

E.S.D. 101

F-196 Annual Financial Statements

COUNTY: 32 Spokane

Fiscal Year 2009-2010

ANNUAL FINACIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2009-2010

CERTIFICATION

The Annual Financial Statements (Report F-196) for Cheney School District No. 360 of Spokane County for the fiscal year ended August 31, 2010, 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, 2009-August 31, 2010

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

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	37,897,235.81	376,676.13	5,866,052.79	55,227,635.45	467,030.01	0.00	99,834,630.19
Total Expenditures	37,043,962.76	355,062.95	2,321,728.20	4,600,513.13	266,904.71	0.00	44,588,171.75
Other Financing Uses	0.00		0.00	146,808.09	0.00		146,808.09
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	853,273.05	21,613.18	3,544,324.59	50,480,314.23	200,125.30	0.00	55,099,650.35
Beginning Total Fund Balance	2,083,522.23	169,440.88	1,924,836.18	270,206.17	391,273.30	0.00	4,839,278.76
Prior Year(s) Corrections or Restatements	25,555.29	0.00	0.00	0.00	0.00	0.00	25,555.29
Ending Total Fund Balance	2,962,350.57	191,054.06	5,469,160.77	50,750,520.40	591,398.60	0.00	59,964,484.40

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Balance Sheet

COUNTY: 32 Spokane

Governmental Funds

August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	3,790,517.57	196,239.55	5,469,160.77	52,441,417.35	591,398.60	0.00	62,488,733.84
Minus Warrants Outstanding	-1,037,735.03	-366.87	0.00	-918,557.29	0.00	0.00	-1,956,659.19
Taxes Receivable	3,110,190.80		1,056,819.96	1,696,709.01	8,975.25		5,872,695.02
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	128,288.45	0.00	0.00	0.00	0.00	0.00	128,288.45
Accounts Receivable	69,104.53	124.00	0.00	0.00	0.00	0.00	69,228.53
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	10,955.29	0.00					10,955.29
Prepaid Items	403,811.78	0.00		0.00	0.00	0.00	403,811.78
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	6,475,133.39	195,996.68	6,525,980.73	53,219,569.07	600,373.85	0.00	67,017,053.72
LIABILITIES:							
Accounts Payable	346,569.21	4,942.62	0.00	772,339.66	0.00	0.00	1,123,851.49
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	32,472.48	0.00		0.00			32,472.48
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	23,550.33	0.00		0.00			23,550.33
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
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, 2010

	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	3,110,190.80	0.00	1,056,819.96	1,696,709.01	8,975.25	0.00	5,872,695.02
TOTAL LIABILITIES	3,512,782.82	4,942.62	1,056,819.96	2,469,048.67	8,975.25	0.00	7,052,569.32
FUND BALANCE:							
Reservation Of Fund Balance	46,971.55	0.00	0.00	50,299,672.28	0.00	0.00	50,346,643.83
Unreserved, Designated Fund Balance	974,823.73	0.00		0.00		0.00	974,823.73
Unreserved, Undesignated Fund Balance	1,940,555.29	191,054.06	5,469,160.77	450,848.12	591,398.60	0.00	8,643,016.84
TOTAL FUND BALANCE	2,962,350.57	191,054.06	5,469,160.77	50,750,520.40	591,398.60	0.00	59,964,484.40
TOTAL LIABILITIES AND FUND BALANCE	6,475,133.39	195,996.68	6,525,980.73	53,219,569.07	600,373.85	0.00	67,017,053.72

