



CHENEY PUBLIC SCHOOLS NO. 360 ANNUAL FINANCIAL REPORT F-196

A large, colorful 3D graphic of the numbers '3' and '4'. The '3' is primarily pink and purple, while the '4' is primarily orange and green. They are set against a yellow and light blue background.

For the Fiscal School Year
Ending August 31, 2014

E.S.D. 101

F-196 Annual Financial Statements

COUNTY: 32 Spokane

Fiscal Year 2013-2014

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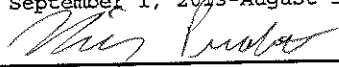
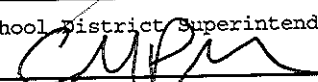
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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2013-2014

CERTIFICATION

The Annual Financial Statements (Report F-196) for Cheney School District No. 360 of Spokane County for the fiscal year ended August 31, 2014, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB circular A-87 and all costs are properly allocable to federal awards.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2013-August 31, 2014	
Approved: <u></u> School District Superintendent or Authorized Official	<u>11-6-14</u> Date
Reviewed: <u></u> ESD Superintendent or Authorized Official	<u>11-13-14</u> Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	42,700,931.30	339,798.80	5,821,701.25	124,291.87	427,903.77	0.00	49,414,626.99
Total Expenditures	41,786,771.87	302,012.57	5,695,158.35	3,456,135.81	228,185.80	0.00	51,468,264.40
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	914,159.43	37,786.23	126,542.90	-3,331,843.94	199,717.97	0.00	-2,053,637.41
Beginning Total Fund Balance	1,618,922.72	231,767.89	2,062,057.50	5,629,390.12	551,675.57	0.00	10,093,813.80
Prior Year(s) Corrections or Restatements	298,012.61	0.00	0.00	0.00	0.00	0.00	298,012.61
Ending Total Fund Balance	2,831,094.76	269,554.12	2,188,600.40	2,297,546.18	751,393.54	0.00	8,338,189.00

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Balance Sheet

COUNTY: 32 Spokane

Governmental Funds

August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,998,405.24	275,602.25	2,188,600.40	3,059,461.87	751,393.54	0.00	9,273,463.30
Minus Warrants Outstanding	-1,194,987.00	-44.00	0.00	-277,123.33	0.00	0.00	-1,472,154.33
Taxes Receivable	4,050,499.63		2,349,257.51	2,927.64	402.70		6,403,087.48
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	175,429.52	0.00	0.00	0.00	0.00	0.00	175,429.52
Accounts Receivable	335,342.26	0.00	0.00	0.00	0.00	0.00	335,342.26
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	27,610.88	0.00					27,610.88
Prepaid Items	421,523.38	0.00		0.00	0.00	0.00	421,523.38
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	298,012.61		0.00	0.00	0.00	0.00	298,012.61
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	7,111,836.52	275,558.25	4,537,857.91	2,785,266.18	751,796.24	0.00	15,462,315.10
LIABILITIES:							
Accounts Payable	191,911.49	6,004.13	0.00	483,813.17	0.00	0.00	681,728.79
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	29,452.12	0.00		0.00			29,452.12
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	8,289.10	0.00		0.00			8,289.10
Due To Other Governmental Units	589.42	0.00		979.19	0.00	0.00	1,568.61
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Balance Sheet

COUNTY: 32 Spokane

Governmental Funds

August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	230,242.13	6,004.13	0.00	484,792.36	0.00	0.00	721,038.62
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	4,050,499.63		2,349,257.51	2,927.64	402.70		6,403,087.48
TOTAL DEFERRED INFLOWS OF RESOURCES	4,050,499.63	0.00	2,349,257.51	2,927.64	402.70	0.00	6,403,087.48
FUND BALANCE:							
Nonspendable Fund Balance	27,610.88	0.00	0.00	0.00	0.00	0.00	27,610.88
Restricted Fund Balance	90,179.04	269,554.12	2,188,600.40	2,068,617.35	751,393.54	0.00	5,368,344.45
Committed Fund Balance	2,433,059.18	0.00	0.00	159,874.80	0.00	0.00	2,592,933.98
Assigned Fund Balance	248,827.10	0.00	0.00	69,054.03	0.00	0.00	317,881.13
Unassigned Fund Balance	31,418.56	0.00	0.00	0.00	0.00	0.00	31,418.56
TOTAL FUND BALANCE	2,831,094.76	269,554.12	2,188,600.40	2,297,546.18	751,393.54	0.00	8,338,189.00
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	7,111,836.52	275,558.25	4,537,857.91	2,785,266.18	751,796.24	0.00	15,462,315.10

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 32 Spokane

Governmental Funds

For the Year Ended August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	9,901,571.43	339,798.80	5,055,658.47	124,291.87	3,182.23		15,424,502.80
State	29,842,717.88		0.00	0.00	424,721.54		30,267,439.42
Federal	2,896,715.30		766,042.78	0.00	0.00		3,662,758.08
Federal Stimulus	0.00						0.00
Other	59,926.69			0.00	0.00	0.00	59,926.69
TOTAL REVENUES	42,700,931.30	339,798.80	5,821,701.25	124,291.87	427,903.77	0.00	49,414,626.99
EXPENDITURES:							
CURRENT:							
Regular Instruction	22,371,478.59						22,371,478.59
Federal Stimulus	0.00						0.00
Special Education	5,844,814.28						5,844,814.28
Vocational Education	1,089,647.24						1,089,647.24
Skill Center	0.00						0.00
Compensatory Programs	2,338,857.69						2,338,857.69
Other Instructional Programs	398,939.98						398,939.98
Community Services	29,660.99						29,660.99
Support Services	9,649,379.76						9,649,379.76
Student Activities/Other		302,012.57				0.00	302,012.57
CAPITAL OUTLAY:							
Sites				253,202.94			253,202.94
Building				3,106,276.91			3,106,276.91
Equipment				96,655.96			96,655.96
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					228,185.80		228,185.80
Sales and Lease				0.00			0.00
Other	63,993.34						63,993.34
DEBT SERVICE:							
Principal	0.00		2,325,000.00	0.00	0.00		2,325,000.00
Interest and Other Charges	0.00		3,370,158.35	0.00	0.00		3,370,158.35
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	41,786,771.87	302,012.57	5,695,158.35	3,456,135.81	228,185.80	0.00	51,468,264.40

