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

For the Fiscal School Year
Ending August 31, 2013

ANNUAL FINANCIAL STATEMENTS

SUPPLEMENTAL REPORTS AND SCHEDULES

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2012-2013

CERTIFICATION

The Annual Financial Statements (Report F-196) for Cheney School District No. 360 of Spokane County for the fiscal year ended August 31, 2013, 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, 2012-August 31, 2013

Approved: Kassidy Probert 11-4-13

School District Superintendent or Authorized Official Date

Reviewed: ______________________ ________

ESD Superintendent or Authorized Official 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	38,790,938.33	349,803.80	5,734,700.58	6,402,624.32	405,581.58	0.00	51,683,648.61
Total Expenditures	40,060,252.03	359,239.27	5,899,110.51	16,655,590.01	415,026.62	0.00	63,389,218.44
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	-1,269,313.70	-9,435.47	-164,409.93	-10,252,965.69	-9,445.04	0.00	-11,705,569.83
Beginning Total Fund Balance	2,888,236.42	241,203.36	2,226,467.43	15,882,355.81	561,120.61	0.00	21,799,383.63
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending 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

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E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No.

Balance Sheet

Governmental Funds

August 31, 2013

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,384,705.84	239,911.18	2,062,057.50	6,758,071.41	551,675.57	0.00	11,996,421.50
Minus Warrants Outstanding	-1,106,893.74	-7,139.56	0.00	-154,033.52	0.00	0.00	-1,268,066.82
Taxes Receivable	4,054,036.09		2,304,991.45	8,721.81	415.36		6,368,164.71
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	170,901.97	0.00	0.00	0.00	0.00	0.00	170,901.97
Accounts Receivable	69,322.75	0.00	0.00	0.00	0.00	0.00	69,322.75
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	32,833.67	0.00					32,833.67
Prepaid Items	232,064.69	3,713.74		65,888.80	0.00	0.00	301,667.23
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	5,836,971.27	236,485.36	4,367,048.95	6,678,648.50	552,090.93	0.00	17,671,245.01
LIABILITIES:							
Accounts Payable	116,649.77	4,717.47	0.00	1,039,934.59	0.00	0.00	1,161,301.83
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	40,985.74	0.00		0.00			40,985.74
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	6,084.20	0.00		0.00			6,084.20
Due To Other Governmental Units	292.75	0.00		601.98	0.00	0.00	894.73
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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E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No.

Balance Sheet

Governmental Funds

August 31, 2013

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	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
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
Deferred Revenue	4,054,036.09	0.00	2,304,991.45	8,721.81	415.36	0.00	6,368,164.71
TOTAL LIABILITIES	4,218,048.55	4,717.47	2,304,991.45	1,049,258.38	415.36	0.00	7,577,431.21
FUND BALANCE:							
Nonspendable Fund Balance	32,833.67	0.00	0.00	0.00	0.00	0.00	32,833.67
Restricted Fund Balance	76,258.62	231,767.89	2,062,057.50	5,561,449.51	0.00	0.00	7,931,533.52
Committed Fund Balance	1,195,501.14	0.00	0.00	0.00	0.00	0.00	1,195,501.14
Assigned Fund Balance	83,008.00	0.00	0.00	67,940.61	551,675.57	0.00	702,624.18
Unassigned Fund Balance	231,321.29	0.00	0.00	0.00	0.00	0.00	231,321.29
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
TOTAL LIABILITIES AND FUND BALANCE	5,836,971.27	236,485.36	4,367,048.95	6,678,648.50	552,090.93	0.00	17,671,245.01

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E.S.D. 101

COUNTY: 32 Spokane

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Cheney School District - 360

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	9,049,711.24	349,803.80	4,945,720.10	294,088.17	3,731.25		14,643,054.56
State	26,581,255.63		0.00	6,108,535.15	397,169.33		33,086,960.11
Federal	3,106,684.29		788,980.48	0.00	0.00		3,895,664.77
Federal Stimulus	0.00						0.00
Other	53,287.17			0.00	0.00	0.00	53,287.17
TOTAL REVENUES	38,790,938.33	349,803.80	5,734,700.58	6,402,623.32	400,900.58	0.00	51,678,966.61
EXPENDITURES:							
CURRENT:							
Regular Instruction	21,881,682.34						21,881,682.34
Federal Stimulus	0.00						0.00
Special Education	5,547,359.00						5,547,359.00
Vocational Education	1,097,250.24						1,097,250.24
Skills Center	0.00						0.00
Compensatory Programs	2,186,540.82						2,186,540.82
Other Instructional Programs	462,685.82						462,685.82
Community Services	36,196.21						36,196.21
Support Services	8,806,808.22						8,806,808.22
Student Activities/Other		359,239.27				0.00	359,239.27
CAPITAL OUTLAY:							
Sites				353,498.75			353,498.75
Building				16,214,893.17			16,214,893.17
Equipment				87,198.09			87,198.09
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					415,026.62		415,026.62
Sales and Lease				0.00			0.00
Other	41,729.38						41,729.38
DEBT SERVICE:							
Principal	0.00		2,410,000.00	0.00	0.00		2,410,000.00
Interest and Other Charges	0.00		3,489,110.51	0.00	0.00		3,489,110.51
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	40,060,252.03	359,239.27	5,899,110.51	16,655,590.01	415,026.62	0.00	63,389,218.44

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E.S.D. 101

COUNTY: 32 Spokane

Cheney School District . 360

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Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-1,269,313.70	-9,435.47	-164,409.93	-10,252,966.69	-14,126.04	0.00	-11,710,251.83
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	1.00	4,681.00		4,682.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00		0.00	1.00	4,681.00	0.00	4,682.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,269,313.70	-9,435.47	-164,409.93	-10,252,965.69	-9,445.04	0.00	-11,705,569.83
BEGINNING TOTAL FUND BALANCE	2,888,236.42	241,203.36	2,226,467.43	15,882,355.81	561,120.61	0.00	21,799,383.63
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING 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

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E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2013