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 32 Spokane

Governmental Funds

For the Year Ended August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	7,337,987.39	376,676.13	2,217,086.90	3,784,844.11	26,248.86		13,742,843.39
State	25,473,156.90		0.00	37,490.47	425,636.69		25,936,284.06
Federal	3,017,864.13		4,408.14	0.00	11,994.46		3,034,266.73
Federal Stimulus	1,872,693.24						1,872,693.24
Other	48,726.06			0.00	0.00	0.00	48,726.06
TOTAL REVENUES	37,750,427.72	376,676.13	2,221,495.04	3,822,334.58	463,880.01	0.00	44,634,813.48
EXPENDITURES:							
CURRENT:							
Regular Instruction	19,153,500.86						19,153,500.86
Federal Stimulus	1,664,852.41						1,664,852.41
Special Education	4,734,160.02						4,734,160.02
Vocational Education	982,539.93						982,539.93
Skills Center	0.00						0.00
Compensatory Programs	1,918,197.53						1,918,197.53
Other Instructional Programs	357,040.57						357,040.57
Community Services	20,618.50						20,618.50
Support Services	7,926,715.98						7,926,715.98
Student Activities/Other		355,062.95				0.00	355,062.95
CAPITAL OUTLAY:							
Sites				551,714.90			551,714.90
Building				2,989,451.89			2,989,451.89
Equipment				754,808.39			754,808.39
Energy				0.00			0.00
Transportation Equipment					266,904.71		266,904.71
Other	286,336.96						286,336.96
DEBT SERVICE:							
Principal	0.00		1,895,000.00	0.00	0.00		1,895,000.00
Interest and Other Charges	0.00		426,728.20	304,537.95	0.00		731,266.15
TOTAL EXPENDITURES	37,043,962.76	355,062.95	2,321,728.20	4,600,513.13	266,904.71	0.00	44,588,171.75
REVENUES OVER (UNDER) EXPENDITURES	706,464.96	21,613.18	-100,233.16	-778,178.55	196,975.30	0.00	46,641.73

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 32 Spokane

Governmental Funds

For the Year Ended August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		3,644,557.75	51,293,487.00	0.00		54,938,044.75
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	146,808.09		0.00	0.00	0.00		146,808.09
Transfers Out (GL 536)	0.00		0.00	-146,808.09	0.00	0.00	-146,808.09
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	111,813.87	3,150.00		114,963.87
TOTAL OTHER FINANCING SOURCES (USES)	146,808.09		3,644,557.75	51,258,492.78	3,150.00	0.00	55,053,008.62
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	853,273.05	21,613.18	3,544,324.59	50,480,314.23	200,125.30	0.00	55,099,650.35
BEGINNING TOTAL FUND BALANCE	2,083,522.23	169,440.88	1,924,836.18	270,206.17	391,273.30	0.00	4,839,278.76
Prior Year(s) Corrections or Restatements	25,555.29	0.00	0.00	0.00	0.00	0.00	25,555.29
ENDING TOTAL FUND BALANCE	2,962,350.57	191,054.06	5,469,160.77	50,750,520.40	591,398.60	0.00	59,964,484.40

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

General Fund

For The Year Ended August 31, 2010

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	7,129,480.00	7,337,987.39	208,507.39
State	25,857,859.00	25,473,156.90	-384,702.10
Federal	3,125,794.00	3,017,864.13	-107,929.87
Federal Stimulus	1,062,739.00	1,872,693.24	809,954.24
Other	774,000.00	48,726.06	-725,273.94
TOTAL REVENUES	37,949,872.00	37,750,427.72	-199,444.28
EXPENDITURES			
CURRENT:			
Regular Instruction	21,495,019.00	19,153,500.86	2,341,518.14
Federal Stimulus	1,133,037.00	1,664,852.41	-531,815.41
Special Education	4,663,630.00	4,734,160.02	-70,530.02
Vocational Education	879,830.00	982,539.93	-102,709.93
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,475,115.00	1,918,197.53	-443,082.53
Other Instructional Programs	388,637.00	357,040.57	31,596.43
Community Services	25,000.00	20,618.50	4,381.50
Support Services	8,140,336.00	7,926,715.98	213,620.02
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	99,396.00	286,336.96	-186,940.96
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	38,300,000.00	37,043,962.76	1,256,037.24
REVENUES OVER (UNDER) EXPENDITURES	-350,128.00	706,464.96	1,056,592.96

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

General Fund

For The Year Ended August 31, 2010

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	150,128.00	146,808.09	-3,319.91
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)	150,128.00	146,808.09	-3,319.91
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-200,000.00	853,273.05	1,053,273.05
BEGINNING TOTAL FUND BALANCE	2,470,000.00	2,083,522.23	-386,477.77
Prior Year(s) Corrections or Restatements		25,555.29	25,555.29
ENDING TOTAL FUND BALANCE	2,270,000.00	2,962,350.57	692,350.57

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

Associated Student Body Fund

For The Year Ended August 31, 2010

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	408,155.00	376,676.13	-31,478.87
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	408,155.00	376,676.13	-31,478.87
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	391,359.00	355,062.95	36,296.05
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	391,359.00	355,062.95	36,296.05
REVENUES OVER (UNDER) EXPENDITURES	16,796.00	21,613.18	4,817.18