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 32 Spokane

Governmental Funds

For the Year Ended August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	914,159.43	37,786.23	126,542.90	-3,331,843.94	199,717.97	0.00	-2,053,637.41
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00		0.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	914,159.43	37,786.23	126,542.90	-3,331,843.94	199,717.97	0.00	-2,053,637.41
BEGINNING TOTAL FUND BALANCE	1,618,922.72	231,767.89	2,062,057.50	5,629,390.12	551,675.57	0.00	10,093,813.80
Prior Year(s) Corrections or Restatements	298,012.61	0.00	0.00	0.00	0.00	0.00	298,012.61
ENDING TOTAL FUND BALANCE	2,831,094.76	269,554.12	2,188,600.40	2,297,546.18	751,393.54	0.00	8,338,189.00

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

General Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	9,609,348.00	9,901,571.43	292,223.43
State	29,348,584.00	29,842,717.88	494,133.88
Federal	3,612,296.00	2,896,715.30	-715,580.70
Federal Stimulus	0.00	0.00	0.00
Other	633,000.00	59,926.69	-573,073.31
TOTAL REVENUES	43,203,228.00	42,700,931.30	-502,296.70
EXPENDITURES			
CURRENT:			
Regular Instruction	23,986,308.00	22,371,478.59	1,614,829.41
Federal Stimulus	0.00	0.00	0.00
Special Education	5,376,116.00	5,844,814.28	-468,698.28
Vocational Education	1,066,653.00	1,089,647.24	-22,994.24
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,468,455.00	2,338,857.69	129,597.31
Other Instructional Programs	493,121.00	398,939.98	94,181.02
Community Services	25,000.00	29,660.99	-4,660.99
Support Services	9,645,362.00	9,649,379.76	-4,017.76
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	86,500.00	63,993.34	22,506.66
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	43,147,515.00	41,786,771.87	1,360,743.13
REVENUES OVER (UNDER) EXPENDITURES	55,713.00	914,159.43	858,446.43

For The Year Ended August 31, 2014

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	55,713.00	914,159.43	858,446.43
BEGINNING TOTAL FUND BALANCE	1,750,000.00	1,618,922.72	-131,077.28
Prior Year(s) Corrections or Restatements		298,012.61	298,012.61
ENDING TOTAL FUND BALANCE	1,805,713.00	2,831,094.76	1,025,381.76

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	440,000.00	339,798.80	-100,201.20
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	440,000.00	339,798.80	-100,201.20
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	425,000.00	302,012.57	122,987.43
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	425,000.00	302,012.57	122,987.43
REVENUES OVER (UNDER) EXPENDITURES	15,000.00	37,786.23	22,786.23

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	15,000.00	37,786.23	22,786.23
BEGINNING TOTAL FUND BALANCE	230,000.00	231,767.89	1,767.89
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	245,000.00	269,554.12	24,554.12

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

Debt Service Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	5,031,550.00	5,055,658.47	24,108.47
State	0.00	0.00	0.00
Federal	745,982.00	766,042.78	20,060.78
Federal Stimulus			
Other			
TOTAL REVENUES	5,777,532.00	5,821,701.25	44,169.25
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	2,325,000.00	2,325,000.00	0.00
Interest and Other Charges	3,663,982.00	3,370,158.35	293,823.65
TOTAL EXPENDITURES	5,988,982.00	5,695,158.35	293,823.65
REVENUES OVER (UNDER) EXPENDITURES	-211,450.00	126,542.90	337,992.90

For The Year Ended August 31, 2014

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-211,450.00	126,542.90	337,992.90
BEGINNING TOTAL FUND BALANCE	2,200,000.00	2,062,057.50	-137,942.50
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,988,550.00	2,188,600.40	200,050.40

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	50,000.00	124,291.87	74,291.87
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	50,000.00	124,291.87	74,291.87
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	145,000.00	253,202.94	-108,202.94
Building	5,635,000.00	3,106,276.91	2,528,723.09
Equipment	205,000.00	96,655.96	108,344.04
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

Variance with
Final Budget
POSITIVE
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	5,985,000.00	3,456,135.81	2,528,864.19
REVENUES OVER (UNDER) EXPENDITURES	-5,935,000.00	-3,331,843.94	2,603,156.06
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-5,935,000.00	-3,331,843.94	2,603,156.06
BEGINNING TOTAL FUND BALANCE	20,000,000.00	5,629,390.12	-14,370,609.88
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	14,065,000.00	2,297,546.18	-11,767,453.82

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

Transportation Vehicle Fund

For The Year Ended August 31, 2014

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,000.00	3,182.23	-817.77
State	415,000.00	424,721.54	9,721.54
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	419,000.00	427,903.77	8,903.77
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	700,000.00	228,185.80	471,814.20
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	700,000.00	228,185.80	471,814.20

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-281,000.00	199,717.97	480,717.97
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-281,000.00	199,717.97	480,717.97
BEGINNING TOTAL FUND BALANCE	537,000.00	551,675.57	14,675.57
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	256,000.00	751,393.54	495,393.54

E.S.D. 101

Statement Of Fiduciary Net Position

COUNTY: 32 Spokane

Fiduciary Funds

August 31, 2014

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	2,620.84	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	2,620.84	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	0.00	0.00
Held In Trust For Private Purposes	2,620.84	
Assigned to Fund Purposes	0.00	0.00
Held In Trust For Pension And Other Employee Benefits		0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET POSITION	2,620.84	0.00

E.S.D. 101

Statement of Changes in Fiduciary Net Position

COUNTY: 32 Spokane

Fiduciary Funds

For the Year Ended August 31, 2014

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	564.75	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	564.75	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	30.72	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	30.72	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	595.47	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	2,824.16	0.00
TOTAL DEDUCTIONS	2,824.16	0.00
Net Increase (Decrease)	-2,228.69	0.00
Net Position--Beginning	4,849.53	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	2,620.84	0.00