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	9,133,666.00	9,049,711.24	-83,954.76
State	26,838,347.00	26,581,255.63	-257,091.37
Federal	3,289,987.00	3,106,684.29	-183,302.71
Federal Stimulus	0.00	0.00	0.00
Other	638,000.00	53,287.17	-584,712.83
TOTAL REVENUES	39,900,000.00	38,790,938.33	-1,109,061.67
EXPENDITURES			
CURRENT:			
Regular Instruction	23,011,024.00	21,881,682.34	1,129,341.66
Federal Stimulus	0.00	0.00	0.00
Special Education	5,361,355.00	5,547,359.00	-186,004.00
Vocational Education	1,010,608.00	1,097,250.24	-86,642.24
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,899,140.00	2,186,540.82	-287,400.82
Other Instructional Programs	373,043.00	462,685.82	-89,642.82
Community Services	25,000.00	36,196.21	-11,196.21
Support Services	9,080,085.00	8,806,808.22	273,276.78
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	89,765.00	41,729.38	48,035.62
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	40,850,020.00	40,060,252.03	789,767.97
REVENUES OVER (UNDER) EXPENDITURES	-950,020.00	-1,269,313.70	-319,293.70

Cheney School District No. 0

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2013

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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	-950,020.00	-1,269,313.70	-319,293.70
BEGINNING TOTAL FUND BALANCE	2,650,000.00	2,888,236.42	238,236.42
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,699,980.00	1,618,922.72	-81,057.28

Cheney School District No. [illegible]0

Budgetary Comparison Schedule

Associated Student Body Fund

For The Year Ended August 31, 2013

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	435,000.00	349,803.80	-85,196.20
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	435,000.00	349,803.80	-85,196.20
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	420,000.00	359,239.27	60,760.73
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	420,000.00	359,239.27	60,760.73
REVENUES OVER (UNDER) EXPENDITURES	15,000.00	-9,435.47	-24,435.47

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E.S.D. 101 | Budgetary Comparison Schedule

COUNTY: 32 Spokane | Associated Student Body Fund

For The Year Ended August 31, 2013

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
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	-9,435.47	-24,435.47
BEGINNING TOTAL FUND BALANCE	230,000.00	241,203.36	11,203.36
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	245,000.00	231,767.89	-13,232.11

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E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. [illegible]0

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2013

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,012,000.00	4,945,720.10	-66,279.90
State	0.00	0.00	0.00
Federal	817,068.00	788,980.48	788,980.48
Federal Stimulus			
Other			
TOTAL REVENUES	5,829,068.00	5,734,700.58	-94,367.42
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills 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	2,410,000.00	2,410,000.00	0.00
Interest and Other Charges	3,739,068.00	3,489,110.51	249,957.49
TOTAL EXPENDITURES	6,149,068.00	5,899,110.51	249,957.49
REVENUES OVER (UNDER) EXPENDITURES	-320,000.00	-164,409.93	155,590.07

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COUNTY: 32 Spokane

Cheney School District No. 0

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2013

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
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	-320,000.00	-164,409.93	155,590.07
BEGINNING TOTAL FUND BALANCE	2,200,000.00	2,226,467.43	26,467.43
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,880,000.00	2,062,057.50	182,057.50

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E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

Budgetary Comparison Schedule

Capital Projects Fund

For The Year Ended August 31, 2013

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	130,000.00	294,088.17	164,088.17
State	7,000,000.00	6,108,535.15	-891,464.85
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	7,130,000.00	6,402,623.32	-727,376.68
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	50,000.00	353,498.75	-303,498.75
Building	26,800,000.00	16,214,893.17	10,585,106.83
Equipment	220,000.00	87,198.09	132,801.91
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			

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COUNTY: 32 Spokane

Cheney School District No 360

Budgetary Comparison Schedule

Capital Projects Fund

For The Year Ended August 31, 2013

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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	27,070,000.00	16,655,590.01	10,414,409.99
	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-19,940,000.00	-10,252,966.69	9,687,033.31
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	1.00	1.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	1.00	1.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-19,940,000.00	-10,252,965.69	9,687,034.31
BEGINNING TOTAL FUND BALANCE	20,000,000.00	15,882,355.81	-4,117,644.19
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	60,000.00	5,629,390.12	5,569,390.12

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E.S.D. 101
COUNTY: 32 Spokane

Cheney School District No 360
Budgetary Comparison Schedule
Transportation Vehicle Fund
For The Year Ended August 31, 2013

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,000.00	3,731.25	1,731.25
State	390,000.00	397,169.33	7,169.33
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	392,000.00	400,900.58	8,900.58
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	629,000.00	415,026.62	213,973.38
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	629,000.00	415,026.62	213,973.38

Cheney School District No 360

Budgetary Comparison Schedule

Transportation Vehicle Fund

For The Year Ended August 31, 2013

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-237,000.00	-14,126.04	222,873.96
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	4,681.00	4,681.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	4,681.00	4,681.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-237,000.00	-9,445.04	227,554.96
BEGINNING TOTAL FUND BALANCE	537,000.00	561,120.61	24,120.61
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	300,000.00	551,675.57	251,675.57

REPORT F19

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

Statement Of Fiduciary Net Assets

Fiduciary Funds

August 31, 2013

RUN: 10/30/2013 3:34:43 PM

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	5,894.10	0.00
Minus Warrants Outstanding	-1,044.57	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	**4,849.53**	**0.00**
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**
NET ASSETS:		
Net assets 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
Assigned to Fund Purposes	4,849.53	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	**4,849.53**	**0.00**

REPORT F19

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No 360

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

For the Year Ended August 31, 2013

RUN: 10/30/2013 3:34:44 PM

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	100.95	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	100.95	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	100.95	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	11,173.60	0.00
TOTAL DEDUCTIONS	11,173.60	0.00
Net Increase (Decrease)	-11,072.65	0.00
Net Assets--Beginning	15,922.18	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	4,849.53	0.00

REPORT F19

E.S.D. 101

COUNTY: 32 Spokane

Cheney School Dis ct No. 360

Schedule of Long-Term Liabilities

For the Year Ended August 31, 2013

RUN: 10/30/2013 3:34:45 PM

Description	Beginning Outstanding Debt September 1, 2012	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2013
Total Voted Bonds	63,370,000.00	0.00	2,410,000.00	60,960,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	17,500,000.00	0.00	0.00	17,500,000.00
Other Long-Term Debt				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	771,997.05	61,407.01	0.00	833,404.06
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	771,997.05	61,407.01	0.00	833,404.06
TOTAL LONG-TERM LIABILITIES	81,641,997.05	61,407.01	2,410,000.00	79,293,404.06