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
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)	16,796.00	21,613.18	4,817.18
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	145,000.00	169,440.88	24,440.88
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	161,796.00	191,054.06	29,258.06

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

Debt Service Fund

For The Year Ended August 31, 2010

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,208,000.00	2,217,086.90	9,086.90
State	0.00	0.00	0.00
Federal	0.00	4,408.14	4,408.14
Federal Stimulus			
Other			
TOTAL REVENUES	2,208,000.00	2,221,495.04	13,495.04
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	1,895,000.00	1,895,000.00	0.00
Interest and Other Charges	675,005.00	426,728.20	248,276.80
TOTAL EXPENDITURES	2,570,005.00	2,321,728.20	248,276.80
REVENUES OVER (UNDER) EXPENDITURES	-362,005.00	-100,233.16	261,771.84

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

Debt Service Fund

For The Year Ended August 31, 2010

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	0.00	3,644,557.75	3,644,557.75
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	3,644,557.75	3,644,557.75
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-362,005.00	3,544,324.59	3,906,329.59
BEGINNING TOTAL FUND BALANCE	1,900,000.00	1,924,836.18	24,836.18
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,537,995.00	5,469,160.77	3,931,165.77

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

Capital Projects Fund

For The Year Ended August 31, 2010

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,774,000.00	3,784,844.11	10,844.11
State	40,014.00	37,490.47	-2,523.53
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	3,814,014.00	3,822,334.58	8,320.58
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	69,000.00	551,714.90	-482,714.90
Building	4,499,000.00	2,989,451.89	1,509,548.11
Equipment	932,000.00	754,808.39	177,191.61
Energy	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	304,537.95	-304,537.95
TOTAL EXPENDITURES	5,500,000.00	4,600,513.13	899,486.87
REVENUES OVER (UNDER) EXPENDITURES	-1,685,986.00	-778,178.55	907,807.45

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

Capital Projects Fund

For The Year Ended August 31, 2010

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	51,089,487.00	51,293,487.00	204,000.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-150,128.00	-146,808.09	3,319.91
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	111,813.87	111,813.87
TOTAL OTHER FINANCING SOURCES (USES)	50,939,359.00	51,258,492.78	319,133.78
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	49,253,373.00	50,480,314.23	1,226,941.23
BEGINNING TOTAL FUND BALANCE	270,206.00	270,206.17	0.17
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	49,523,579.00	50,750,520.40	1,226,941.40

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Budgetary Comparison Schedule

COUNTY: 32 Spokane

Transportation Vehicle Fund

For The Year Ended August 31, 2010

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	25,000.00	26,248.86	1,248.86
State	275,000.00	425,636.69	150,636.69
Federal	0.00	11,994.46	11,994.46
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	300,000.00	463,880.01	163,880.01
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	650,000.00	266,904.71	383,095.29
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	650,000.00	266,904.71	383,095.29
REVENUES OVER (UNDER) EXPENDITURES	-350,000.00	196,975.30	546,975.30

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	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	3,150.00	3,150.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	3,150.00	3,150.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-350,000.00	200,125.30	550,125.30
BEGINNING TOTAL FUND BALANCE	380,000.00	391,273.30	11,273.30
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	30,000.00	591,398.60	561,398.60

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Statement Of Fiduciary Net Assets

COUNTY: 32 Spokane

Fiduciary Funds

August 31, 2010

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	1,376.60	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	1,376.60	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:		
Reserved for Other Items	0.00	0.00
Reserved for Self Insured Risk		0.00
Reserved for Trust Principal	0.00	0.00
Unreserved, Designated for Other Items	0.00	0.00
Unreserved, Undesignated Fund Balance	1,376.60	0.00
TOTAL NET ASSETS	1,376.60	0.00

E.S.D. 101

Statement of Changes in Fiduciary Net Assets

COUNTY: 32 Spokane

Fiduciary Funds

For the Year Ended August 31, 2010

ADDITIONS:	Private Purpose Trust	Other Trust
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	23.78	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	23.78	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	23.78	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	395.20	0.00
TOTAL DEDUCTIONS	395.20	0.00
Net Increase (Decrease)	-371.42	0.00
Net Assets--Beginning	1,748.02	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	1,376.60	0.00

