary Increase	0.00
L13a	Fiscal Agent Revenue	0.00
L14a	Additional K-4 Enhancement Allocation	0.00
K2a	Levy Authority Transfers For Inter-District Cooperative Programs (Serving District = Negative; Sending District = Positive)	0.00
K3a	Levy Authority Transfers Between High And Nonhigh Schools (High District = Negative; Nonhigh District = Positive)	0.00
K4a	District Prior Year Adjusted Assessed Valuation For Current Year Levies	0
K5a	Levy Rate For Current Year \$/1000 (Default value is 12% Statewide Average)	0.000
K6a	Est Maint & Ops Levy Amt: District	0.00
K7a	Reduction For Revenues In The Levy Base Received As A Fiscal Agent	0.00
L3a	+/- Levy Transfers for Nonresident Pupils	0.00
L4a	+/- Levy Transfers for Nonhigh Pupils	0.00
L5a	District Current Year Adjusted Assessed Valuation For Next Year's Levies	0
L6a	Cur Yr Levy Rate: District	0.00
L7a	Anticipated 2013 CY Maintenance and Operations (M&O) Levy Amount	0.00

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Transportation Operations Allocation, Excluding In-Lieu-Of Depreciation for Contracting Districts	1,651,585.00
I2	In-Lieu-Of Depreciation for Contracting Districts	0.00
J1	Program 4499 Allocation Transportation Depreciation	363,000.00

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	106,219.00

Cheney School District
Spokane CountyF-203 Assumptions Report
2011-12 BudgetEducational Service District 101
CCDDD 32360**Estimated Revenues****Estimate of Deductible Revenues**

Item Code	Item Name	Amount
A30	Aggregate Hold Harmless Amount	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H1	Estimated Reimursable Student Lunches Served	385,000.00
H2	Estimated Free and Reduced Price Student Breakfasts Served	103,000.00
H3	Estimated Reduced Price Student Breakfasts Served	17,000.00
H4	Estimated Reduced Price Student Lunches Served Grades K-3	27,800.00

Cheney School District
Spokane CountyF-203 Worksheet Report
2011-12 BudgetEducational 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)		1.60500
Z344	B. School Generated - Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total [School Generated CIS FTE] × [CIS - Salary Maint] × [CIS Mix] $168.291 \times 33,401.00 \times 1.60500$	\$	9,021,845.74
Z345	2. School CIS Salary Increase [School Generated CIS FTE] × [CIS - Salary Inc] × [CIS Mix] - [School CIS Salary Maint Total] $168.291 \times 33,401.00 \times 1.60500 - 9,021,845.74$	\$	0.00
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] $9,021,845.74 + 0.00$	\$	9,021,845.74
Z347	C. School Generated - Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total [School Generated CAS FTE] × [CAS - Salary Maint] $11.152 \times 57,739.00$	\$	643,905.33
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] × [CAS - Salary Inc] - [School CAS Salary Maint Total] $11.152 \times 57,739.00 - 643,905.33$	\$	0.00
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] $643,905.33 + 0.00$	\$	643,905.33
Z350	D. School Generated - Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] × [CLS - Salary Maint] $41.689 \times 31,260.00$	\$	1,303,198.14
Z351	2. School CLS Salary Increase [School Generated CLS FTE] × [CLS - Salary Inc] - [School CLS Salary Maint Total] $41.689 \times 31,260.00 - 1,303,198.14$	\$	0.00
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] $1,303,198.14 + 0.00$	\$	1,303,198.14

Cheney School District
Spokane CountyF-203 Worksheet Report
2011-12 BudgetEducational Service District 101
CCDDD 32360

Z353	E. Other School Generated Entitlements		
	1. Substitutes	\$	94,396.78
	$[\text{TEACHERS FTE}] \times [\text{Substitutes Days}] \times [\text{Substitutes Rate}]$		
	$155.401 \times 4.000 \times 151.86$		
z475	Small School District and Remote & Necessary Substitutes	\$	0.00
	$[\text{SS RN CIS FTE}] \times [\text{Teachers \%}] \times [\text{Substitutes Days}] \times [\text{Substitutes Rate}]$		
	$0.000 \times 0.9170 \times 4.000 \times 151.86$		

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	\$	201,752.04
	$[\text{Facilities FTE}] \times [\text{CLS - Salary Maint}]$		
	$6.454 \times 31,260.00$		
Z355	2. Facilities Salary Inc Total	\$	0.00
	$[\text{Facilities FTE}] \times [\text{CLS - Salary Inc}] - [\text{Facilities Salary Maint Total}]$		
	$6.454 \times 31,260.00 - 201,752.04$		
Z356	3. Facilities Salary Total	\$	201,752.04
	$[\text{Facilities Salary Maint Total}] + [\text{Facilities Salary Inc Total}]$		
	$201,752.04 + 0.00$		
Z357	B. District Generated - Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
	1. Warehouse Salary Maint Total	\$	36,949.32
	$[\text{Warehouse FTE}] \times [\text{CLS - Salary Maint}]$		
	$1.182 \times 31,260.00$		
Z358	2. Warehouse Salary Inc Total	\$	0.00
	$[\text{Warehouse FTE}] \times [\text{CLS - Salary Inc}] - [\text{Warehouse Salary Maint Total}]$		
	$1.182 \times 31,260.00 - 36,949.32$		
Z359	3. Warehouse Salary Total	\$	36,949.32
	$[\text{Warehouse Salary Maint Total}] + [\text{Warehouse Salary Inc Total}]$		
	$36,949.32 + 0.00$		
Z360	C. District Generated - Technology - Classified Staff (CLS)		
	1. Technology Salary Maint Total	\$	69,897.36
	$[\text{Technology FTE}] \times [\text{CLS - Salary Maint}]$		
	$2.236 \times 31,260.00$		
Z361	2. Technology Salary Inc Total	\$	0.00
	$[\text{Technology FTE}] \times [\text{CLS - Salary Inc}] - [\text{Technology Salary Maint Total}]$		
	$2.236 \times 31,260.00 - 69,897.36$		

Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 69,897.36 + 0.00	\$	69,897.36
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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] 9.125 × 31,260.00	\$	285,247.50
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] × [CLS - Salary Inc] - [Central Admin CLS Salary Maint Total] 9.125 × 31,260.00 - 285,247.50	\$	0.00
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 285,247.50 + 0.00	\$	285,247.50
Z366	E. Central Admin - Certificated Administrative Staff (CAS) 1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] × [CAS - Salary Maint] 3.118 × 57,739.00	\$	180,030.20
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] × [CAS - Salary Inc] - [Central Admin CAS Salary Maint Total] 3.118 × 57,739.00 - 180,030.20	\$	0.00
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 180,030.20 + 0.00	\$	180,030.20

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] 168.291 × 33,401.00 × 1.60500	\$	9,021,845.74
Z345	2. School CIS Salary Increase [School Generated CIS FTE] × [CIS - Salary Inc] × [CIS Mix] - [School CIS Salary Maint Total] 168.291 × 33,401.00 × 1.60500 - 9,021,845.74	\$	0.00
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 180,030.20 + 643,905.33	\$	823,935.53
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] 1,303,198.14 + 201,752.04 + 36,949.32 + 69,897.36 + 285,247.50	\$	1,897,044.36
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] 9,021,845.74 + 0.00 + 823,935.53 + 0.00 + 1,897,044.36 + 0.00	\$	11,742,825.63

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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] (168.291 + 14.270) × 9,216.00	\$	1,682,482.18
Z377	2. CIS/CAS Insurance Inc Total ([School Generated CIS FTE] + [District Total CAS FTE]) × [Health Insurance Inc] (168.291 + 14.270) × 0.00	\$	0.00
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] × [Health Insurance] × [CLS Health Factor] 60.686 × 9,216.00 × 1.152	\$	644,293.07
Z379	4. CLS Insurance Inc Total [District Total CLS FTE] × [Health Insurance Inc] × [CLS Health Factor] 60.686 × 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] (9,021,845.74 + 823,935.53) × 0.16490	\$	1,623,569.33
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) × [CIS/CAS - Benefits Inc] (0.00 + 0.00) × 0.15850	\$	0.00
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] × [CLS - Benefits Maint] 1,897,044.36 × 0.18860	\$	357,782.57
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] × [CLS - Benefits Inc] 0.00 × 0.15360	\$	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] 1,682,482.18 + 0.00 + 644,293.07 + 0.00 + 0 + 0.00 + 357,782.57 + 0.00	\$	4,308,127.15