E.S.D. 101

Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	833,404.06	1,813.68	0.00	835,217.74	145,000.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	833,404.06	1,813.68	0.00	835,217.74	145,000.00

E.S.D. 101

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Voted Debt					
Voted Bonds	78,460,000.00	0.00	2,325,000.00	76,135,000.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	78,460,000.00	0.00	2,325,000.00	76,135,000.00	0.00

E.S.D. 101

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 101

Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	8,776,250.14	5,039,572.50	3,516.45	4.15
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	1,183.78	3,563.17	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	8,777,433.92	5,043,135.67	3,516.45	4.15
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	251,380.51			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	36,384.16		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skills Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care?Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	24,303.47			
2298 School Food Services--Sales of Goods, Supplies, and Services	289,670.00			
2300 Investment Earnings	16,540.53	12,522.80	34,094.41	3,178.08
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	20,953.04		0.00	0.00
2600 Fines and Damages	5,533.28		0.00	0.00
2700 Rentals and Leases	42,166.66	0.00	0.00	0.00
2800 Insurance Recoveries	2,267.67		0.00	0.00
2900 Local Support Nontax, Unassigned	377,134.35	0.00	86,681.01	0.00
2910 E-Rate	57,803.84		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	1,124,137.51	12,522.80	120,775.42	3,178.08

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Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	21,634,522.97			
3121 Special Education - General Apportionment	822,221.86			
3300 Local Effort Assistance	848,391.44			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	472.21	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	23,305,608.48	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	3,061,884.46			
4122 Special Education - Infants and Toddlers - State	227,123.81			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	924,403.72			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	384,569.68			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	96,643.97			
4174 Highly Capable	39,836.79			
4188 Day Care	0.00			
4198 School Food Service	29,336.38			
4199 Transportation - Operations	1,773,310.59			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				424,721.54
4000 TOTAL STATE, SPECIAL PURPOSE	6,537,109.40		0.00	424,721.54
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	13,835.56	7,804.14	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	758,238.64	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	13,835.56	766,042.78	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	702,824.54			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	22,411.86			
6140 Impact Aid-Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	525,460.67			
6152 Other Title, ESEA Fed	486,007.69			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	2,033.96			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	958,647.90			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	4,499.90			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	81,673.03			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	99,320.19			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,882,879.74		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	32,818.05			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	32,818.05		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	4,457.11		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	4,800.00			
8500 Nonfederal, ESD	17,851.53		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8000 TOTAL REVENUES FROM OTHER ENTITIES	27,108.64		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00		0.00	0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	42,700,931.30	5,821,701.25	124,291.87	427,903.77

E.S.D. 101

Program/Activity/Object Report

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	22,104,988.29	11	Bd of Dir	82,433.71	0	Debit Transfer	257,306.65
02	ALE	266,490.30	12	Supt Off	326,208.92	1	Credit Transfer	-257,306.65
11	Stim, Title I	.00	13	Busns Off	509,088.02	2	Cert. Salaries	19,156,032.03
12	Stim, Schl Imprv	.00	14	HR	389,433.03	3	Class. Salaries	6,712,548.22
13	Federal Stimulus - SFSF and Education Jobs	.00	15	Pblc Rltn	.00	4	Employee Benefits	9,369,886.26
14	Stim, IDEA	.00	21	Supv Inst	552,436.54	5	Supplies / Materials	2,747,652.44
18	Stim, Compt Grants	.00	22	Lrn Resrc	442,153.77	7	Purchased Services	3,588,307.67
19	Stim, Other	.00	23	Princ Off	2,268,422.43	8	Travel	148,351.91
21	Sp Ed, Sup, St	4,803,421.18	24	Guid/Coun	1,170,697.06	9	Capital Outlay	63,993.34
22	Sp Ed, Infants + Toddlers, State	361,350.00	25	Pupil M/S	328,324.88		TOTAL ALL OBJECTS	41,786,771.87
24	Sp Ed, Sup, Fed	680,043.10	26	Health	1,856,867.18			
25	Sp Ed, Infants + Toddlers, Federal	.00	27	Teaching	23,905,730.76			
26	Sp Ed, Inst, St	.00	28	Extracur	1,072,655.95			
29	Sp Ed, Oth, Fed	.00	29	Pmt to SD	293,795.86			
31	Voc, Basic, St	1,023,862.11	31	InstProDev	197,908.42			
34	MidSchCar/Tec	59,693.81	32	Inst Tech	.00			
38	Voc, Fed	21,685.40	41	Supervisn	93,454.68			
39	Voc, Other	.00	42	Food	702,739.45			
45	Skil Cnt, Bas, St	.00	44	Operation	733,884.91			
46	Skill Cntr, Fed	.00	49	Transfers	.00			
51	ESEA Disadvantaged, Fed	508,428.32	51	Supervisn	250,201.69			
52	Other Title, ESEA, Fed	480,053.38	52	Operation	1,439,493.48			
53	ESEA Migrant, Federal	.00	53	Maintnce	368,421.74			
54	Read First, Fed	.00	56	Insurance	72,586.97			
55	LAP	908,199.28	59	Transfers	-250,711.15			
56	St In, Ctr/Hm, D	.00	61	Supv Bldg	252,462.35			
57	St In, N/D, Fed	.00	62	Grnd Mnt	428,270.26			
58	Sp/Plt Pgm, St	356,719.05	63	Oper Bldg	1,291,471.98			
59	Inst. JAJ	.00	64	Maintnce	714,921.18			
61	Head Start, Fed	.00	65	Utilities	1,062,275.15			
62	MS, Pro Dv, Fed	.00	67	Bldg Secu	.00			
64	LEP, Fed	1,994.08	68	Insurance	359,898.85			
			72	Info Sys	717,021.16			
			73	Printing	73,629.71			

E.S.D. 101

Program/Activity/Object Report

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
65 Tran Biling, St	83,463.58
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	116,088.08
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	282,851.90
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	29,660.99
97 Distwide Suppt	6,287,707.25
98 Schl Food Serv	1,530,079.04
99 Pupil Transp	1,879,992.73
TOTAL ALL PROGRAMS	41,786,771.87

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	10,439.48
75 Mtr Pool	70,153.45
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	41,786,771.87