E.S.D. 101

Schedule of Long-Term Debt

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

Description	Beginning Outstanding Debt September 1, 2009	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2010
Total Voted Bonds	11,645,000.00	51,000,000.00	1,895,000.00	60,750,000.00
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)	0.00	0.00	0.00	0.00
Other Long-Term Debt:				
Capital Leases	48,167.96	0.00	22,295.12	25,872.84
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	275,198.17	546,938.11	25,256.95	796,879.33
Other Long-Term Debt	0.00	0.00	0.00	0.00
Total Other Long-Term Debt	323,366.13	546,938.11	47,552.07	822,752.17
TOTAL LONG-TERM DEBT	11,968,366.13	51,546,938.11	1,942,552.07	61,572,752.17

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	6,201,536.29	2,179,289.43	3,512,424.21	17,154.50
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	491.94	1,462.63	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	6,202,028.23	2,180,752.06	3,512,424.21	17,154.50
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	237,642.53			
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	26,955.08		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	0.00			
2289 Other Community Services	20,618.50			
2298 Food Services	431,019.72			
2300 Investment Earnings	26,888.69	36,334.84	243,160.61	9,094.36
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	131,730.82		0.00	0.00
2600 Fines and Damages	3,915.05		0.00	0.00
2700 Rentals and Leases	23,872.80	0.00	8,785.00	0.00
2800 Insurance Recoveries	84,121.02		0.00	0.00
2900 Local Support Nontax, Unassigned	70,298.77	0.00	20,474.29	0.00
2910 E-rate	78,896.18		0.00	
2000 Total Local Support Nontax	1,135,959.16	36,334.84	272,419.90	9,094.36

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	18,829,067.38			
3121 Special Education - General Apportionment	739,535.86			
3300 Local Effort Assistance	499,576.46			
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	20,068,179.70	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		15,014.00	
4121 Special Education	2,787,032.94			
4126 State Institutions, Special Education	0.00			
4130 State Matching, Paid Direct to Districts			22,476.47	
4134 Middle School Career and Technical Education	483.32			
4155 Learning Assistance	460,194.04			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	279,292.46			
4163 Promoting Academic Success	0.00			
4165 Transitional Bilingual	66,351.92			
4166 Student Achievement	95,493.40		0.00	
4174 Highly Capable	34,628.19			
4175 Professional Development	0.00			
4188 Day Care	0.00			
4198 School Food Service	24,966.18			
4199 Transportation - Operations	1,651,584.75			
4230 State Matching, Paid Direct to Contractors			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 Matching - Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	4,950.00			
4365 Transitional Bilingual - Other State Agencies	0.00			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
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				425,636.69
4000 Total State, Special Purpose	5,404,977.20		37,490.47	425,636.69
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	21,366.90	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	7,213.33	4,408.14	0.00	11,994.46
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00		
5000 Total Federal, General Purpose	28,580.23	4,408.14	0.00	11,994.46
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	178,328.81			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	1,222,028.00			
6114 Federal Stimulus-IDEA	432,805.08			
6118 Federal Stimulus-Competitive Grants	448.74			
6119 Federal Stimulus-Other	39,082.61			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	746,350.56			
6138 Secondary Vocational Education	27,247.00			
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	707,693.00			
6152 Other Title, ESEA Fed	331,545.84			
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	11,910.85			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	830,083.05			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	5,962.04		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			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	
6310 Medicaid Administrative Match	182,817.90			
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	74,077.05			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	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	71,596.61			
6000 Total Federal, Special Purpose	4,861,977.14		0.00	

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7163 Promoting Academic Success	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	38,199.70			
7000 Total Revenues From Other School Districts	38,199.70		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	10,526.36		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	10,526.36		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	3,644,557.75	51,293,487.00	0.00
9200 Sale of Real Property		0.00	111,813.87	
9300 Sale of Equipment	0.00		0.00	3,150.00
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	146,808.09	0.00	0.00	0.00
9000 Total Other Financing Sources	146,808.09	3,644,557.75	51,405,300.87	3,150.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	37,897,235.81	5,866,052.79	55,227,635.45	467,030.01