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Z385	C. Running Start (Community and Technical College FTEs)		
	1. Run Start-Reg [Enroll Run Start] × [Run Start - Reg Rate] 90.00 × 4,937.00	\$	444,330.00
	2. Run Start-CTE [Enroll Run Start CTE] × [Run Start - CTE Rate] 1.00 × 5,823.00	\$	5,823.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 444,330.00 + 5,823.00	\$	450,153.00
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] 202,991.20 + 551,550.80 + 217,943.20 + 462,693.20 + 33,713.20 + 273,230.00 + 189,285.20	\$	1,931,406.80
	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] 1,931,406.80 + 0.00 + 0.00	\$	1,931,406.80

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CCDDD 32360**IV. Guaranteed Entitlement**

Item Code		Amount
	A.Totals	
M49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] 94,396.78 + 0.00 + 11,742,825.63 + 4,308,127.15 + 450,153.00 + 1,931,406.80 + 0.00 + 0.00 + 1,163,160.21	\$ 19,690,069.57
Z457	2. Guar Entlmt per Student [Total Guaranteed Entitlement] ÷ ([Enroll Total] + [Enroll Run Start] + [Enroll Run Start CTE]) 19,690,069.57 ÷ (3,750.00 + 90.00 + 1.00)	\$ 5,126.29
Z246	3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] 3,293.50 + 1,208.29 + 26.29 + 542.53	\$ 5,070.61
Z266	4. CTE Min [CTE Min Less Indirects] + [CTE Min Running Start less indirects] 988,686.18 + 5,415.39	\$ 994,101.57
	5. Computation of State Funded Support Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
A25	ii. 1600 County Administered Forests	\$ 0.00
A26	iii. 3600 State Forests	\$ 0.00
A27	iv. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	v. Total Deductible Revenue [1400 Local In-Lieu-Of Taxes] + [1600 County Administered Forests] + [3600 State Forests] + [5400 Federal In-Lieu-Of Taxes] 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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A34	b. BEA Reduce/Delay	\$	0.00
A35	c. Skills Center Summer Program	\$	0.00
Z288	d. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] × [% Stdnt Avg FTE SpEd] 2,836,399.74 × 0.28980	\$	821,988.64
A28	e. Federal Forest Account 5500 Deduction	\$	0.00
Z456	f. Fire District Payment [Enroll Fire Dist] × [Fire Dist Rate] 621.00 × 1.10	\$	683.10
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] 19,690,069.57 - 0.00 - 0.00 - 106,219.00 + 0.00 + 0.00 - 821,988.64 - 0.00 + 683.10 + 0.00	\$	18,762,545.03

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1191 CTE

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

Item Code			Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS - Salary Maint] * [CIS Mix CTE 9-12] 8.965 * 33,401.00 * 1.74308	\$	521,947.81
Z125	2. CTE 9-12 CIS Salary Inc [CTE 9-12 CIS FTE] * [CIS - Salary Inc] * [CIS Mix CTE 9-12] - [CTE 9-12 CIS Salary Maint] 8.965 * 33,401.00 * 1.74308 - 521,947.81	\$	0.00
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 521,947.81 + 0.00	\$	521,947.81
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] 0.779 * 57,739.00	\$	44,978.68
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] - [CTE 9-12 CAS Salary Maint] 0.779 * 57,739.00 - 44,978.68	\$	0.00
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 44,978.68 + 0.00	\$	44,978.68

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C. Staff Units Insurance, Payroll Taxes, and Benefits			
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Health Insurance] 9.744 * 9,216.00	\$	89,800.70
Z131	2. CTE 9-12 Cert Insurance Inc [CTE 9-12 CIS CAS FTE] * [Health Insurance Inc] 9.744 * 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] (521,947.81 + 44,978.68) * 0.16490	\$	93,486.18
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) * 0.15850	\$	0.00
Z134	5. CTE 9-12 Insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 89,800.70 + 0.00 + 93,486.18 + 0.00 + 34,281.75 + 0.00 + 19,037.01 + 0.00	\$	236,605.64
D. Materials, Supplies, and Operating Costs (MSOC)			
Z136	CTE 9-12 Substitutes 1. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * [Substitutes Days] * [Substitutes Rate] (8.581 + 0.000) * 4.000 * 151.86	\$	5,212.44
Z137	E. Grades 9 - 12 Exploratory Career & Technical Education - Total 1. CTE 9-12 Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 Insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] 521,947.81 + 44,978.68 + 100,938.54 + 236,605.64 + 253,477.10 + 5,212.44	\$	1,163,160.21

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

Item Code		Amount	
B1	A. Birth - Pre K		60.00
B2	B. Kindergarten - Age 21		650.00
Z272	C. Enroll BEA Resident [Enroll Total w/ Run Start] + [Adj Resident BEA] 3,841.00 + 0.00		3,841.00
Z273	D. Enroll SpEd% K-21 [Enroll SpEd K-21] ÷ [Enroll BEA Resident] 650.00 ÷ 3,841.00		0.1692
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 0.1692 < or = 0.12700 Then: 0.1692 Else: 0.12700		0.1270
Z275	F. Enroll SpEd K-21 Funded [Enroll BEA Resident] × [SpEd K-21 Fund%] 3,841.00 × 0.1270		487.81
Z246	G. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] 3,293.50 + 1,208.29 + 26.29 + 542.53	\$	5,070.61
Z277	I. SpEd 0-PK Allocation If [Co-op SpEd Alloc Rate] > 0 Then: [Enroll SpEd 0-Pk] x [Co-op SpEd Alloc Rate] x [SpEd 0-PK Alloc Factor] Else: [Enroll SpEd 0-PK] x [SpEd BEA Rate] x [SpEd 0-PK Alloc Factor] If 0.00 > 0 Then: 60.00 x 0.00 x 1.15 Else: 60.00 x 5,070.61 x 1.15	\$	349,872.09
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] x [SpEd K-21 Alloc Factor]} - [Fed Funds Int Rate]} x [Enroll SpEd K-21] Else: {[SpEd BEA Rate] x [SpEd K-21 Alloc Factor]} - [Fed Funds Int Rate]} x [Enroll SpEd K-21 Funded] If 0.00 > 0 Then: {(0.00 x 0.9309) - 20.37} x 650.00 Else: {(5,070.61 x 0.9309) - 20.37} x 487.81	\$	2,292,639.12
B4	L. State Safety Net Award	\$	100,000.00
N7	M. Total 4121 [SpEd 0-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc] 349,872.09 + 2,292,639.12 + 100,000.00 + 0.00 + 0.00	\$	2,742,511.21

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Item Code	Amount
B2 N. Kindergarten - Age 21	650.00
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 650.00 Else: 5,070.61 x 650.00	\$ 3,295,896.50
N9 P. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1620
Z286 R. SpEd Gen Apport Instruct [SpEd Gen Apport] ÷ (1 + [Districtwide Allow]) 3,295,896.50 ÷ (1 + 0.1620)	\$ 2,836,399.74
B8 S. % Student Av. Enrollment in Sp. Ed. Instr.	0.28980
Z288 d. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] x [% Stdnt Avg FTE SpEd] 2,836,399.74 x 0.28980	\$ 821,988.64
Z291 Total program 21 [Total 4121] + [Gen Apport 3121] 2,742,511.21 + 821,988.64	\$ 3,564,499.85

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

Item Code	Amount
Z219 CIS BEA FTE K-3 $([\text{Enroll K-3}] \times [\text{CIS BEA Ratio K-3}])$ $(1,133.00 \times 0.04900)$	55.517
Z220 CIS BEA FTE 4 $([\text{Enroll 4}] \times [\text{CIS BEA Ratio 4}])$ (274.00×0.04600)	12.604
Z221 CIS BEA FTE 5-6 $([\text{Enroll 5-6}] \times [\text{CIS BEA Ratio 5-6}])$ (617.00×0.04600)	28.382
Z222 CIS BEA FTE 7-8 $([\text{Enroll 7-8}] \times [\text{CIS BEA Ratio 7-8}])$ (565.00×0.04600)	25.990
Z223 CIS BEA FTE 9-12 $([\text{Enroll 9-12}] \times [\text{CIS BEA Ratio 9-12}])$ $(1,161.00 \times 0.04600)$	53.406
Z224 CIS BEA FTE K-12 $([\text{CIS BEA FTE K-3}] + [\text{Teachers K-3 HighPov}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) \div [\text{Enroll Total}]$ $(55.517 + 1.112 + 12.604 + 28.382 + 25.990 + 53.406) \div 3,750.00$	0.047203