REPORT F196

Cheney School District No. 360

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E.S.D. 101

F-196 Annual Financial Statements

COUNTY: 32 Spokane

Fiscal Year 2013-2014

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

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Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 101

PROGRAM 01 - Basic Education

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	69,151.68	0.00		1,925.00	47,548.69	19,111.27	157.73	408.99	0.00	0.00
22 Lrn Resrc	442,153.77	0.00		236,499.19	73,578.34	122,676.70	8,271.79	960.21	167.54	0.00
23 Princ Off	2,268,370.99	473.60		1,345,264.62	343,169.83	544,991.96	12,483.49	18,808.75	3,178.74	0.00
24 Guid/Coun	952,861.43	0.00		672,659.53	28,886.20	247,175.30	2,627.75	1,317.00	195.65	0.00
25 Pupil M/S	243,239.82	0.00		0.00	83,660.59	44,922.84	0.00	114,382.79	273.60	0.00
26 Health	421,718.00	0.00		117,379.74	114,602.29	111,329.05	4,878.04	72,969.23	559.65	0.00
27 Teaching	16,311,069.53	-13,620.88		10,907,989.23	466,495.53	3,970,215.51	641,152.70	321,361.96	17,475.48	0.00
28 Extracur	1,069,389.54	187,591.03		402,417.13	270,299.99	95,703.73	10,195.78	61,965.31	41,216.57	0.00
29 Pmt to SD	293,795.86							293,795.86		
31 InstProDev	33,237.67	0.00		26,162.50	252.13	3,245.07	1,953.29	0.00	1,624.68	0.00
01 TOTAL	22,104,988.29	174,443.75		13,710,296.94	1,428,493.59	5,159,371.43	681,720.57	885,970.10	64,691.91	0.00

E.S.D. 101

PROGRAM 02 - Alternative Learning Experience

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	51.44	0.00		0.00	47.04	4.40	0.00	0.00	0.00	0.00
24 Guid/Coun	47,606.90	0.00		35,839.02	0.00	11,767.88	0.00	0.00	0.00	0.00
27 Teaching	217,843.37	0.00		91,157.01	15,807.57	41,735.73	17,276.25	51,627.71	239.10	0.00
31 InstProDev	988.59	0.00		380.00	0.00	35.59	0.00	573.00	0.00	0.00
02 TOTAL	266,490.30	0.00		127,376.03	15,854.61	53,543.60	17,276.25	52,200.71	239.10	0.00

E.S.D. 101

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	258,777.32	0.00		118,065.86	68,343.44	65,307.69	4,829.37	2,198.75	32.21	0.00
24 Guid/Coun	55,588.30	0.00		39,758.32	0.00	15,829.98	0.00	0.00	0.00	0.00
25 Pupil M/S	85,085.06	0.00		0.00	63,718.36	21,366.70	0.00	0.00	0.00	0.00
26 Health	1,427,613.18	0.00		989,641.09	1,129.62	345,358.66	20,728.91	66,246.63	4,508.27	0.00
27 Teaching	2,947,412.78	4,426.80		1,070,219.71	840,102.78	827,494.24	16,490.88	186,691.98	1,986.39	0.00
31 InstProDev	28,944.54	0.00		15,183.39	6,692.13	3,019.72	604.69	2,114.00	1,330.61	0.00
21 TOTAL	4,803,421.18	4,426.80		2,232,868.37	979,986.33	1,278,376.99	42,653.85	257,251.36	7,857.48	0.00

E.S.D. 101

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	3,816.00	0.00		0.00	0.00	0.00	0.00	3,816.00	0.00	0.00
27 Teaching	357,514.00	393.65		92,849.46	89,308.44	65,642.36	3,949.84	105,370.25	0.00	0.00
31 InstProDev	20.00	0.00		0.00	0.00	0.00	0.00	20.00	0.00	0.00
22 TOTAL	361,350.00	393.65		92,849.46	89,308.44	65,642.36	3,949.84	109,206.25	0.00	0.00

E.S.D. 101

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	680,043.10	0.00		455,770.54	39,401.54	184,871.02	0.00	0.00	0.00	0.00
24 TOTAL	680,043.10	0.00		455,770.54	39,401.54	184,871.02	0.00	0.00	0.00	0.00

E.S.D. 101

PROGRAM 31 - Vocational, Basic, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	13,609.28	0.00		6,726.43	0.00	1,055.09	5,347.04	480.72	0.00	0.00
24 Guid/Coun	92,955.03	0.00		65,582.79	0.00	22,092.24	0.00	5,280.00	0.00	0.00
27 Teaching	914,919.80	1,753.54		537,332.04	48,294.63	200,112.88	51,092.89	26,147.55	34,592.19	15,594.08
28 Extracur	999.00	999.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 InstProDev	1,379.00	0.00		0.00	0.00	0.00	0.00	1,379.00	0.00	0.00
31 TOTAL	1,023,862.11	2,752.54		609,641.26	48,294.63	223,260.21	56,439.93	33,287.27	34,592.19	15,594.08

E.S.D. 101

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	59,693.81	0.00		34,513.97	0.00	11,531.71	12,898.13	750.00	0.00	0.00
34 TOTAL	59,693.81	0.00		34,513.97	0.00	11,531.71	12,898.13	750.00	0.00	0.00

E.S.D. 101

PROGRAM 38 - Vocational, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	21,685.40	0.00		0.00	12,783.60	8,901.80	0.00	0.00	0.00	0.00
38 TOTAL	21,685.40	0.00		0.00	12,783.60	8,901.80	0.00	0.00	0.00	0.00

E.S.D. 101

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

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	486,803.51	103.74		274,112.72	68,154.51	127,976.00	15,688.55	428.35	339.64	0.00
31 InstProDev	21,624.81	0.00		0.00	199.05	145.84	433.17	20,846.75	0.00	0.00
51 TOTAL	508,428.32	103.74		274,112.72	68,353.56	128,121.84	16,121.72	21,275.10	339.64	0.00