Cheney School District 360

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	8,145,448.45	4,927,446.36	19,139.13	79.37
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	578.51	3,403.27	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	8,146,026.96	4,930,849.63	19,139.13	79.37
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	268,295.31			
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	38,404.10		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	25,391.88			
2298 School Food Services--Sales of Goods, Supplies, and Services	289,813.56			
2300 Investment Earnings	20,496.12	14,870.47	105,044.09	3,651.88
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	99,685.46		0.00	0.00
2600 Fines and Damages	6,632.69		0.00	0.00
2700 Rentals and Leases	16,714.50	0.00	8,785.00	0.00
2800 Insurance Recoveries	3,161.95		0.00	0.00
2900 Local Support Nontax, Unassigned	119,306.35	0.00	161,119.95	0.00
2910 E-rate	15,782.36		0.00	
2000 Total Local Support Nontax	903,684.28	14,870.47	274,949.04	3,651.88

STATE, GENERAL PURPOSE

Cheney School District 360

RUN: 10/30/2013 3:34:46 PM

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
3100 Apportionment	19,522,842.05			
3121 Special Education - General Apportionment	656,666.87			
3300 Local Effort Assistance	885,504.76			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 **Total State, General Purpose**	21,065,013.68	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	2,811,811.79			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			6,108,535.15	
4155 Learning Assistance	571,568.95			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	328,953.33			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	65,833.28			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	37,362.89			
4188 Day Care	0.00			
4198 School Food Service	25,554.07			
4199 Transportation - Operations	1,659,115.57			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	
4321 Special Education - Other State Agencies	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	16,042.07			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				397,169.33

Cheney School District 360

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4000 Total State, Special Purpose	5,516,241.95		6,108,535.15	397,169.33
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	29,568.31	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	11,751.44	7,455.42	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	781,525.06	0.00	0.00
5000 Total Federal, General Purpose	41,319.75	788,980.48	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	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			
6124 Special Education, Supplemental	716,802.35			
6138 Secondary Vocational Education	22,879.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	704,515.72			
6152 Other Title, ESEA Fed	488,154.36			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	22,316.57			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			

REPORT F195

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District 1 360

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2013

RUN: 10/30/2013 3:34:46 PM

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	910,189.93			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	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			
6224 Special Education - Supplemental	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			
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	40,499.10			
6299 Transportation - Operations	0.00			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	
6310 Medicaid Administrative Match	69,847.99			
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			
6324 Special Education - Supplemental	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			
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	90,159.52			
6000 **Total Federal, Special Purpose**	3,065,364.54		0.00	
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	

E.S.D. 101

COUNTY: 32 Spokane

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	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	31,630.85			
7000 Total Revenues From Other School Districts	31,630.85		0.00	
REVENUES FROM OTHER ENTITITES				
8100 Governmental Entities	9,622.45		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	0.00			
8500 Nonfederal, ESD	12,033.87		0.00	0.00
8000 Total Revenues From Other Entities	21,656.32		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	1.00	
9300 Sale of Equipment	0.00		0.00	4,681.00
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	1.00	4,681.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	38,790,938.33	5,734,700.58	6,402,624.32	405,581.58

REPORT F19

E.S.D. 101

COUNTY: 32 Spokane

Cheney School Distri No. 360

Program/Activity/Object Report

For the Year Ended August 31, 2013

RUN: 10/30/2013 3:34:47 PM

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	21,467,857.71
02	ALE	423,798.83
11	Stim, Title I	.00
12	Stim, Schl Imprv	.00
13	Federal Stimulus - SFSF and Education Jobs	.00
14	Stim, IDEA	.00
18	Stim, Compt Grants	.00
19	Stim, Other	.00
21	Sp Ed, Sup, St	4,850,332.24
24	Sp Ed, Sup, Fed	697,026.76
26	Sp Ed, Inst, St	.00
29	Sp Ed, Oth, Fed	.00
31	Voc, Basic, St	1,020,014.65
34	MidSchCar/Tec	64,371.81
38	Voc, Fed	22,879.00
39	Voc, Other	.00
45	Skil Cnt, Bas, St	.00
46	Skill Cntr, Fed	.00
51	ESEA Disadvantaged, Fed	682,538.00
52	Other Title, ESEA, Fed	473,630.92
53	ESEA Migrant, Federal	.00
54	Read First, Fed	.00
55	LAP	583,023.77
56	St In, Ctr/Hm, D	.00
57	St In, N/D, Fed	.00
58	Sp/Plt Pgm, St	330,566.92
59	Inst. JAJ	.00
61	Head Start, Fed	.00
62	MS, Pro Dv, Fed	.00
64	LEP, Fed	21,878.99
65	Tran Biling, St	94,902.22
66	Stu Achvmnt, St	.00
67	Ind Ed, Fd, JOM	.00

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	81,128.70
12	Supt Off	276,687.22
13	Busns Off	446,431.06
14	HR	379,910.44
15	Pblc Rltn	.00
21	Supv Inst	686,431.00
22	Lrn Resrc	480,528.63
23	Princ Off	2,068,028.19
24	Guid/Coun	1,041,338.89
25	Pupil M/S	278,416.88
26	Health	1,814,591.91
27	Teaching	23,360,532.25
28	Extracur	1,077,268.37
29	Pmt to SD	306,304.59
31	InstProDev	118,263.14
32	Inst Tech	.00
41	Supervisn	90,033.12
42	Food	665,090.09
44	Operation	600,622.70
49	Transfers	.00
51	Supervisn	238,218.78
52	Operation	1,397,984.52
53	Maintnce	375,344.40
56	Insurance	49,889.95
59	Transfers	-231,330.51
61	Supv Bldg	197,535.40
62	Grnd Mnt	398,695.04
63	Oper Bldg	1,126,924.48
64	Maintnce	636,770.84
65	Utilities	970,161.03
67	Bldg Secu	.00
68	Insurance	288,014.64
72	Info Sys	669,089.61
73	Printing	91,132.38

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	239,473.93
1	Credit Transfer	-239,473.93
2	Cert. Salaries	19,078,911.26
3	Class. Salaries	6,139,088.60
4	Employee Benefits	8,624,959.80
5	Supplies / Materials	2,881,450.49
7	Purchased Services	3,149,193.87
8	Travel	144,918.63
9	Capital Outlay	41,729.38
	TOTAL ALL OBJECTS	40,060,252.03

E.S.D. 101

COUNTY: 32 Spokane

Cheney School Distri No. 360

Program/Activity/Object Report

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
68	Ind Ed, Fd, ED	.00
69	Comp, Othr	.00
71	Traffic Safety	.00
73	Summer School	.00
74	Highly Capable	117,348.01
75	Prof Dev, State	.00
76	Target Asst, Fed	.00
78	Yth Trg Pm, Fed	.00
79	Inst Pgm, Othr	345,337.81
81	Public Radio/TV	.00
86	Comm Schools	.00
88	Day Care	.00
89	Othr Comm Srv	36,196.21
97	Distwide Suppt	5,642,695.13
98	Schl Food Serv	1,355,745.91
99	Pupil Transp	1,830,107.14
	TOTAL ALL PROGRAMS	40,060,252.03