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Item Code	Amount
Z225 CIS BEA Salary Maint Total $[CIS\ BEA\ FTE\ K-12] \times [CIS - Salary\ Maint] \times [CIS\ Mix]$ $0.047203 \times 33,401.00 \times 1.60500$	\$ 2,530.49
Z226 CIS BEA Salary Inc Total $[CIS\ BEA\ FTE\ K-12] \times [CIS - Salary\ Inc] \times [CIS\ Mix] - [CIS\ BEA\ Salary\ Maint\ Total]$ $0.047203 \times 33,401.00 \times 1.60500 - 2,530.49$	\$ 0.00
Z227 CIS BEA Salary Total $[CIS\ BEA\ Salary\ Maint\ Total] + [CIS\ BEA\ Salary\ Inc\ Total]$ $2,530.49 + 0.00$	\$ 2,530.49
Z228 CAS BEA Salary Maint Total $[CAS\ BEA\ FTE\ K-12] \times [CAS - Salary\ Maint]$ $0.00400 \times 57,739.00$	\$ 230.96
Z229 CAS BEA Salary Inc Total $[CAS\ BEA\ FTE\ K-12] \times [CAS - Salary\ Inc] - [CAS\ BEA\ Salary\ Maint\ Total]$ $0.00400 \times 57,739.00 - 230.96$	\$ 0.00
Z230 CAS BEA Salary Total $[CAS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]$ $230.96 + 0.00$	\$ 230.96
Z231 CLS BEA Salary Maint Total $[CLS\ BEA\ FTE\ K-12] \times [CLS - Salary\ Maint]$ $0.01702 \times 31,260.00$	\$ 532.05
Z232 CLS BEA Salary Inc Total $[CLS\ BEA\ FTE\ K-12] \times [CLS - Salary\ Inc] - [CLS\ BEA\ Salary\ Maint\ Total]$ $0.01702 \times 31,260.00 - 532.05$	\$ 0.00
Z233 CLS BEA Salary Total $[CLS\ BEA\ Salary\ Maint\ Total] + [CLS\ BEA\ Salary\ Inc\ Total]$ $532.05 + 0.00$	\$ 532.05
Z234 TOTAL Salary BEA $[CIS\ BEA\ Salary\ Total] + [CAS\ BEA\ Salary\ Total] + [CLS\ BEA\ Salary\ Total]$ $2,530.49 + 230.96 + 532.05$	\$ 3,293.50

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Item Code			Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) \times [Health\ Insurance]$ $(0.047203 + 0.00400) \times 9,216.00$	\$	471.89
Z236	2. CIS/CAS BEA Insurance Inc Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) \times [Health\ Insurance\ Inc]$ $(0.047203 + 0.00400) \times 0.00$	\$	0.00
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] \times [Health\ Insurance] \times [CLS\ Health\ Factor]$ $0.01702 \times 9,216.00 \times 1.152$	\$	180.70
Z238	4. CLS BEA Insurance Inc Total $[CLS\ BEA\ FTE\ K-12] \times [Health\ Insurance\ Inc] \times [CLS\ Health\ Factor]$ $0.01702 \times 0.00 \times 1.152$	\$	0.00
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) \times [CIS/CAS - Benefits\ Maint]$ $(2,530.49 + 230.96) \times 0.16490$	\$	455.36
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) \times [CIS/CAS - Benefits\ Inc]$ $(0.00 + 0.00) \times 0.15850$	\$	0.00
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] \times [CLS - Benefits\ Maint]$ 532.05×0.18860	\$	100.34
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] \times [CLS - Benefits\ Inc]$ 0.00×0.15360	\$	0.00
Z243	9. TOTAL Benefits BEA $[CIS/CAS\ BEA\ Insurance\ Maint\ Total] + [CIS/CAS\ BEA\ Insurance\ Inc\ Total] + [CLS\ BEA\ Insurance\ Maint\ Total] + [CLS\ BEA\ Insurance\ Inc\ Total] + [CIS/CAS\ BEA\ Benefits\ Maint\ Total] + [CIS/CAS\ BEA\ Benefits\ Inc\ Total] + [CLS\ BEA\ Benefits\ Maint\ Total] + [CLS\ BEA\ Benefits\ Inc\ Total]$ $471.89 + 0.00 + 180.70 + 0.00 + 455.36 + 0.00 + 100.34 + 0.00$	\$	1,208.29

Cheney School District
Spokane CountyF-203 Worksheet Report
2011-12 BudgetEducational Service District 101
CCDDD 32360**Substitutes BEA**

Item Code			Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] \times [Teachers\ \%]) \times [Substitutes\ Days] \times [Substitutes\ Rate]$ $(0.047203 \times 0.9170) \times 4.000 \times 151.86$	\$	26.29

MSOC BEA

Item Code			Amount
Z245	MSOC BEA Per Student	\$	542.53

3. BEA Rate for Special Education

Item Code			Amount
Z246	Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student]$ $3,293.50 + 1,208.29 + 26.29 + 542.53$	\$	5,070.61

Cheney School District
Spokane CountyF-203 Worksheet Report
2011-12 BudgetEducational Service District 101
CCDDD 32360**IV. Learning Assistance Program (LAP) – Acct 4155**

Item Code		Amount
Z067	A. LAP Students [Enroll Total PY for LAP] × [LAP District Poverty %] 3,788.79 × 0.4645	1,759.89
Z068	B. LAP CIS FTE (([LAP Students] × [LAP Hr/Stdnt] × [Instruct Wks/Year]) ÷ [LAP Class Size]) ÷ [Instruct Hr/Year] ((1,759.89 × 1.51560 × 36.00) ÷ 15.00) ÷ 900.00	7.113
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] × [CIS - Salary Maint] × [CIS Mix] 7.113 × 33,401.00 × 1.60500	\$ 381,318.01
Z070	D. LAP CIS Salary Inc [LAP CIS FTE] × [CIS - Salary Inc] × [CIS Mix] – [LAP CIS Salary Maint] 7.113 × 33,401.00 × 1.60500 – 381,318.01	\$ 0.00
Z071	E. LAP CIS Insurance [LAP CIS FTE] × [Health Insurance] 7.113 × 9,216.00	\$ 65,553.41
Z072	F. LAP CIS Insurance Inc [LAP CIS FTE] × [Health Insurance Inc] 7.113 × 0.00	\$ 0.00
Z073	G. LAP CIS Benefits Maint [LAP CIS Salary Maint] × [CIS/CAS - Benefits Maint] 381,318.01 × 0.16490	\$ 62,879.34
Z074	H. LAP CIS Benefits Inc [LAP CIS Salary Inc] × [CIS/CAS - Benefits Inc] 0.00 × 0.15850	\$ 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
07	J. Lap Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] 381,318.01 + 0.00 + 65,553.41 + 0.00 + 62,879.34 + 0.00 + 0.00	\$ 509,750.76

Cheney School District
Spokane CountyF-203 Worksheet Report
2011-12 BudgetEducational Service District 101
CCDDD 32360**V. Transitional Bilingual Program (TBIP) – Acct 4165**