E.S.D. 101

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	79,269.70	0.00		59,647.47	0.00	19,622.23	0.00	0.00	0.00	0.00
27 Teaching	390,386.95	44,227.93		194,361.30	5,786.27	54,354.46	38,364.34	51,404.49	1,888.16	0.00
31 InstProDev	10,396.73	0.00		1,070.00	0.00	105.79	0.00	600.00	8,620.94	0.00
52 TOTAL	480,053.38	44,227.93		255,078.77	5,786.27	74,082.48	38,364.34	52,004.49	10,509.10	0.00

E.S.D. 101

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	131,628.56	0.00		79,521.74	16,444.98	34,979.48	0.00	0.00	682.36	0.00
27 Teaching	750,663.09	3,620.42		452,966.76	69,777.16	197,123.82	5,463.93	21,711.00	0.00	0.00
31 InstProDev	25,907.63	0.00		10,679.25	504.46	1,445.32	0.00	11,948.00	1,330.60	0.00
55 TOTAL	908,199.28	3,620.42		543,167.75	86,726.60	233,548.62	5,463.93	33,659.00	2,012.96	0.00

E.S.D. 101

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	308,311.00	0.00		241,275.50	0.00	43,713.03	22,837.70	0.00	484.77	0.00
31 InstProDev	48,408.05	0.00		19,008.75	0.00	3,376.27	26,023.03	0.00	0.00	0.00
58 TOTAL	356,719.05	0.00		260,284.25	0.00	47,089.30	48,860.73	0.00	484.77	0.00

E.S.D. 101

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	1,994.08	0.00		0.00	0.00	0.00	1,994.08	0.00	0.00	0.00
64 TOTAL	1,994.08	0.00		0.00	0.00	0.00	1,994.08	0.00	0.00	0.00

E.S.D. 101

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	83,337.33	0.00		26,570.05	27,849.04	26,187.04	75.63	2,373.90	281.67	0.00
31 InstProDev	126.25	0.00		0.00	0.00	0.00	126.25	0.00	0.00	0.00
65 TOTAL	83,463.58	0.00		26,570.05	27,849.04	26,187.04	201.88	2,373.90	281.67	0.00

E.S.D. 101

PROGRAM 74 - Highly Capable

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	113,690.30	569.90		80,535.62	3,179.73	27,815.81	234.24	1,355.00	0.00	0.00
31 InstProDev	2,397.78	0.00		190.00	0.00	17.78	0.00	2,190.00	0.00	0.00
74 TOTAL	116,088.08	569.90		80,725.62	3,179.73	27,833.59	234.24	3,545.00	0.00	0.00

E.S.D. 101

PROGRAM 79 - Instructional Programs, Other

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	3,720.00	0.00		0.00	0.00	0.00	0.00	3,720.00	0.00	0.00
27 Teaching	256,648.61	393.65		153,897.84	20,480.05	73,233.82	6,267.88	578.00	1,797.37	0.00
31 InstProDev	22,483.29	0.00		14,823.00	0.00	2,008.83	928.83	3,876.00	846.63	0.00
79 TOTAL	282,851.90	393.65		168,720.84	20,480.05	75,242.65	7,196.71	8,174.00	2,644.00	0.00

E.S.D. 101

PROGRAM 89 - Other Community Services

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	27,393.58	22,347.47		4,175.00	117.94	753.17	0.00	0.00	0.00	0.00
28 Extracur	2,267.41	1,956.00		0.00	0.00	0.00	311.41	0.00	0.00	0.00
89 TOTAL	29,660.99	24,303.47		4,175.00	117.94	753.17	311.41	0.00	0.00	0.00

E.S.D. 101

PROGRAM 97 - District-wide Support

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	82,433.71	0.00			0.00	0.00	7,365.70	65,268.42	9,799.59	0.00
12 Supt Off	326,208.92	106.90		158,668.76	48,456.27	51,542.43	36,907.50	26,867.33	3,659.73	0.00
13 Busns Off	509,088.02	0.00		0.00	351,850.39	124,642.52	10,421.27	17,199.75	4,974.09	0.00
14 HR	389,433.03	0.00		121,211.70	139,884.42	87,663.90	15,144.91	24,993.12	534.98	0.00
61 Supv Bldg	252,462.35	0.00		0.00	187,168.31	64,368.76	424.46	0.00	500.82	0.00
62 Grnd Mnt	428,270.26	0.00			235,946.09	96,423.56	87,167.52	3,420.05	0.00	5,313.04
63 Oper Bldg	1,291,471.98	0.00			770,046.11	424,718.44	96,707.43	0.00	0.00	0.00
64 Maintnce	714,921.18	0.00	0.00		374,469.07	140,607.23	118,712.71	75,543.16	8.96	5,580.05
65 Utilities	1,062,275.15	0.00	0.00		0.00	0.00	0.00	1,062,275.15	0.00	0.00
68 Insurance	359,898.85	0.00					0.00	359,898.85		0.00
72 Info Sys	717,021.16	0.00	0.00	0.00	121,712.90	52,805.67	178,911.77	363,327.40	263.42	0.00
73 Printing	73,629.71	0.00	0.00	0.00	46,028.40	21,148.19	2,533.66	3,919.46	0.00	0.00
74 Warehouse	10,439.48	0.00	0.00	0.00	262.60	103.44	8,198.34	0.00	0.00	1,875.10
75 Mtr Pool	70,153.45	0.00	-6,595.50	0.00	2,877.91	1,133.57	60,006.12	0.00	0.00	12,731.35
97 TOTAL	6,287,707.25	106.90	-6,595.50	279,880.46	2,278,702.47	1,065,157.71	622,501.39	2,002,712.69	19,741.59	25,499.54

E.S.D. 101

PROGRAM 98 - School Food Services

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	93,454.68	0.00		0.00	67,444.53	20,790.22	2,694.45	0.00	2,525.48	0.00
42 Food	702,739.45	0.00					702,159.45	580.00		
44 Operation	733,884.91	1,963.90			400,333.73	261,845.11	35,136.90	11,189.50	516.05	22,899.72
98 TOTAL	1,530,079.04	1,963.90		0.00	467,778.26	282,635.33	739,990.80	11,769.50	3,041.53	22,899.72