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
74	Warehouse	10,695.21
75	Mtr Pool	69,519.08
83	Interest	.00
84	Principal	.00
85	Debt Expn	.00
91	Publ Actv	.00
	TOTAL ALL ACTIVITIES	40,060,252.03

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

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

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 01 - Basic Education

For the Year Ended August 31, 2013

RUN: 10/30/2013 3:34:49 PM

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	242,425.69	0.00		138,939.08	48,824.91	53,962.26	73.39	626.05	0.00	0.00
22 Lrn Resrc	480,528.63	0.00		254,802.72	73,925.19	123,387.28	27,731.99	681.45	0.00	0.00
23 Princ Off	2,068,028.19	178.80		1,240,489.85	314,963.90	477,932.89	11,330.81	17,389.00	5,742.94	0.00
24 Guid/Coun	883,558.71	0.00		637,862.11	27,279.20	214,030.70	3,735.53	460.00	191.17	0.00
25 Pupil M/S	195,020.19	0.00		0.00	80,941.76	43,356.43	0.00	70,722.00	0.00	0.00
26 Health	381,008.84	0.00		144,309.59	95,964.42	108,577.42	1,931.00	29,044.30	1,182.11	0.00
27 Teaching	15,807,420.01	-17,918.12		10,658,309.42	405,871.08	3,618,973.59	878,105.29	241,113.56	12,990.99	9,974.20
28 Extracur	1,070,097.41	192,661.08		433,382.36	237,317.09	94,516.42	11,310.74	52,841.23	48,068.49	0.00
29 Pmt to SD	306,304.59							306,304.59		
31 InstProDev	33,465.45	30.02		26,887.50	100.00	3,294.06	1,956.49	1,168.00	29.38	0.00
01 TOTAL	21,467,857.71	174,951.78		13,534,982.63	1,285,187.55	4,738,031.05	936,175.24	720,350.18	68,205.08	9,974.20

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 02 - Alternative Learning Experience

For the Year Ended August 31, 2013

RUN: 10/30/2013 3:34:49 PM

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	46,535.69	0.00		35,728.75	0.00	10,806.94	0.00	0.00	0.00	0.00
27 Teaching	377,055.36	295.40		195,364.29	19,765.06	71,641.23	19,265.64	70,299.66	424.08	0.00
31 InstProDev	207.78	0.00		190.00	0.00	17.78	0.00	0.00	0.00	0.00
02 TOTAL	423,798.83	295.40		231,283.04	19,765.06	82,465.95	19,265.64	70,299.66	424.08	0.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

RUN: 10/30/2013 3:34:49 PM

PROGRAM 21 - Special Education, Supplemental, State

For the Year Ended August 31, 2013

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	224,034.11	0.00		102,997.45	60,728.09	55,355.70	2,770.28	1,774.67	407.92	0.00
25 Pupil M/S	83,396.69	0.00		0.00	60,548.03	22,848.66	0.00	0.00	0.00	0.00
26 Health	1,430,173.07	0.00		981,644.82	9,683.10	330,073.57	13,914.95	89,844.36	5,012.27	0.00
27 Teaching	3,089,226.53	2,596.95		1,357,103.04	696,206.25	827,500.55	22,166.86	181,134.45	2,518.43	0.00
31 InstProDev	23,501.84	0.00		13,674.29	4,324.10	2,300.25	6.65	1,883.00	1,313.55	0.00
21 TOTAL	4,850,332.24	2,596.95		2,455,419.60	831,489.57	1,238,078.73	38,858.74	274,636.48	9,252.17	0.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 24 - Special Education, Supplemental, Federal

For the Year Ended August 31, 2013

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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	697,026.76	0.00		428,515.15	75,204.14	193,283.48	23.99	0.00	0.00	0.00
24 TOTAL	697,026.76	0.00		428,515.15	75,204.14	193,283.48	23.99	0.00	0.00	0.00

Cheney School District No. 360

PROGRAM 31 - Vocational, Basic, State

For the Year Ended August 31, 2013

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	10,275.59	0.00		5,837.50	0.00	852.11	3,285.87	300.11	0.00	0.00
24 Guid/Coun	88,365.49	0.00		63,625.91	2,076.67	20,117.91	0.00	2,545.00	0.00	0.00
27 Teaching	921,373.57	4,129.54		533,402.97	47,589.85	187,880.27	81,971.90	23,976.46	32,407.36	10,015.22
31 TOTAL	1,020,014.65	4,129.54		602,866.38	49,666.52	208,850.29	85,257.77	26,821.57	32,407.36	10,015.22

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 34 - Middle School Career and Technical Education, State

For the Year Ended August 31, 2013

RUN: 10/30/2013 3:34:49 PM

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	64,371.81	0.00		33,816.78	0.00	11,131.66	15,273.37	4,150.00	0.00	0.00
34 TOTAL	64,371.81	0.00		33,816.78	0.00	11,131.66	15,273.37	4,150.00	0.00	0.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 38 - Vocational, Federal

For the Year Ended August 31, 2013

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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	22,879.00	0.00		0.00	13,027.03	9,851.97	0.00	0.00	0.00	0.00
38 TOTAL	22,879.00	0.00		0.00	13,027.03	9,851.97	0.00	0.00	0.00	0.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

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

For the Year Ended August 31, 2013

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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	674,728.07	0.00		343,208.07	117,977.89	174,339.98	32,736.45	6,173.81	291.87	0.00
31 InstProDev	7,809.93	0.00		5,408.25	455.22	473.85	626.61	846.00	0.00	0.00
51 TOTAL	682,538.00	0.00		348,616.32	118,433.11	174,813.83	33,363.06	7,019.81	291.87	0.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

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

For the Year Ended August 31, 2013

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	80,051.25	0.00		34,744.23	0.00	8,589.38	0.00	36,717.64	0.00	0.00
27 Teaching	393,010.88	30,523.77		210,009.75	8,099.35	52,983.68	40,251.33	46,211.33	4,931.67	0.00
31 InstProDev	568.79	0.00		380.00	0.00	34.83	153.96	0.00	0.00	0.00
52 TOTAL	473,630.92	30,523.77		245,133.98	8,099.35	61,607.89	40,405.29	82,928.97	4,931.67	0.00