Item Code		Amount
A53	A. Kindergarten - Grade 12	80.00
Z077	B. TBIP CIS FTE $\left(\left([\text{Enroll TBIP K-12}] \times [\text{TBIP Hr/Stdnt}] \times [\text{Instruct Wks/Year}] \right) \div [\text{TBIP Class Size}] \right) \div [\text{Instruct Hr/Year}]$ $\left(\left(80.00 \times 4.7780 \times 36.00 \right) \div 15.00 \right) \div 900.00$	1.019
Z078	C. TBIP CIS Salary Maint $[\text{TBIP CIS FTE}] \times [\text{CIS - Salary Maint}] \times [\text{CIS Mix}]$ $1.019 \times 33,401.00 \times 1.60500$	\$ 54,627.17
Z079	D. TBIP CIS Salary Inc $[\text{TBIP CIS FTE}] \times [\text{CIS - Salary Inc}] \times [\text{CIS Mix}] - [\text{TBIP CIS Salary Maint}]$ $1.019 \times 33,401.00 \times 1.60500 - 54,627.17$	\$ 0.00
Z080	E. TBIP CIS Insurance $[\text{TBIP CIS FTE}] \times [\text{Health Insurance}]$ $1.019 \times 9,216.00$	\$ 9,391.10
Z081	F. TBIP CIS Insurance Inc $[\text{TBIP CIS FTE}] \times [\text{Health Insurance Inc}]$ 1.019×0.00	\$ 0.00
Z082	G. TBIP CIS Benefits Maint $[\text{TBIP CIS Salary Maint}] \times [\text{CIS/CAS - Benefits Maint}]$ $54,627.17 \times 0.16490$	\$ 9,008.02
Z083	H. TBIP CIS Benefits Inc $[\text{TBIP CIS Salary Inc}] \times [\text{CIS/CAS - Benefits Inc}]$ 0.00×0.15850	\$ 0.00
M48	I. Transitional Bilingual: Total Allocated MSOC $[\text{Total MSOC Technology-TBIP}] + [\text{Total MSOC Utilities-TBIP}] + [\text{Total MSOC Curriculum-TBIP}] + [\text{Total MSOC Library/Supplies-TBIP}] + [\text{Total MSOC Prof Dvlp-TBIP}] + [\text{Total MSOC Facilities-TBIP}] + [\text{Total MSOC Districtwide-TBIP}]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$ 0.00
Z085	J. TBIP TOTAL $[\text{TBIP CIS Salary Maint}] + [\text{TBIP CIS Salary Inc}] + [\text{TBIP CIS Insurance}] + [\text{TBIP CIS Insurance Inc}] + [\text{TBIP CIS Benefits Maint}] + [\text{TBIP CIS Benefits Inc}] + [\text{Total MSOC -TBIP}]$ $54,627.17 + 0.00 + 9,391.10 + 0.00 + 9,008.02 + 0.00 + 0.00$	\$ 73,026.29

Cheney School District
Spokane CountyF-203 Worksheet Report
2011-12 BudgetEducational Service District 101
CCDDD 32360**VI. Highly Capable (HiCap) – Acct 4174**

Item Code			Amount
Z086	A. HiCap Students If ([HiCap Yes/No] = "Yes" Then [Enroll Total w/ Run Start] × [HiCap % Enroll] Otherwise "0" If ("Yes" = "Yes" Then 3,841.00 × 0.02314 Otherwise "0"		88.88
Z087	B. HiCap CIS FTE (([HiCap Students] × [HiCap Hr/Stdnt] × [Instruct Wks/Year]) ÷ [HiCap Class Size]) ÷ [Instruct Hr/Year] ((88.88 × 2.1590 × 36.00) ÷ 15.00) ÷ 900.00		0.512
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] × [CIS - Salary Maint] × [CIS Mix] 0.512 × 33,401.00 × 1.60500	\$	27,447.61
Z089	D. HiCap CIS Salary Inc [HiCap CIS FTE] × [CIS - Salary Inc] × [CIS Mix] – [HiCap CIS Salary Maint] 0.512 × 33,401.00 × 1.60500 – 27,447.61	\$	0.00
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] × [Health Insurance] 0.512 × 9,216.00	\$	4,718.59
Z091	F. HiCap CIS Insurance Inc [HiCap CIS FTE] × [Health Insurance Inc] 0.512 × 0.00	\$	0.00
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] × [CIS/CAS - Benefits Maint] 27,447.61 × 0.16490	\$	4,526.11
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] × [CIS/CAS - Benefits Inc] 0.00 × 0.15850	\$	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] 27,447.61 + 0.00 + 4,718.59 + 0.00 + 4,526.11 + 0.00 + 0.00	\$	36,692.31

Cheney School District
Spokane CountyF-203 Worksheet Report
2011-12 BudgetEducational 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] 9,086.00 + 9,517.20 + 5,100.00 + 11,120.00	\$	34,823.20
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] 385,000.00 * 0.023600		9,086.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] 103,000.00 * 0.092400		9,517.20
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] 17,000.00 * 0.30		5,100.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] 27,800.00 * 0.4000		11,120.00

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] 1,651,585.00 + 0.00	\$	1,651,585.00

32360 CHENEY SCHOOL DISTRICT

Summary of Estimated Levy Authority and LEA Calculations

A. Voter Approved or Estimated 2012 Levy	\$7,700,000
B. Estimated 2012 Levy Authority [Summary, Line G]	\$8,431,617
C. Estimated Rollback to Voter Approved Levy [A - B]	\$0
D. Estimated 2011-12 Local Effort Assistance	
2011 LEA \$1,303,905 * 28 % =	\$365,093
2012 LEA Portion [Schedule III, Line E]	\$692,453
Total 2011-12 LEA	\$1,057,546

2012 Levy Authority Percentage 28.00%
LEA Funding Percent 100.00%

2012 ESTIMATED LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE

32360 CHENEY SCHOOL DISTRICT

07-Jul-11

SUMMARY

A. 2012 Levy Base [Sched. I, Line I]	\$33,691,363
B. 2012 Levy Authority Percentage [Prior Year %]	28.00%
C. Levy Authority Before Transfers [A * B]	\$9,433,582
D. Nonhigh and Interdistrict Transfers [Sch. IV, Line E]	(\$40,225)
E. Levy Authority After Transfers [C + D]	\$9,393,357
F. Maximum 2012 Local Effort Assistance [Sch. II, Line G]	\$961,740
G. 2012 Levy Authority [E - F]	\$8,431,617

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SCHEDULE I - 2012 LEVY BASE

A. State 2010-11 School Year Allocations through OSPI:	
3100 Basic Education [Rpt. 1191 Lines A14 + C3 + Rpt 1197 310003 A]	\$19,089,646
3100 Basic Education Technical College Direct Funded [OSPI Calc.]	\$0
310004 Full Day Kindergarten [Rpt 1197 Column A]	\$198,605
4121 Special Education Program [Rpt. 1197 Column A]	\$2,633,988
4134 Middle School Vocational [Rpt. 1197 Column A]	\$0
4155 Learning Assistance Program [Rpt. 1197 Column A]	\$527,733
4165 Transitional Bilingual [Report 1197 Column A]	\$67,453
4166 Student Achievement [Report 1197 Column A]	\$0
4174 Highly Capable [Rpt. 1197 Column A]	\$35,120
4198 School Food Services [Rpt. 1197 Column A]	\$22,309
4199 Transportation - Operations [Rpt. 1197 Column A]	\$1,645,970
4499 Transportation Reimb. - Depreciation [Rpt. 1197 Column A]	\$304,152
SHB2893 Salary Increase plus Benefits for Formula Staff [OSPI Calc.]	\$1,350,706
SHB2893 Increase per Student for Student Achievement	
(Tech Coll 0.00 + Aug 2012 Rpt 1191E 3,791.25) * \$505 =	\$1,914,581
SHB2893 K-4 Staff Ratio Reduction [OSPI Calc.]	\$550,972
B. Federal 2010-11 School Year Allocations through OSPI:	
6111 Federal Stimulus - Title 1 [Rpt. 1197 Column A]	\$190,141
6112 Federal Stimulus - School Improvement [Rpt. 1197 Column A]	\$0
6113 Federal Stimulus - State Fiscal Stabilization [Rpt. 1197 Column A]	\$0
6114 Federal Stimulus - IDEA [August 2010 Rpt. 1197 Column A times 1/2]	\$402,559
6118 Federal Stimulus - Competitive Grants [Rpt. 1197 Column A]	\$3,051
6119 Federal Stimulus - Other [Rpt. 1197 Column A]	\$19,302
6124 Special Education Supplemental [Rpt. 1197 Column A]	\$718,229
6124 Special Education District Allocation Redirected to ESD	\$0
6138 Secondary Vocational Ed., [Rpt. 1197 Column A]	\$30,032
6146 Skills Center [Rpt. 1197 Column A]	\$0
6151 Remediation, [Rpt. 1197 Column A]	\$690,169
6152 School Improvement, [Rpt. 1197 Column A]	\$350,045
6152 District Safe and Drug Free Allocation Redirected to ESD	\$0
6153 Migrant, [Rpt. 1197 Column A]	\$0
6154 Reading First, [Rpt. 1197 Column A]	\$0