E.S.D. 101

PROGRAM 99 - Pupil Transportation

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervisn	250,201.69	0.00		0.00	182,909.17	65,346.19	1,201.33	745.00	0.00	0.00
52 Operation	1,439,493.48	0.00			764,638.70	282,801.09	350,374.09	39,763.63	1,915.97	0.00
53 Maintnce	368,421.74	0.00			191,903.69	75,588.13	99,897.22	1,032.70	0.00	0.00
56 Insurance	72,586.97							72,586.97		
59 Transfers	-250,711.15		-250,711.15							
99 TOTAL	1,879,992.73	0.00	-250,711.15	0.00	1,139,451.56	423,735.41	451,472.64	114,128.30	1,915.97	0.00

Other Data Requirements and Certifications

- | | | |
|----|---|-----------|
| A. | Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 57,803.84 |
| B. | Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090 | 0.00 |
| C. | Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060. | 0.00 |
| D. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits." | Yes |
| E. | Enter the amount of Program 13 expenditures related to the Education Job Funds. | 0.00 |

E.S.D. 101

Data Requirements for End of Year Reporting to
Apportionment and State Recovery Rate

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

514.72

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)

0.177

a) Total All Programs (SYSTEM CALCULATED)

41,786,771.87

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

6,287,707.25

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)

35,499,064.62

E.S.D. 101

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

5,685.89

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

E.S.D. 101

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

DISTORTING ITEMS

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

E.S.D. 101

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

16,422.92

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

13,905.03

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

0.00

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure.

0.00

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

164,433.11

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

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Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 32 Spokane

For the Year Ended August 31, 2014

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 101

Fiscal Year 2013-2014

COUNTY: 32 Spokane

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2015-16

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	35,499,064.62	38,493.80		702,739.45			34,757,831.37
PROGRAM 97 ACTIVITIES							
11 Board of Directors	82,433.71	0.00		5,685.89	46,419.87	30,327.95	
12 Superintendent's Office	326,208.92	0.00		0.00	326,208.92	0.00	
13 Business Office	509,088.02	0.00		0.00		509,088.02	
14 Human Resources	389,433.03	0.00		0.00		389,433.03	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	252,462.35	0.00		0.00	252,462.35	0.00	
62 Grounds Maintenance	428,270.26	5,313.04		0.00	422,957.22	0.00	
63 Operation of Buildings	1,291,471.98	0.00		0.00	1,291,471.98	0.00	
64 Maintenance	714,921.18	5,580.05		0.00	709,341.13	0.00	
65 Utilities	1,062,275.15	0.00		0.00	1,062,275.15	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	359,898.85	0.00		0.00	359,898.85	0.00	
72 Information Systems	717,021.16	0.00		0.00	552,588.05	164,433.11	
73 Printing	73,629.71	0.00		0.00		73,629.71	
74 Warehousing	10,439.48	1,875.10		0.00		8,564.38	
75 Motor Pool	70,153.45	12,731.35		0.00		57,422.10	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	6,287,707.25	25,499.54	0.00	5,685.89	5,023,623.52	1,232,898.30	

E.S.D. 101

Fiscal Year 2013-2014

COUNTY: 32 Spokane

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2015-16

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	41,786,771.87	63,993.34	0.00	708,425.34		1,232,898.30	34,757,831.37
Unallowable Costs					-5,023,623.52		5,023,623.52
TOTALS	41,786,771.87	63,993.34	0.00	708,425.34		1,232,898.30	39,781,454.89

*** FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION ***

FY 11-12

1. FY 11-12 INDIRECT EXPENDITURES	1,161,288.63
2. FY 11-12 DIRECT EXPENDITURES	35,942,886.10
3. FY 11-12 OVER/UNDER RECOVERY (CALCULATED)	42,464.43
4. FY 11-12 TOTAL POOL (LINE 1 + LINE 3)	1,203,753.06
5. CALCULATED FY 11-12 RESTRICTED INDIRECT RATE TO BE USED IN FY 13-14	0.0335

FY 13-14

6. FY 13-14 INDIRECT EXPENDITURES FROM COLUMN 6	1,232,898.30
7. FY 11-12 OVER/UNDER RECOVERY (LINE 3)	42,464.43
8. FY 13-14 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,275,362.73
9. FY 13-14 DIRECT EXPENDITURES FROM COLUMN 7	39,781,454.89
10. FY 13-14 RESTRICTED INDIRECT RATE (LINE 5)	0.0335
11. FY 13-14 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,332,678.74
12. FY 13-14 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-57,316.01
13. FY 13-14 TOTAL POOL (LINE 6 + LINE 12)	1,175,582.29
14. CALCULATED FY 13-14 RESTRICTED INDIRECT RATE TO BE USED IN FY 15-16 (LINE 13 / LINE 9)	0.0296

E.S.D. 101

Fiscal Year 2013-2014

COUNTY: 32 Spokane

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2015-16

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	35,499,064.62	38,493.80		702,739.45			34,757,831.37
PROGRAM 97 ACTIVITIES							
11 Board of Directors	82,433.71	0.00		5,685.89	46,419.87	30,327.95	
12 Superintendents Office	326,208.92	0.00		0.00		326,208.92	
13 Business Office	509,088.02	0.00		0.00		509,088.02	
14 Human Resources	389,433.03	0.00		0.00		389,433.03	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	252,462.35	0.00		0.00		252,462.35	
62 Grounds Maintenance	428,270.26	5,313.04		0.00		422,957.22	
63 Operation of Buildings	1,291,471.98	0.00		0.00		1,291,471.98	
64 Maintenance	714,921.18	5,580.05		0.00		709,341.13	
65 Utilities	1,062,275.15	0.00		0.00		1,062,275.15	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	359,898.85	0.00		0.00		359,898.85	
72 Information Systems	717,021.16	0.00		0.00		717,021.16	
73 Printing	73,629.71	0.00		0.00		73,629.71	
74 Warehousing	10,439.48	1,875.10		0.00		8,564.38	
75 Motor Pool	70,153.45	12,731.35		0.00		57,422.10	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	6,287,707.25	25,499.54	0.00	5,685.89	46,419.87	6,210,101.95	