Cheney School District No. 360

PROGRAM 55 - Learning Assistance Program (LAP), State

For the Year Ended August 31, 2013

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	129,644.36	0.00		96,164.26	4,032.46	28,691.11	0.00	0.00	756.53	0.00
27 Teaching	447,151.98	0.00		253,757.05	48,051.64	119,385.63	3,424.64	21,595.01	938.01	0.00
31 InstProDev	6,227.43	0.00		3,471.71	266.09	368.54	0.00	2,100.00	21.09	0.00
55 TOTAL	583,023.77	0.00		353,393.02	52,350.19	148,445.28	3,424.64	23,695.01	1,715.63	0.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 58 - Special and Pilot Programs, State

For the Year Ended August 31, 2013

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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	330,566.92	0.00		248,027.53	0.00	39,708.59	41,135.59	0.00	1,695.21	0.00
58 TOTAL	330,566.92	0.00		248,027.53	0.00	39,708.59	41,135.59	0.00	1,695.21	0.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 64 - Limited English Proficiency, Federal

For the Year Ended August 31, 2013

RUN: 10/30/2013 3:34:49 PM

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	21,878.99	0.00		475.00	0.00	44.43	988.32	20,371.24	0.00	0.00
64 TOTAL	21,878.99	0.00		475.00	0.00	44.43	988.32	20,371.24	0.00	0.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 65 - Transitional Bilingual, State

For the Year Ended August 31, 2013

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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	94,808.22	0.00		27,373.75	36,269.34	26,504.76	1,192.26	2,623.52	844.59	0.00
31 InstProDev	94.00	0.00		0.00	0.00	0.00	0.00	94.00	0.00	0.00
65 TOTAL	94,902.22	0.00		27,373.75	36,269.34	26,504.76	1,192.26	2,717.52	844.59	0.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 74 - Highly Capable

For the Year Ended August 31, 2013

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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	116,981.05	562.30		84,017.58	3,096.60	26,901.77	1,308.50	970.00	124.30	0.00
31 InstProDev	366.96	0.00		332.50	0.00	34.46	0.00	0.00	0.00	0.00
74 TOTAL	117,348.01	562.30		84,350.08	3,096.60	26,936.23	1,308.50	970.00	124.30	0.00

Cheney School District No. 360

PROGRAM 79 - Instructional Programs, Other

For the Year Ended August 31, 2013

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	3,410.00	0.00		0.00	0.00	0.00	0.00	3,410.00	0.00	0.00
27 Teaching	317,785.84	1,022.31		192,029.72	30,553.36	76,993.47	15,621.74	1,123.00	442.24	0.00
31 InstProDev	24,141.97	0.00		18,350.00	387.68	2,292.60	1,000.00	2,097.00	14.69	0.00
79 TOTAL	345,337.81	1,022.31		210,379.72	30,941.04	79,286.07	16,621.74	6,630.00	456.93	0.00

Cheney School District No. 360

PROGRAM 89 - Other Community Services

For the Year Ended August 31, 2013

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	29,025.25	25,391.88		3,150.00	0.00	483.37	0.00	0.00	0.00	0.00
28 Extracur	7,170.96	0.00		0.00	0.00	0.00	7,170.96	0.00	0.00	0.00
89 TOTAL	36,196.21	25,391.88		3,150.00	0.00	483.37	7,170.96	0.00	0.00	0.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 97 - District-wide Support

For the Year Ended August 31, 2013

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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	81,128.70	0.00			0.00	0.00	4,025.70	73,575.42	3,527.58	0.00
12 Supt Off	276,687.22	0.00		150,902.68	48,256.92	47,223.68	16,755.24	9,549.46	3,999.24	0.00
13 Busns Off	446,431.06	0.00		0.00	319,733.30	105,689.51	5,575.46	10,125.57	5,307.22	0.00
14 HR	379,910.44	0.00		120,225.60	143,924.98	79,550.72	8,396.47	23,305.71	4,506.96	0.00
61 Supv Bldg	197,535.40	0.00		0.00	146,026.19	48,915.83	1,932.74	117.98	542.66	0.00
62 Grnd Mnt	398,695.04	0.00			226,774.03	93,212.51	72,595.65	6,112.85	0.00	0.00
63 Oper Bldg	1,126,924.48	0.00			671,194.92	364,329.97	91,399.59	0.00	0.00	0.00
64 Maintnce	636,770.84	0.00	0.00		330,042.26	125,665.14	121,770.77	59,292.67	0.00	0.00
65 Utilities	970,161.03	0.00	0.00		0.00	0.00	0.00	970,161.03	0.00	0.00
68 Insurance	288,014.64	0.00					0.00	288,014.64		0.00
72 Info Sys	669,089.61	0.00	0.00	0.00	114,014.49	48,443.60	130,283.89	376,133.85	213.78	0.00
73 Printing	91,132.38	0.00	0.00	0.00	44,470.40	19,397.69	22,964.85	4,299.44	0.00	0.00
74 Warehouse	10,695.21	0.00	0.00	0.00	207.45	80.30	8,806.03	0.00	0.00	0.00
75 Mtr Pool	69,519.08	0.00	-8,143.42	0.00	2,908.91	1,126.04	69,036.12	0.00	0.00	1,601.43
97 TOTAL	5,642,695.13	0.00	-8,143.42	271,128.28	2,047,553.85	933,634.99	553,542.51	1,820,688.62	18,097.44	6,192.86

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 98 - School Food Services

For the Year Ended August 31, 2013

RUN: 10/30/2013 3:34:49 PM

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	90,033.12	0.00		0.00	65,439.07	20,350.45	3,144.40	0.00	1,099.20	0.00
42 Food	665,090.09	0.00					659,523.74	5,566.35		
44 Operation	600,622.70	0.00			366,777.43	210,003.21	5,320.93	3,645.74	4,005.39	10,870.00
98 TOTAL	1,355,745.91	0.00		0.00	432,216.50	230,353.66	667,989.07	9,212.09	5,104.59	10,870.00

REPORT F196

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

PROGRAM 99 - Pupil Transportation

For the Year Ended August 31, 2013

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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	238,218.78	0.00		0.00	176,252.30	59,015.22	878.38	745.00	1,327.88	0.00
52 Operation	1,397,984.52	0.00			755,823.89	289,276.38	328,909.36	23,935.06	39.83	0.00
53 Maintnce	375,344.40	0.00			203,712.56	73,155.97	89,666.06	4,132.71	0.00	4,677.10
56 Insurance	49,889.95							49,889.95		
59 Transfers	-231,330.51		-231,330.51							
99 TOTAL	1,830,107.14	0.00	-231,330.51	0.00	1,135,788.75	421,447.57	419,453.80	78,702.72	1,367.71	4,677.10

REPORT F19(
E.S.D. 101
COUNTY: 32 Spokane

Cheney School District 1 _ 360
Data Requirements for Supplemental Reports
For the Year Ended August 31, 2013

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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.	15,782.36
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	29,568.31
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

REPORT F1

E.S.D. 101

COUNTY: 32 Spokane

Cheney School Distric .o. 360

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

For the Year Ended August 31, 2013

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. 764.76

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.164	
a) Total All Programs (SYSTEM CALCULATED)		40,060,252.03
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		5,642,695.13
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		34,417,556.90

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.