2012 ESTIMATED LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE
32360 CHENEY SCHOOL DISTRICT

07-Jul-11

6164	Limited English, [Rpt. 1197 Column A]	\$15,622
6176	Targeted Assistance [Rpt. 1197 Column A]	\$23,515
6198	School Food Services [Rpt. 1197 Column A]	\$825,000
C.	2009-10 School Year Revenue from F-196:	
4321	Special Education	\$0
4365	Transitional Bilingual	\$0
4398	School Food Service	\$0
4399	Transportation Operations	\$0
5200	Gen. Purpose Direct Grants, Unassd	\$0
6100	Special Purpose, SPI, Unassigned	\$0
6200	Direct Special Purpose Grants	\$5,962
6211	Federal Stimulus - Title 1	\$0
6212	Federal Stimulus - School Improvement	\$0
6213	Federal Stimulus - State Fiscal Stabilization Fund	\$0
6214	Federal Stimulus - IDEA	\$0
6218	Federal Stimulus - Competitive Grants	\$0
6219	Federal Stimulus - Other	\$0
6221	Special Education - Medicaid Reimbursements	\$0
6224	Special Education - Supplemental	\$0
6238	Secondary Vocational Education	\$0
6246	Skills Center	\$0
6251	Disadvantaged	\$0
6252	School Improvement	\$0
6253	Migrant	\$0
6254	Reading First	\$0
6262	Math & Science - Professional Development	\$0
6264	Bilingual	\$0
6267	Indian Education - JOM	\$0
6268	Indian Education - ED	\$0
6276	Targeted Assistance	\$0
6298	School Food Services	\$0
6299	Transportation Operations	\$0
6300	Federal Grants Through Other Agencies	\$0
6310	Medicaid Administrative Match	\$182,818
6311	Federal Stimulus - Title 1	\$0
6312	Federal Stimulus - School Improvement	\$0
6313	Federal Stimulus - State Fiscal Stabilization Fund	\$0
6314	Federal Stimulus - IDEA	\$0
6318	Federal Stimulus - Competitive Grants	\$0
6319	Federal Stimulus - Other	\$0
6321	Special Education - Medicaid Reimbursement	\$74,077
6324	Special Education - Supplemental	\$0
6338	Secondary Vocational Education	\$0
6346	Skills Center	\$0
6351	Disadvantaged	\$0
6352	School Improvement	\$0
6353	Migrant	\$0
6354	Reading First	\$0
6362	Math & Science - Professional Development	\$0
6364	Limited English Proficiency	\$0
6367	Indian Education - JOM	\$0
6368	Indian Education - ED	\$0
6376	Targeted Assistance	\$0
6398	School Food Service	\$0
6399	Transportation Operations	\$0
6998	USDA Commodities	\$71,597
	Total 2009-10 School Year Revenue from F-196:	\$334,454
D.	Percentage Change in the Implicit Price Deflator for the Prior 12 Mo.	1.600%
E.	Total 2009-10 Revenue Adjusted by Price Deflator [C*(1+D)]	\$339,805
F.	Revenues Received as a Fiscal Agent [Form SPI Fiscal Agent]	\$0
G.	Total State and Federal Revenues in Levy Base [A+B+E-F]	\$31,948,706
H.	% Incr. in Basic Ed. Funding Per Pupil, 10-11 to 11-12	3.00%
I.	Excess Levy Base [G * (1 + (H / 0.55))]	\$33,691,363
	2012 ESTIMATED LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE	

SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)

A. Levy Authority after Transfers [Summary, Line E]	\$9,393,357
B. 2012 Levy Authority Percentage [Prior Year %]	28.00%
C. District 14% Levy Amount [(A / B) * .14]	\$4,696,678
D. 2010 Adj. Assessed Valuation, 2011 Levies [Sched. V]	2,731,752,391
E. District 14% levy Rate [(C * 1000) / D]	1.719
F. Statewide Average 14% Levy Rate [OSPI Calc.]	1.367
G. Maximum 2012 LEA [(E - F) / E) * C * 1]	\$961,740

SCHEDULE III - 2012 ESTIMATED LEA PAYABLE

A. Certified Levy Needed to Qualify for Maximum LEA [(II.C - (II.G/1)]	\$3,734,938
B. Matching Ratio [(II.E - II.F) / II.F]	0.257
C. 2012 Estimated Certified M&O Levy Amount	\$7,700,000
D. 2012 LEA Payable [If C > A, then II.G, else C * B * 1]	\$961,740
E. January-August 2012 LEA [D * .72]	\$692,453
F. September-December 2012 LEA [D * .28]	\$269,287

SCHEDULE IV - NONHIGH AND INTERDISTRICT TRANSFERS

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

	a.	b.	c.	d.	e.	
	2011-12	2010-11	2010-11	2012	2011	((a * d) +
Serving	Est FTE	Act FTE	Est FTE	Levy Auth.	Cert. Levy	((b - c) * e))
District				Per Pupil	Per Pupil	Transfer In

A. Total Nonhigh Sending District Transfer In 0

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

	a.	b.	c.	d.	e.	
	2011-12	2010-11	2010-11	2012	2011	((a * d) +
Resident	Est FTE	Act FTE	Est FTE	Levy Auth.	Cert. Levy	((b - c) * e))
District				Per Pupil	Per Pupil	Transfer Out

GREAT NORTHERN 24.00 0.00 0.00 2,496.98 1,711.20 59,928

B. Total Nonhigh Serving District Transfer Out 59,928

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

	a.	b.	
	2010-11	2012	(a * b)
Serving	Nonres FTE	Levy Auth.	(a * b)
District		Per Pupil	Transfer In

SPOKANE 12.97 1,519.12 19,703

C. Total Interdistrict Program Sending Transfer In 19,703

2012 ESTIMATED LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE
32360 CHENEY SCHOOL DISTRICT

07-Jul-11

SCHEDULE IV - NONHIGH AND INTERDISTRICT TRANSFERS, CONTINUED

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

	a.	b.	
		2012	
Resident	2010-11	Levy Auth.	(a * b)
District	Nonres FTE	Per Pupil	Transfer Out

D. Total Interdistrict Program Serving Transfer Out	0
E. Total Nonhigh and Interdist. Transfers (A - B + C - D)	(\$40,225)

SCHEDULE V - ADJUSTED ASSESSED VALUATION

COUNTY	a. 2010 PROPERTY VALUE	b. INDICATED RATIO	c. GREATER OF 1/2 TAV ,80% TIMBER	ADJUSTED ASSESSED VALUATION ((a/(b/100)) + c)
SPOKANE	2,528,560,773	92.7	145,072	2,727,826,596
WHITMAN	3,442,922	87.7	0	3,925,795
TOTAL ADJUSTED ASSESSED VALUATION				2,731,752,391

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 2011	7,400,000	0	7,400,000	42.00	3,108,000
Spring 2012	7,700,000	0	7,700,000	57.00	4,389,000
1100 TOTAL LOCAL TAXES:					7,497,000

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 2011	0	0.000	0	0.00	XXXXX
Spring 2012	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:			0		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/ (Col.3 x Col.4)	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2011	5,450,000	0	5,450,000	42.00	2,289,000
Spring 2012	4,850,000	0	4,850,000	57.00	2,764,500
1100 TOTAL LOCAL TAXES:					5,053,500

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 2011	0	0.000	0	0.00	XXXXX
Spring 2012	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).

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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 2011-2012), 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, vocational education, 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.