E.S.D. 101

Fiscal Year 2013-2014

COUNTY: 32 Spokane

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2015-16

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	41,786,771.87	63,993.34	0.00	708,425.34		6,210,101.95	34,757,831.37
Unallowable Costs					-46,419.87		46,419.87
Totals	41,786,771.87	63,993.34	0.00	708,425.34		6,210,101.95	34,804,251.24

*** FIXED WITH CARRY-FORWARD UNRESTRICTED INDIRECT RATE CALCULATION ***

FY 11-12

1. FY 11-12 INDIRECT EXPENDITURES	5,175,175.42
2. FY 11-12 DIRECT EXPENDITURES	31,928,999.31
3. FY 11-12 OVER (UNDER) RECOVERY	126,016.57
4. FY 11-12 TOTAL POOL (LINE 1 + LINE 3)	5,301,191.99
5. CALCULATED FY 11-12 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 13-14	0.1660

FY 13-14

6. FY 13-14 INDIRECT EXPENDITURES FROM COLUMN 6	6,210,101.95
7. FY 11-12 OVER (UNDER) RECOVERY (LINE 3)	126,016.57
8. FY 13-14 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	6,336,118.52
9. FY 13-14 DIRECT EXPENDITURES FROM COLUMN 7	34,804,251.24
10. FY 13-14 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1660
11. FY 13-14 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,777,505.71
12. FY 13-14 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	558,612.82
13. FY 13-14 TOTAL POOL (LINE 6 + LINE 12)	6,768,714.77
14. CALCULATED FY 13-14 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 15-16 (LINE 13 / LINE 9)	0.1945

Cheney School District
F-196 Part IV Fiscal Year 2013/2014

Revenues			Total Program Expenditures		State Resources	Federal Resources	Other Resources	Total Resources	Levy Support	
3100	State Apportionment	21,634,523	01	Basic Ed	22,104,988	16,446,799	81,673	5,576,516	22,104,988	5,423,516
3121	State Spec Ed Apport.	822,222	02	Alternative Programs	266,490	173,219	-	93,272	266,490	29,000
3300	State L.E.A.	848,391	31	Vocational Ed	1,023,862	1,023,862	-	-	1,023,862	-
4121	State Special Education	3,061,884	34	Career, TEC	59,694	59,694	-	-	59,694	-
4122	SPED - Infants & Toddlers	227,124	97	District Wide Support	6,287,707	4,715,780	60,370	1,511,557	6,287,707	1,450,302
4155	State Learning Assistance	924,404	TOTAL BASIC EDUCATION		29,742,742	22,419,354	142,043	7,181,344	29,742,742	6,902,817
4158	State Special & Pilot Programs	385,042	21	Special Ed	4,803,421	4,005,374	-	798,047	4,803,421	798,047
4165	State Transitional Bilingual	96,644	22	SPED - Infants & Toddlers	361,350	227,124	-	134,226	361,350	134,226
4174	State Highly Capable	39,837	24	Federal Sp Ed	680,043	-	680,043	-	680,043	-
4198	State School Food Services	29,336	38	Federal Vocational Ed	21,685	-	21,685	-	21,685	-
4199	State Transportation Operations	1,773,311	51	Title I	508,428	-	508,428	-	508,428	-
Total State Revenues		29,842,718	52	Title II	480,053	-	480,053	-	480,053	-
5300	Fed Impact Aid	-	55	Learning Assist	908,199	908,199	-	-	908,199	-
5400	Fed in Lieu of Taxes	13,836	58	Special & Pilot Programs	356,719	356,719	-	-	356,719	-
6124	Fed Special Education	702,825	64	Title III L.E.P.	1,994	-	1,994	-	1,994	-
6138	Fed Voc Ed	22,412	65	Transitional Bilingual	83,464	83,464	-	-	83,464	-
6151	Fed Title I	525,461	69	Learn & Serve America	-	-	-	-	-	-
6152	Fed Title II	486,008	74	Highly Capable	116,088	39,837	-	76,251	116,088	76,251
6164	Fed Title III L.E.P.	2,034	76	Targeted Assist. Federal	-	-	-	-	-	-
6176	Fed Safe Routes	-	79	Other Instruction	282,852	-	-	282,852	282,852	282,852
6198	Fed School Food Services	958,648	TOTAL OTHER INSTRUCT.		8,604,297	5,620,716	1,692,204	1,291,377	8,604,297	1,291,377
6298	USDA Farm to School	4,500	89	Other Community Services	29,661	-	-	29,661	29,661	473
6301	Fed Medicaid Admin Match	81,673	98	Food Services	1,530,079	29,336	1,062,468	438,275	1,530,079	148,605
6998	Fed USDA Commodities	99,320	99	Pupil Transportation	1,879,993	1,773,311	-	106,682	1,879,993	106,682
Total Federal Revenues		2,896,715	TOTAL OTHER PROGRAMS		3,439,733	1,802,647	1,062,468	574,618	3,439,733	255,760
1100	Property Tax	8,776,250	TOTAL EXPENDITURES		41,786,772	TOTAL LEVY EXPENDITURES----->				8,449,953
1500	Timber Excise Tax	1,184	Expenditure Totals		29,842,718	2,896,715	9,047,339	41,786,772		
2100	Tuition's & Fees	251,381	Revenue Totals		29,842,718	2,896,715	9,961,498	42,700,931		
2200	Sale of Goods,Supplies,Etc	31,499	Variance		-	-	(914,159)	(914,159)		
2289	Other Community Services	29,188	CHANGE TO FUND BALANCE-->				914,159	914,159		
2298	Food Services	289,670	Begin Fund Balance		1,618,923					
2300	Investment Earnings	16,541	September 1, 2013							
2500	Gifts & Donations	20,953	Change to Fund Balance		914,159					
2600	Fines & Damages	5,533	Prior Period Adjustment		298,013					
2700	Rentals	42,167	End Fund Balance		2,831,095					
2800	Insurance Recoveries	2,268	August 31, 2014							
2900	Other Local Revenue	377,134	Reservation of End F.B.		664,630					
2910	E-Rate	57,804	5% Reservation of End F.B.		2,135,047					
7301	Nonhigh Participation	32,818	End F.B. Unreserved		31,419					
8100	WSU Ramp Project	4,457	Ending Fund Balance							
8500	ESD Grants	22,652	as a % of Revenues		0.07%					
Total Other Revenues		9,961,498								
TOTAL REVENUES		42,700,931								