0.00

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

Cheney School District N 360

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

For the Year Ended August 31, 2013

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

INDIRECT EXPENDITURES

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

18,929.62

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.

20,942.68

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 SOLEY 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.

160,205.10

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

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, 2013

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

REPORT F19

E.S.D. 101

COUNTY: 32 Spokane

Cheney School crict No. 360

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Fiscal Year 2012-2013

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2014-15

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	---- EXCLUDED ---- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	34,417,556.90	35,536.52		665,090.09			33,716,930.29
PROGRAM 97 ACTIVITIES							
11 Board of Directors	81,128.70	0.00		0.00	41,256.40	39,872.30	
12 Superintendent's Office	276,687.22	0.00		0.00	276,687.22	0.00	
13 Business Office	446,431.06	0.00		0.00		446,431.06	
14 Human Resources	379,910.44	0.00		0.00		379,910.44	
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	197,535.40	0.00		0.00	197,535.40	0.00	
62 Grounds Maintenance	398,695.04	0.00		0.00	398,695.04	0.00	
63 Operation of Buildings	1,126,924.48	0.00		0.00	1,126,924.48	0.00	
64 Maintenance	636,770.84	0.00		0.00	636,770.84	0.00	
65 Utilities	970,161.03	0.00		0.00	970,161.03	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	288,014.64	0.00		0.00	288,014.64	0.00	
72 Information Systems	669,089.61	0.00		0.00	508,884.51	160,205.10	
73 Printing	91,132.38	0.00		0.00		91,132.38	
74 Warehousing	10,695.21	1,601.43		0.00		9,093.78	
75 Motor Pool	69,519.08	4,591.43		0.00		64,927.65	
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	5,642,695.13	6,192.86	0.00	0.00	4,444,929.56	1,191,572.71	

REPORT F19

E.S.D. 101

COUNTY: 32 Spokane

Cheney School _ ,trict No. 360

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Fiscal Year 2012-2013

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2014-15

	TOTAL PROGRAM EXPENDITURE	---- EXCLUDED ---- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	40,060,252.03	41,729.38	0.00	665,090.09		1,191,572.71	33,716,930.29
Unallowable Costs					-4,444,929.56		4,444,929.56
TOTALS	40,060,252.03	41,729.38	0.00	665,090.09		1,191,572.71	38,161,859.85

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

FY 10-11	
1. FY 10-11 INDIRECT EXPENDITURES	1,152,326.17
2. FY 10-11 DIRECT EXPENDITURES	35,664,135.07
3. FY 10-11 OVER/UNDER RECOVERY (CALCULATED)	-3,020.50
4. FY 10-11 TOTAL POOL (LINE 1 + LINE 3)	1,149,305.67
5. CALCULATED FY 10-11 RESTRICTED INDIRECT RATE TO BE USED IN FY 12-13	0.0322
FY 12-13	
6. FY 12-13 INDIRECT EXPENDITURES FROM COLUMN 6	1,191,572.71
7. FY 10-11 OVER/UNDER RECOVERY (LINE 3)	-3,020.50
8. FY 12-13 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,188,552.21
9. FY 12-13 DIRECT EXPENDITURES FROM COLUMN 7	38,161,859.85
10. FY 12-13 RESTRICTED INDIRECT RATE (LINE 5)	0.0322
11. FY 12-13 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,228,811.89
12. FY 12-13 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-40,259.67
13. FY 12-13 TOTAL POOL (LINE 6 + LINE 12)	1,151,313.04
14. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15 (LINE 13 / LINE 9)	0.0302

REPORT F1!

E.S.D. 101

COUNTY: 32 Spokane

Cheney School strict No. 360

Fiscal Year 2012-2013

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2014-15

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PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	---- EXCLUDED ---- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Total Programs 01-89, 98, 99	34,417,556.90	35,536.52		665,090.09			33,716,930.29
PROGRAM 97 ACTIVITIES							
11 Board of Directors	81,128.70	0.00		0.00	41,256.40	39,872.30	
12 Superintendents Office	276,687.22	0.00		0.00		276,687.22	
13 Business Office	446,431.06	0.00		0.00		446,431.06	
14 Human Resources	379,910.44	0.00		0.00		379,910.44	
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	197,535.40	0.00		0.00		197,535.40	
62 Grounds Maintenance	398,695.04	0.00		0.00		398,695.04	
63 Operation of Buildings	1,126,924.48	0.00		0.00		1,126,924.48	
64 Maintenance	636,770.84	0.00		0.00		636,770.84	
65 Utilities	970,161.03	0.00		0.00		970,161.03	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	288,014.64	0.00		0.00		288,014.64	
72 Information Systems	669,089.61	0.00		0.00		669,089.61	
73 Printing	91,132.38	0.00		0.00		91,132.38	
74 Warehousing	10,695.21	1,601.43		0.00		9,093.78	
75 Motor Pool	69,519.08	4,591.43		0.00		64,927.65	
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	5,642,695.13	6,192.86	0.00	0.00	41,256.40	5,595,245.87	

REPORT F1

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No. 360

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Fiscal Year 2012-2013

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2014-15

		---- EXCLUDED ----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	40,060,252.03	41,729.38	0.00	665,090.09		5,595,245.87	33,716,930.29
Unallowable Costs					-41,256.40		41,256.40
Totals	40,060,252.03	41,729.38	0.00	665,090.09		5,595,245.87	33,758,186.69