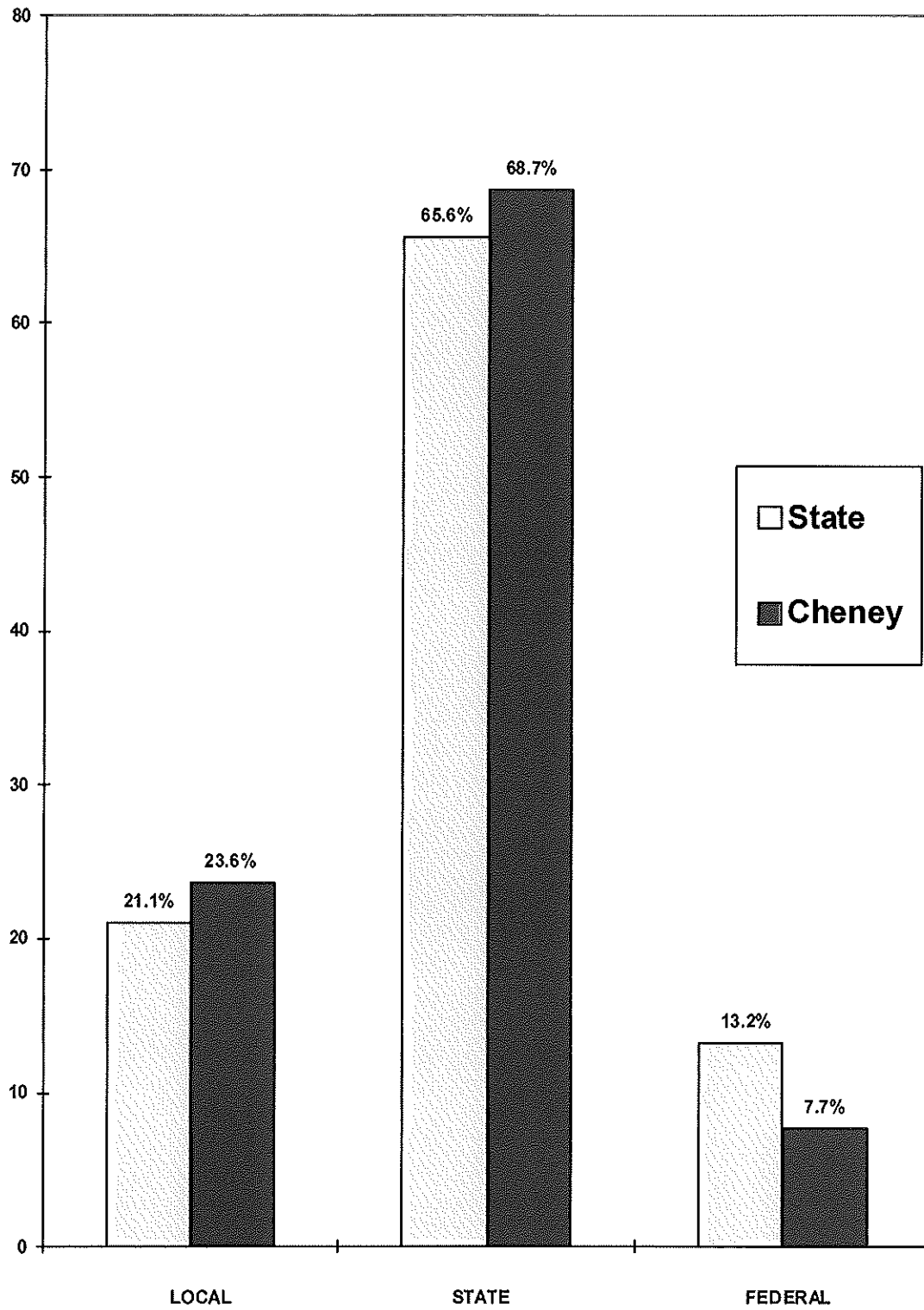
Revenues from Other Agencies

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



Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
LOCAL TAXES			
1100 Local Property Tax	6,201,536	6,952,107	7,497,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	492	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	6,202,028	6,952,107	7,497,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	237,643	270,000	305,000
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	26,955	30,000	30,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Services	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 Services, Sales of Goods, Supplies and Services	20,619	40,000	25,000
2298 School Food Services, Sales of Goods, Supplies and Services	431,020	400,000	450,000
2300 Investment Earnings	26,889	20,000	35,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	131,731	2,000	2,000
2600 Fines and Damages	3,915	3,000	4,000
2700 Rentals and Leases	23,873	20,000	25,000
2800 Insurance Recoveries	84,121	10,000	5,000
2900 Local Support Nontax, Unassigned	70,299	56,791	108,321
2910 E-Rate	78,896	70,000	70,000
2000 TOTAL LOCAL SUPPORT NONTAX	1,135,959	921,791	1,059,321

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

STATE, GENERAL PURPOSE	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
3100 Apportionment	18,829,067	18,941,936	18,762,545
3121 Special Education--General Apportionment	739,536	747,630	821,989
3300 Local Effort Assistance	499,576	1,242,339	1,057,546
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	20,068,180	20,931,905	20,642,080
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	2,787,033	2,742,723	2,842,511
4126 State Institutions, Special Education	0	0	0
4134 Middle School Career and Technical Education	483	0	0
4155 Learning Assistance	460,194	521,732	509,751
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	279,292	254,300	162,177
4159 Institutions-Juveniles in Adult Jails	XXXXX	0	0
4165 Transitional Bilingual	66,352	70,873	70,835
4166 Student Achievement	95,493	0	0
4174 Highly Capable	34,628	34,997	36,692
4188 Day Care	0	0	0
4198 School Food Services	24,966	44,405	34,823
4199 Transportation--Operations	1,651,585	1,666,285	1,651,585
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4326 State Institutions--Special Education--Other State Agencies	0	0	0
4356 State Institutions, Centers, Homes, Delinquent--Other State Agencies	0	0	0
4358 Special and Pilot Programs--Other State Agencies	4,950	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

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
4000 TOTAL STATE, SPECIAL PURPOSE	5,404,977	5,335,315	5,308,374
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	21,367	21,367	25,000
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	7,213	15,000	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	28,580	36,367	25,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Stimulus--Title I	178,329	184,986	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	1,222,028	0	0
6114 Federal Stimulus--IDEA	432,805	402,559	0
6118 Federal Stimulus--Competitive Grants	449	3,500	0
6119 Federal Stimulus--Other	39,083	39,686	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6124 Special Education--Supplemental	746,351	740,927	723,339
6138 Secondary Vocational Education	27,247	27,247	28,000
6146 Skills Center	0	0	0
6151 ESEA Disadvantaged, Federal	707,693	713,224	773,138
6152 Other Title Grants under ESEA, Federal	331,546	324,229	277,250
6153 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)	11,911	14,157	14,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0

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Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
6188 Day Care	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	830,083	825,000	866,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	5,962	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 ESEA Disadvantaged, Federal	0	0	0
6252 Other Title Grants under ESEA, Federal	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	182,818	200,000	130,000

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Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6314 Federal Stimulus--IDEA	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	0	0
6321 Special Education--Medicaid Reimbursement	74,077	0	0
6324 Special Education--Supplemental	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 ESEA Disadvantaged, Federal	0	0	0
6352 Other Title Grants under ESEA, Federal	0	0	0
6353 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	71,597	85,000	80,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,861,977	4,060,515	3,391,727
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7131 Vocational Education	0	0	0
7145 Skills Center	0	0	0

Continued

Cheney School District No.360

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	38,200	32,000	43,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	38,200	32,000	43,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	10,526	500,000	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
8500 Nonfederal, ESD	0	10,000	85,000
8000 TOTAL REVENUES FROM OTHER ENTITIES	10,526	510,000	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	146,808	70,000	223,498
9000 TOTAL OTHER FINANCING SOURCES	146,808	70,000	223,498
TOTAL REVENUES AND OTHER FINANCING SOURCES	37,897,236	38,850,000	38,785,000

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 program allows for reduced class sizes, professional development opportunities for staff, full-time kindergarten, and extended learning programs for students. For the 2011-2012 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.