E.S.D. 101

General Fund

COUNTY: 32 Spokane

Resource to Program Expenditure Report

For the Year Ended August 31, 2014

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	22,104,988.29	16,446,799.40	81,673.03	5,576,515.86
02 Alternative Learning Experience (ALE)	266,490.30	173,218.70	0.00	93,271.60
31 Vocational-Basic, State	1,023,862.11	1,023,862.11	0.00	0.00
34 Middle School Career and Technical Ed, State	59,693.81	59,693.81	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	6,287,707.25	4,715,780.44	60,370.00	1,511,556.81
TOTAL BASIC EDUCATIONAL PROGRAMS	29,742,741.76	22,419,354.46	142,043.03	7,181,344.27
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	4,803,421.18	4,005,373.95	0.00	798,047.23
22 Special Education - Infants and Toddlers - State	361,350.00	227,123.81	0.00	134,226.19
24 Special Education-Supplemental, Federal	680,043.10	0.00	680,043.10	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	21,685.40	0.00	21,685.40	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	508,428.32	0.00	508,428.32	0.00
52 Other Title Grants Under ESEA, Federal	480,053.38	0.00	480,053.38	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	908,199.28	908,199.28	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	356,719.05	356,719.05	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00

E.S.D. 101

General Fund

COUNTY: 32 Spokane

Resource to Program Expenditure Report

For the Year Ended August 31, 2014

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	1,994.08	0.00	1,994.08	0.00
65 Transitional Bilingual, State	83,463.58	83,463.58	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	116,088.08	39,836.79	0.00	76,251.29
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	282,851.90	0.00	0.00	282,851.90
TOTAL OTHER INSTRUCTIONAL PROGRAMS	8,604,297.35	5,620,716.46	1,692,204.28	1,291,376.61
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	29,660.99	0.00	0.00	29,660.99
98 School Food Services	1,530,079.04	29,336.38	1,062,467.99	438,274.67
99 Pupil Transportation	1,879,992.73	1,773,310.59	0.00	106,682.14
TOTAL OTHER PROGRAMS	3,439,732.76	1,802,646.97	1,062,467.99	574,617.80
TOTALS	41,786,771.87	29,842,717.89	2,896,715.30	9,047,338.68

E.S.D. 101

Preliminary Special Education Maintenance of Effort

COUNTY: 32 Spokane

Fiscal Year 2013-2014

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 12 - 13 Actual (A)	FY 13 - 14 Actual (B)
Preliminary FY 2013-2014 to FY 2012-2013 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	4,850,332.24	5,164,771.18
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	4,850,332.24	5,164,771.18
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		314,438.94
Preliminary FY 2013-2014 to FY 2012-2013 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	582.89	699.67
7. Expenditures per pupil (line 4/line 6).	8,321.17	7,381.72
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-939.45
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2013-2014 to FY 2012-2013 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	996,348.82	932,273.42
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-64,075.40
11. Expenditures per pupil (line 9/line 6).	1,709.32	1,332.44
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-376.88

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages birth-2, 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. For Fiscal Year 13-14 Program 22 Expenditures were added to line 1, Revenues 7122 was added to line 2, and Revenues 6322 were added to line 3.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Food Services Deficit Calculation

Description	Operation	FY 2013 - 14	FY 2012 - 13		FY 2013 - 14	FY 2012 - 13
Total Expenditures	+ (plus)	41,786,771.87	40,060,252.03	Total Program 98	+ 1,530,079.04	1,355,745.91
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 289,670.00	289,813.56
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 29,336.38	25,554.07
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	29,660.99	36,196.21	Revenue 6198 (Fed)	- 958,647.90	910,189.93
School Food Services	- (minus)	1,530,079.04	1,355,745.91	Revenue 6298 (Fed)	- 4,499.90	40,499.10
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 99,320.19	90,159.52
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	63,993.34	41,729.38	TOTAL FOOD SERVICES DEFICIT	148,604.67	-470.27
Federal, General Purpose Revenue	- (minus)	13,835.56	41,319.75			
Federal, Special Purpose Revenue	- (minus)	2,882,879.74	3,065,364.54	Note:		
Food Service Deficit	+ (plus)	148,604.67	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	958,647.90	910,189.93	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	4,499.90	40,499.10	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	99,320.19	90,159.52	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2013 - 14	FY 2012 - 13
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	22,899.72	10,870.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	38,500,295.58	36,571,614.79
	FY 13-14/FY 12-13		1.05

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

E.S.D. 101

Fiscal Year 2013-2014

COUNTY: 32 Spokane

Preliminary Vocational Education Maintenance of Effort

This is the preliminary Vocational Education Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Description	Operation	FY 2013 - 14	FY 2012 - 13
Program 31, Vocational--Basic State	+ (plus)	1,023,862.11	1,020,014.65
Program 34, Middle School Career and Technical Education-State	+ (plus)	59,693.81	64,371.81
Program 38, Vocational--Federal	+ (plus)	21,685.40	22,879.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	22,411.86	22,879.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,082,829.46	1,084,386.46
		FY 13-14 / FY 12-13	1.00

This report is for information only and does not reflect on the financial condition of the district.

E.S.D. 101

Cheney School District No.360

COUNTY: 32 Spokane

Financial Edit Report Fiscal Year 2013-2014

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.545	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, GF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	298,012.61	
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-27-0.	-13,620.88	
Info	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	8,564.38	0.00
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	
Info	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

E.S.D. 101

Cheney School District No.360

COUNTY: 32 Spokane

Financial Edit Report Fiscal Year 2013-2014

Continued

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.598	On the Schedule of Long-Term Liabilities (DSF), the Beginning Outstanding Debt for Voted Bonds at September 1 is not equal to the Ending Total Voted Bonds at August 31 of the previous year.	78,460,000.00	60,960,000.00

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

E.S.D. 101

Cheney School District No.360

COUNTY: 32 Spokane

Financial Edit Report Fiscal Year 2013-2014

Continued

Private Purpose Trust/Other Trust Fund: Cleared all edits