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

	FY 10-11
1. FY 10-11 INDIRECT EXPENDITURES	4,310,523.29
2. FY 10-11 DIRECT EXPENDITURES	32,505,937.95
3. FY 10-11 OVER (UNDER) RECOVERY	-915,832.93
4. FY 10-11 TOTAL POOL (LINE 1 + LINE 3)	3,394,690.36
5. CALCULATED FY 10-11 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 12-13	0.1044
FY 12-13	
6. FY 12-13 INDIRECT EXPENDITURES FROM COLUMN 6	5,595,245.87
7. FY 10-11 OVER (UNDER) RECOVERY (LINE 3)	-915,832.93
8. FY 12-13 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	4,679,412.94
9. FY 12-13 DIRECT EXPENDITURES FROM COLUMN 7	33,758,186.69
10. FY 12-13 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1044
11. FY 12-13 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,524,354.69
12. FY 12-13 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,155,058.25
13. FY 12-13 TOTAL POOL (LINE 6 + LINE 12)	6,750,304.12
14. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15 (LINE 13 / LINE 9)	0.2000

Cheney School District

F-196 Part IV Fiscal Year 2012/2013

	Revenues	
3100	State Apportionment	19,522,842
3121	State Spec Ed Apport.	656,667
3300	State L.E.A.	885,505
4121	State Special Education	2,811,812
4155	State Learning Assistance	571,569
4158	State 'Special & Pilot Programs	328,953
4165	State Transitional Bilingual	65,833
4174	State Highly Capable	37,363
4198	State School Food Services	25,554
4199	State Transportation Operations	1,659,116
4358	Best Mentoring Grant	16,042
	Total State Revenues	**26,581,256**
5300	Fed Impact Aid	29,568
5400	Fed in Lieu of Taxes	11,751
6124	Fed Special Education	716,802
6138	Fed Voc Ed	22,879
6151	Fed Title I	704,516
6152	Fed Title II	488,154
6164	Fed Title III L.E.P.	22,317
6176	Fed Safe Routes	-
6198	Fed School Food Services	910,190
6298	USDA Farm to School	40,499
6301	Fed Medicaid Admin Match	69,848
6998	Fed USDA Commodities	90,160
	Total Federal Revenues	**3,106,684**
1100	Property Tax	8,145,448
1500	Timber Excise Tax	579
2100	Tuition's & Fees	268,295
2200	Sale of Goods,Supplies,Etc	34,719
2289	Other Community Services	29,077
2298	Food Services	289,814
2300	Investment Earnings	20,496
2500	Gifts & Donations	99,685
2600	Fines & Damages	6,633
2700	Rentals	16,715
2800	Insurance Recoveries	3,162
2900	Other Local Revenue	119,306
2910	E-Rate	15,782
7301	Nonhigh Participation	31,631
8100	WSU Ramp Project	9,622
8500	ESD Grants	12,034
	Total Other Revenues	**9,102,998**
	TOTAL REVENUES	**38,790,938**

	Programs	Total Program Expenditures	State Resources	Federal Resources	Other Resources	Total Resources	Levy Support
01	Basic Ed	21,467,858	14,688,578	147,295	6,631,985	21,467,858	6,131,685
02	Alternative Programs	423,799	275,469	-	148,330	423,799	29,023
31	Vocational Ed	1,020,015	1,020,015	-	-	1,020,015	-
34	Career, TEC	64,372	46,895	-	17,477	64,372	17,477
97	District Wide Support	5,642,695	4,006,314	20,587	1,615,794	5,642,695	1,596,272
	TOTAL BASIC EDUCATION	**28,618,738**	**20,037,271**	**167,882**	**8,413,586**	**28,618,738**	**7,774,456**
21	Special Ed	4,850,332	3,853,983	-	996,349	4,850,332	996,349
24	Federal Sp Ed	697,027	-	697,027	-	697,027	-
38	Federal Vocational Ed	22,879	-	22,879	-	22,879	-
51	Title I	682,538	-	682,538	-	682,538	-
52	Title II	473,631	-	473,631	-	473,631	-
55	Learning Assist	583,024	571,569	-	11,455	583,024	-
58	Special & Pilot Programs	330,567	330,567	-	-	330,567	-
64	Title III L.E.P.	21,879	-	21,879	-	21,879	-
65	Transitional Bilingual	94,902	65,833	-	29,069	94,902	29,069
69	Learn & Serve America	-	-	-	-	-	-
74	Highly Capable	117,348	37,363	-	79,985	117,348	79,985
76	Targeted Assist. Federal	-	-	-	-	-	-
79	Other Instruction	345,338	-	-	345,338	345,338	345,338
	TOTAL OTHER INSTRUCT.	**8,219,465**	**4,859,315**	**1,897,954**	**1,462,196**	**8,219,465**	**1,450,741**
89	Other Community Services	36,196	-	-	36,196	36,196	7,119
98	Food Services	1,355,746	25,554	1,040,849	289,343	1,355,746	-
99	Pupil Transportation	1,830,107	1,659,116	-	170,992	1,830,107	170,992
	TOTAL OTHER PROGRAMS	**3,222,049**	**1,684,670**	**1,040,849**	**496,531**	**3,222,049**	**178,110**
	TOTAL EXPENDITURES	**40,060,252**		**TOTAL LEVY EXPENDITURES------------------------->**			**9,403,307**

	State	Federal	Other	Total
Expenditure Totals	26,581,256	3,106,684	10,372,312	**40,060,252**
Revenue Totals	26,581,256	3,106,684	9,102,998	**38,790,938**
Variance	-	-	1,269,314	1,269,314
		CHANGE TO FUND BALANCE-->		(1,269,314)
Levy				8,145,448
Change to F.B.				(1,269,314)
TOTAL LEVY USED				**9,414,762**

Begin Fund Balance	**2,888,236**
September 1, 2012	
Change to Fund Balance	(1,269,314)
Prior Period Adjustment	-
End Fund Balance	**1,618,923**
August 31, 2013	
Reservation of End F.B.	192,100
3% Reservation of End F.B.	1,195,501
End F.B. Unreserved	**231,321**
Ending Fund Balance as a % of Expenditures	**0.57%**

REPORT F1!