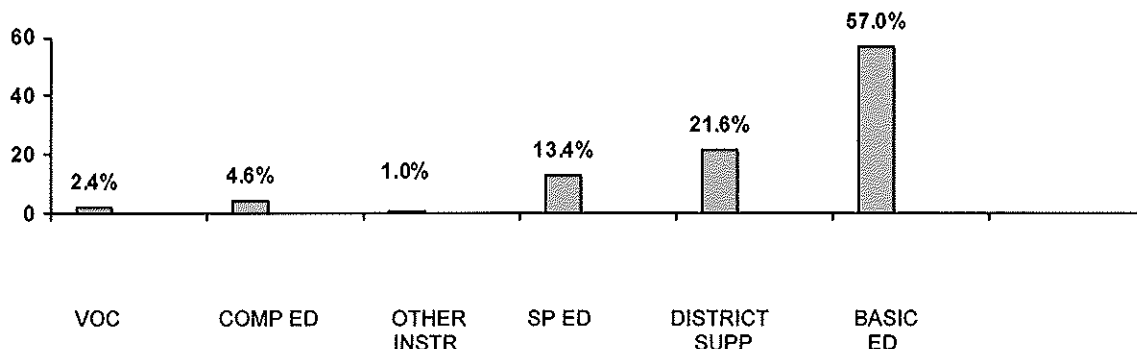
Nutritional Program

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 2009-2010	(2) \n % of Total	(3) Budget 2010-2011	(4) % of Total2	(5) Budget 2011-2012	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,773.39		3,778.00		3,841.00	
FTE Certificated Employees	270.171		272.334		270.572	
FTE Classified Employees	143.498		150.837		151.787	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	37,897,236		38,850,000		38,785,000	
Total Expenditures	37,043,963		39,200,000		39,720,001	
Total Beginning Fund Balance	2,083,522		2,500,000		2,525,000	
Total Ending Fund Balance	2,962,351		2,150,000		1,589,999	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	19,295,728	52.09	22,103,158	56.39	22,635,998	56.99
Federal Stimulus	1,664,852	4.49	605,456	1.54	0	0.00
Special Education Instruction	4,734,160	12.78	4,791,150	12.22	5,329,592	13.42
Vocational Instruction	1,015,141	2.74	992,454	2.53	971,146	2.44
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,918,198	5.18	1,935,666	4.94	1,813,558	4.57
Other Instructional Programs	357,041	0.96	337,977	0.86	378,207	0.95
Community Services	20,619	0.06	25,000	0.06	25,000	0.06
Support Services	8,038,225	21.70	8,409,139	21.45	8,566,500	21.57
Total - Program Groups	37,043,963	100.00	39,200,000	100.00	39,720,001	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	22,890,561	61.79	24,685,490	62.97	24,724,504	62.25
Teaching Support	3,441,104	9.29	3,497,145	8.92	3,650,769	9.19
Other Supportive Activities	6,461,249	17.44	6,788,496	17.32	6,828,905	17.19
Building Administration	1,963,591	5.30	1,934,335	4.93	1,992,304	5.02
Central Administration	2,287,458	6.17	2,294,534	5.85	2,523,519	6.35
Total - Activity Groups	37,043,963	100.00	39,200,000	100.00	39,720,001	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	17,909,358	48.35	18,347,261	46.80	18,174,746	45.76
Classified Salaries	5,809,372	15.68	5,902,105	15.06	5,875,758	14.79

Cheney School District No.360
GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2009-2010	(2)\n% of Total1	(3) Budget 2010-2011	(4) % of Total2	(5) Budget 2011-2012	(6) % of Total3
Employee Benefits and Payroll Taxes	7,531,822	20.33	7,883,851	20.11	8,548,175	21.52
Supplies, Instructional Resources and Noncapitalized Items	2,532,810	6.84	4,004,399	10.22	3,949,618	9.94
Purchased Services	2,852,445	7.70	2,803,844	7.15	2,950,704	7.43
Travel	121,819	0.33	110,904	0.28	101,000	0.25
Capital Outlay	286,337	0.77	147,636	0.38	120,000	0.30
Total - Objects	37,043,963	100.00	39,200,000	100.00	39,720,001	100.00

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Cheney School District No.360

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REGULAR INSTRUCTION			
01 Basic Education	19,295,728	22,103,158	22,209,397
02 Alternative Learning Experience	XXXXX	0	426,601
00 TOTAL REGULAR INSTRUCTION	19,295,728	22,103,158	22,635,998
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	171,618	179,001	0
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SPSP)	1,036,797	XXXXX	0
13 Federal Stimulus - State Fiscal Stabilization Fund		0	0
14 Federal Stimulus - IDEA	414,825	385,142	0
18 Federal Stimulus - Competitive Grants	689	3,349	0
19 Federal Stimulus - Other	40,925	37,964	0
10 TOTAL FEDERAL STIMULUS	1,664,852	605,456	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	3,994,706	4,057,420	4,627,553
24 Special Education, Supplemental, Federal	732,424	733,730	702,039
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	7,030	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	4,734,160	4,791,150	5,329,592
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	988,230	965,286	935,667
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	26,911	27,168	35,479
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,015,141	992,454	971,146
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 ESEA Disadvantaged, Federal	685,325	691,627	755,503
52 Other Title Grants under ESEA, Federal	334,220	343,766	299,926
53 ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0

Cheney School District No.360

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
55 Learning Assistance Program (LAP), State	461,764	566,974	510,973
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	271,140	249,979	165,313
59 Institutions - Juveniles in Adult Jails	XXXXX	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
63 Promoting Academic Success	0	0	0
64 Limited English Proficiency, Federal	12,005	13,904	13,581
65 Transitional Bilingual, State	58,251	69,416	68,262
66 Student Achievement, State	95,493	0	0
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,918,198	1,935,666	1,813,558
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	91,541	74,548	120,875
75 Professional Development, State	18,140	8,621	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	247,360	254,808	257,332
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	357,041	337,977	378,207
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	20,619	25,000	25,000
80 TOTAL COMMUNITY SERVICES	20,619	25,000	25,000
SUPPORT SERVICES			
97 Districtwide Support	5,165,212	5,246,655	5,312,385
98 School Food Services	1,262,925	1,340,894	1,391,870
99 Pupil Transportation	1,610,089	1,821,590	1,862,245

Cheney School District No.360

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
90 TOTAL SUPPORT SERVICES	8,038,225	8,409,139	8,566,500
TOTAL PROGRAM EXPENDITURES	37,043,963	39,200,000	39,720,001

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Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2009-2010	(2) % of Total	(3) Budget 2010-2011	(4) % of Total	(5) Budget 2011-2012	(6) % of Total
(0) Debit Transfers	209,345	XXXXX	220,000	XXXXX	210,000	XXXXX
(1) Credit Transfers	-209,345	XXXXX	-220,000	XXXXX	-210,000	XXXXX
(2) Certificated Salaries	17,909,358	48.35	18,347,261	46.80	18,174,746	45.76
(3) Classified Salaries	5,809,372	15.68	5,902,105	15.06	5,875,758	14.79
(4) Employee Benefits and Payroll Taxes	7,531,822	20.33	7,883,851	20.11	8,548,175	21.52
(5) Supplies and Materials	2,532,810	6.84	4,004,399	10.22	3,949,618	9.94
(7) Purchased Services	2,852,445	7.70	2,803,844	7.15	2,950,704	7.43
(8) Travel	121,819	0.33	110,904	0.28	101,000	0.25
(9) Capital Outlay	286,337	0.77	147,636	0.38	120,000	0.30
TOTAL EXPENDITURES	37,043,963	100.00	39,200,000	100.00	39,720,001	100.00

Cheney School District No.360

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2009-2010	(2) % of Total	(3) Budget 2010-2011	(4) % of Total	(5) Budget 2011-2012	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	21,588,450	58.28	23,368,715	59.61	23,362,372	58.82
28 Extracur	941,090	2.54	946,425	2.41	991,782	2.50
29 Pmt to SD	361,021	0.97	370,350	0.94	370,350	0.93
TOTAL TEACHING ACTIVITIES	22,890,561	61.79	24,685,490	62.97	24,724,504	62.25
TEACHING SUPPORT						
22 Lrn Resrc	576,910	1.56	589,590	1.50	541,969	1.36
24 Guid/Coun	982,826	2.65	968,758	2.47	1,025,607	2.58
25 Pupil M/S	274,305	0.74	286,700	0.73	276,750	0.70
26 Health	1,607,064	4.34	1,652,097	4.21	1,806,443	4.55
31 InstProDev	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
32 Inst Tech	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	3,441,104	9.29	3,497,145	8.92	3,650,769	9.19
OTHER SUPPORT ACTIVITIES						
42 Food	665,833	1.80	713,000	1.82	752,000	1.89
44 Operation	529,154	1.43	551,419	1.41	563,261	1.42
49 Transfers	-2,736	-0.01	0	0.00	0	0.00
52 Operation	1,192,398	3.22	1,366,186	3.49	1,393,649	3.51
53 Maintnce	335,445	0.91	374,471	0.96	367,740	0.93
56 Insurance	55,991	0.15	55,000	0.14	55,000	0.14
59 Transfers	-197,788	-0.53	-203,750	-0.52	-188,750	-0.48
62 Grnd Mnt	258,938	0.70	355,659	0.91	331,461	0.83
63 Oper Bldg	1,052,342	2.84	1,093,363	2.79	1,147,316	2.89
64 Maintnce	740,691	2.00	580,413	1.48	588,156	1.48
65 Utilities	806,976	2.18	855,000	2.18	870,000	2.19
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	221,371	0.60	240,000	0.61	260,000	0.65
72 Info Sys	642,505	1.73	689,212	1.76	570,221	1.44
73 Printing	101,679	0.27	84,273	0.21	90,101	0.23
74 Warehouse	0	0.00	4,500	0.01	4,000	0.01
75 Mtr Pool	51,214	0.14	29,750	0.08	24,750	0.06
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 2009-2010	(2) % of Total	(3) Budget 2010-2011	(4) % of Total	(5) Budget 2011-2012	(6) % of Total
91 Publ Actv	7,236	0.02	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	6,461,249	17.44	6,788,496	17.32	6,828,905	17.19
UNIT ADMINISTRATION						
23 Princ Off	1,963,591	5.30	1,934,335	4.93	1,992,304	5.02
TOTAL UNIT ADMINISTRATION	1,963,591	5.30	1,934,335	4.93	1,992,304	5.02
CENTRAL ADMINISTRATION						
11 Bd of Dir	65,077	0.18	84,000	0.21	84,000	0.21
12 Supt Off	260,525	0.70	249,534	0.64	264,549	0.67
13 Busns Off	473,277	1.28	470,123	1.20	482,045	1.21
14 HR	278,707	0.75	295,774	0.75	376,387	0.95
15 Pblic Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	703,246	1.90	673,891	1.72	785,924	1.98
41 Supervisn	70,674	0.19	76,475	0.20	76,609	0.19
51 Supervisn	224,042	0.60	229,683	0.59	234,606	0.59
61 Supv Bldg	211,910	0.57	215,054	0.55	219,399	0.55
TOTAL CENTRAL ADMINISTRATION	2,287,458	6.17	2,294,534	5.85	2,523,519	6.35
TOTAL EXPENDITURES	37,043,963	100.00	39,200,000	100.00	39,720,001	100.00

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

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,512,424	1,512,000	0
2000 Local Nontax Support	272,420	733,000	312,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	37,490	200,000	5,000,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	51,405,301	28,050,000	10,500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	55,227,635	30,495,000	15,812,000
EXPENDITURES			
10 Sites	551,715	2,300,000	1,507,000
20 Buildings	2,989,452	58,188,000	62,622,914
30 Equipment	754,808	937,000	458,588
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	304,538	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	4,600,513	61,425,000	64,588,502
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	146,808	70,000	223,498
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)	50,480,314	-31,000,000	-49,000,000
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.861 Restricted from Bond Proceeds	48,504,320	0	49,496,000
G.L.862 Restricted from Levy Proceeds	1,795,352	0	1,447,000
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0

Continued

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

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	0	0
G.L.869 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	51,000,000	57,000
G.L.890 Unassigned Fund Balance	545,649	0	0
F. TOTAL BEGINNING FUND BALANCE	270,206	51,000,000	51,000,000
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.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	48,504,320	0	49,496,000
G.L.862 Restricted from Levy Proceeds	1,795,352	0	1,447,000
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	0	0
G.L.869 Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	450,848	20,000,000	0
G.L.890 Unassigned Fund Balance	XXXXX	0	-48,943,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	50,750,520	20,000,000	2,000,000

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. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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

Cheney School District No.360

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2011-2012

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(91) Debt Principal	(92) Debt Interest	(93) Arbitrage Rebate
Bus Lot Paving	57,000	57,000	0	0	0	0	0	0	0	0
Crunk's Athletic Field	1,450,000	1,450,000	0	0	0	0	0	0	0	0
Fiber Project	20,000	0	0	20,000	0	0	0	0	0	0
Network Switches	45,000	0	0	45,000	0	0	0	0	0	0
New Elementary School	4,833,716	0	4,833,716	0	0	0	0	0	0	0
New Windsor Middle School	28,500,000	0	28,500,000	0	0	0	0	0	0	0
Replacement Middle School	28,276,502	0	28,276,502	0	0	0	0	0	0	0
Roof Replacement	605,000	0	605,000	0	0	0	0	0	0	0
Server Equipment	70,000	0	0	70,000	0	0	0	0	0	0
Student Desktops	100,588	0	0	100,588	0	0	0	0	0	0
Student ID System	8,000	0	0	8,000	0	0	0	0	0	0
Telecommunications	215,000	0	0	215,000	0	0	0	0	0	0
Warehouse/Nike Site	407,696	0	407,696	0	0	0	0	0	0	0
TOTAL EXPENDITURES	64,588,502	1,507,000	62,622,914	458,588	0	0	0	0	0	0

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Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,180,752	4,114,290	5,053,500
2000 Local Nontax Support	36,335	80,710	40,434
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	4,408	0	817,066
9000 Other Financing Sources	3,644,558	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,866,053	4,195,000	5,911,000
EXPENDITURES			
Matured Bond Expenditures	1,895,000	1,955,000	5,365,000
Interest on Bonds	425,005	2,688,000	3,230,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,723	250,000	250,000
Arbitrage Rebate	0	0	0
Underwriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,321,728	4,893,000	8,905,000
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)	3,544,325	-698,000	-2,994,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXXX	0	0
G.L.889 Assigned to Fund Purposes	XXXXXX	5,455,000	4,900,000
G.L.890 Unassigned Fund Balance	1,924,836	0	0
F. TOTAL BEGINNING FUND BALANCE	1,924,836	5,455,000	4,900,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXXX	XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXXX	0	0
G.L.889 Assigned to Fund Purposes	5,469,161	4,757,000	1,906,000
G.L.890 Unassigned Fund Balance	XXXXXX	0	0

Continued

Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	5,469,161	4,757,000	1,906,000

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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 1,2011
03-12-2009	8,075,000	7,795,000
05-18-2010	51,000,000	51,000,000
11-01-2010	17,500,000	17,500,000
TOTAL VOTED BONDS	76,575,000	76,295,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2011
TOTAL ALL BONDS	76,575,000	76,295,000 2/

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

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

Cheney School District No.360

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES			
100 General Student Body	153,137	332,030	372,000
200 Athletics	126,061	59,250	43,000
300 Classes	5,579	0	0
400 Clubs	83,401	0	0
600 Private Moneys	8,499	4,000	0
A. TOTAL REVENUES	376,676	395,280	415,000
EXPENDITURES			
100 General Student Body	77,767	309,100	357,000
200 Athletics	143,236	65,900	43,000
300 Classes	18,885	3,000	0
400 Clubs	107,154	8,000	0
600 Private Moneys	8,021	4,000	0
B. TOTAL EXPENDITURES	355,063	390,000	400,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	21,613	5,280	15,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.840 Nonspendable Fund Balance-inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes		205,095	230,000
G.L.890 Unassigned Fund Balance	169,441	0	0
D. TOTAL BEGINNING FUND BALANCE	169,441	205,095	230,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.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	191,054	210,375	245,000
G.L.890 Unassigned Fund Balance		0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	191,054	210,375	245,000

Continued

Cheney School District No.360

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
61 Bond/Levy Issuance and/or Election	XXXXX	XXXXX	700,000
Act 85 Debt-Related Expenditures	0	0	0
92 Interest - formerly Act 83 1/	0	0	0
91 Principal - formerly Act 84	0	0	0
93 Arbitrage Rebate	XXXXX	XXXXX	0
D. TOTAL EXPENDITURES	266,905	600,000	700,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	200,125	-300,000	-330,000
BEGINNING FUND BALANCE			
G.L.810 Reserved 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	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	370,000	400,000
G.L.890 Unassigned Fund Balance	391,273	0	0
H. TOTAL BEGINNING FUND BALANCE	391,273	370,000	400,000
I. 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	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	XXXXX	0	0
G.L.889 Assigned to Fund Purposes	591,399	70,000	70,000
G.L.890 Unassigned Fund Balance	XXXXX	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	591,399	70,000	70,000

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.