E.S.D. 101

COUNTY: 32 Spokane

Cheney School Dist No. 360

General Fund

Resource to Program Expenditure Report

For the Year Ended August 31, 2013

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	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	21,467,857.71	14,688,578.10	147,294.92	6,631,984.69
02 Alternative Learning Experience (ALE)	423,798.83	275,469.24	0.00	148,329.59
31 Vocational-Basic, State	1,020,014.65	1,020,014.65	0.00	0.00
34 Middle School Career and Technical Ed, State	64,371.81	46,895.00	0.00	17,476.81
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	5,642,695.13	4,006,313.54	20,587.15	1,615,794.44
TOTAL BASIC EDUCATIONAL PROGRAMS	28,618,738.13	20,037,270.53	167,882.07	8,413,585.53
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	4,850,332.24	3,853,983.42	0.00	996,348.82
24 Special Education-Supplemental, Federal	697,026.76	0.00	697,026.76	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	22,879.00	0.00	22,879.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	682,538.00	0.00	682,538.00	0.00
52 Other Title Grants Under ESEA, Federal	473,630.92	0.00	473,630.92	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	583,023.77	571,568.95	0.00	11,454.82
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	330,566.92	330,566.92	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
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

Cheney School Dist. No. 360

General Fund

Resource to Program Expenditure Report

For the Year Ended August 31, 2013

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
64 Limited English Proficiency, Federal	21,878.99	0.00	21,878.99	0.00
65 Transitional Bilingual, State	94,902.22	65,833.28	0.00	29,068.94
66 Student Achievment, State	0.00	0.00	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	117,348.01	37,362.89	0.00	79,985.12
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	345,337.81	0.00	0.00	345,337.81
TOTAL OTHER INSTRUCTIONAL PROGRAMS	8,219,464.64	4,859,315.46	1,897,953.67	1,462,195.51
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	36,196.21	0.00	0.00	36,196.21
98 School Food Services	1,355,745.91	25,554.07	1,040,848.55	289,343.29
99 Pupil Transportation	1,830,107.14	1,659,115.57	0.00	170,991.57
TOTAL OTHER PROGRAMS	3,222,049.26	1,684,669.64	1,040,848.55	496,531.07
TOTALS	40,060,252.03	26,581,255.63	3,106,684.29	10,372,312.11

REPORT F196 | Cheney School District No. 360 | RUN: 10/30/2013 3:35:00 PM

E.S.D. 101 | Preliminary Special Education Maintenance of Effort

COUNTY: 32 Spokane | Fiscal Year 2012-2013

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 11 - 12 Actual (A)	FY 12 - 13 Actual (B)
Preliminary FY 2012-2013 to FY 2011-2012 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.	4,579,946.47	4,850,332.24
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.	4,579,946.47	4,850,332.24
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.)		270,385.77
Preliminary FY 2012-2013 to FY 2011-2012 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	700.88	582.89
7. Expenditures per pupil (line 4/line 6).	6,534.56	8,321.17
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.)		1,786.61
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2012-2013 to FY 2011-2012 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.	965,158.79	996,348.82
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.)		31,190.03
11. Expenditures per pupil (line 9/line 6).	1,377.06	1,709.32
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.)		332.26

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.

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.

REPORT F:
E.S.D. 101
COUNTY: 32 Spokane

Cheney School Distric). 360
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2012-2013

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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

Description	Operation		FY 2012 - 13	FY 2011 - 12
Total Expenditures	+	(plus)	40,060,252.03	38,025,532.49
Public Radio/Television	-	(minus)	0.00	0.00
Community Schools	-	(minus)	0.00	0.00
Day Care	-	(minus)	0.00	0.00
Other Community Services	-	(minus)	36,196.21	59,829.64
School Food Services	-	(minus)	1,355,745.91	1,438,189.97
Debt Service, Interest	-	(minus)	0.00	0.00
Debt Service, Principal	-	(minus)	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	41,729.38	97,450.43
Federal, General Purpose Revenue	-	(minus)	41,319.75	21,668.63
Federal, Special Purpose Revenue	-	(minus)	3,065,364.54	3,150,019.66
Food Service Deficit	+	(plus)	0.00	56,798.64
Food Services Revenue, Federal	+	(plus)	910,189.93	923,556.13
Food Services Revenue, Federal	+	(plus)	40,499.10	0.00
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, USDA Commodities	+	(plus)	90,159.52	93,674.22
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

Food Services Deficit Calculation

		FY 2012 - 13	FY 2011 - 12
Total Program 98	+	1,355,745.91	1,438,189.97
Revenue 2298 (Local)	-	289,813.56	333,642.22
Revenue 4198 (State)	-	25,554.07	30,518.76
Revenue 4398 (State)	-	0.00	0.00
Revenue 6198 (Fed)	-	910,189.93	923,556.13
Revenue 6298 (Fed)	-	40,499.10	0.00
Revenue 6398 (Fed)	-	0.00	0.00
Revenue 6998 (Fed)	-	90,159.52	93,674.22
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		-470.27	56,798.64

Note:

If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit is a negative amount, zero dollars are displayed.

REPORT F
E.S.D. 101
COUNTY: 32 Spokane

Cheney School Distric). 360
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2012-2013

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Description	Operation		FY 2012 - 13	FY 2011 - 12
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	6,951.37
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	10,870.00
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)	10,870.00	7,746.27
Total Expenditures for Preliminary Maintenance of Effort	=	(equals)	36,571,614.79	34,357,970.79
	FY 12-13/FY 11-12			1.06

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

REPORT F-196

Cheney School District No. 360

RUN: 10/30/2013 3:35:18 PM

E.S.D. 101

Fiscal Year 2012-2013

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 2012 - 13	FY 2011 - 12
Program 31, Vocational--Basic State	+ (plus)	1,020,014.65	1,045,719.34
Program 34, Middle School Career and Technical Education?State	+ (plus)	64,371.81	0.00
Program 38, Vocational--Federal	+ (plus)	22,879.00	28,847.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	0.00	0.00
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	22,879.00	28,847.00
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,084,386.46	1,045,719.34
	FY 12-13 / FY 11-12		1.04

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

E.S.D. 101

COUNTY: 32 Spokane

Cheney School District No.360

Financial Edit Report Fiscal Year 2012-2013

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	2,347,295.07	2,347,029.46
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-27-0.	-17,918.12	
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.	9,093.78	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	1.598	On the Schedule of Long-Term Liabilities, the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	81,641,997.05	81,662,297.80
Info	1.598	On the Schedule of Long-Term Liabilities, the Beginning Outstanding Debt for Compensated Absences at September 1 is not equal to the Ending Outstanding Compensated Absences at August 31 of the previous year.	771,997.05	792,297.80
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

COUNTY: 32 Spokane

Cheney School District No.360

Financial Edit Report Fiscal Year 2012-2013

Continued

Type	Number	Message	Amount 1	Amount 2
Info	4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasurer Item 241, Minus Warrants Outstanding.	7,139.56	7,503.27

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

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

Continued

Private Purpose Trust/Other Trust Fund: Cleared all edits