E.S.D. 101

Program/Activity/Object Report

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	19,295,727.62	11 Bd of Dir	65,077.37	0 Debit Transfer	209,344.63
11 Stim, Title I	171,617.58	12 Supt Off	260,524.72	1 Credit Transfer	-209,344.63
12 Stim, Schl Imprv	.00	13 Busns Off	473,276.89	2 Cert. Salaries	17,909,358.18
13 Stim, SFSF	1,036,796.93	14 HR	278,707.21	3 Class. Salaries	5,809,371.91
14 Stim, IDEA	414,824.63	15 Pblc Rltn	.00	4 Employee Benefits	7,531,822.06
18 Stim, Compt Grants	688.65	21 Supv Inst	703,245.66	5 Supplies / Materials	2,532,809.75
19 Stim, Other	40,924.62	22 Lrn Resrc	576,909.51	7 Purchased Services	2,852,445.26
21 Sp Ed, Sup, St	3,994,705.96	23 Princ Off	1,963,591.19	8 Travel	121,818.64
24 Sp Ed, Sup, Fed	732,424.06	24 Guid/Coun	982,825.74	9 Capital Outlay	286,336.96
26 Sp Ed, Inst, St	.00	25 Pupil M/S	274,305.19	TOTAL ALL OBJECTS	37,043,962.76
29 Sp Ed, Oth, Fed	7,030.00	26 Health	1,607,063.60		
31 Voc, Basic, St	988,229.66	27 Teaching	21,588,450.11		
34 MidSchCar/Tec	.00	28 Extracur	941,089.69		
38 Voc, Fed	26,911.18	29 Pmt to SD	361,020.80		
39 Voc, Other	.00	41 Supervisn	70,673.87		
45 Skil Cnt, Bas, St	.00	42 Food	665,832.99		
46 Skill Cntr, Fed	.00	44 Operation	529,154.18		
51 ESEA Disadvanted, Fed	685,325.42	49 Transfers	-2,736.00		
52 Other Title, ESEA, Fed	334,220.14	51 Supervisn	224,042.30		
53 ESEA Migrant, Federal	.00	52 Operation	1,192,398.33		
54 Read First, Fed	.00	53 Maintnce	335,445.43		
55 LAP	461,763.50	56 Insurance	55,990.93		
56 St In, Ctr/Hm, D	.00	59 Transfers	-197,788.37		
57 St In, N/D, Fed	.00	61 Supv Bldg	211,909.89		
58 Sp/Plt Pgm, St	271,139.97	62 Grnd Mnt	258,938.48		
61 Head Start, Fed	.00	63 Oper Bldg	1,052,341.51		
62 MS, Pro Dv, Fed	.00	64 Maintnce	740,690.65		
63 PAS	.00	65 Utilities	806,976.03		
64 LEP, Fed	12,004.55	67 Bldg Secu	.00		
65 Tran Biling, St	58,250.55	68 Insurance	221,370.80		
66 Stu Achvmnt, St	95,493.40	72 Info Sys	642,504.84		
67 Ind Ed, Fd, JOM	.00	73 Printing	101,679.11		
68 Ind Ed, Fd, ED	.00	74 Warehouse	.00		
69 Comp, Othr	.00	75 Mtr Pool	51,214.11		

E.S.D. 101

Program/Activity/Object Report

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	91,540.63
75 Prof Dev, State	18,139.59
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	247,360.35
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	20,618.50
97 Distwide Suppt	5,165,211.61
98 Schl Food Serv	1,262,925.04
99 Pupil Transp	1,610,088.62
TOTAL ALL PROGRAMS	37,043,962.76

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	7,236.00
TOTAL ALL ACTIVITIES	37,043,962.76

REPORT F196

Cheney School District No. 360

RUN: 12/8/2010 8:16:40 AM

E.S.D. 101

F-196 Annual Financial Statements

COUNTY: 32 Spokane

Fiscal Year 2009-2010

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

E.S.D. 101

PROGRAM 01 - Basic Education

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	203,900.25	0.00		111,221.22	44,937.02	44,497.56	150.91	2,361.00	732.54	0.00
22 Lrn Resrc	563,327.62	0.00		345,918.39	57,611.25	126,455.19	29,800.19	3,542.60	0.00	0.00
23 Princ Off	1,963,591.19	0.00		1,215,107.30	299,267.11	422,367.90	8,788.09	15,991.40	2,069.39	0.00
24 Guid/Coun	882,890.12	151.80		631,701.96	42,003.63	207,493.92	1,180.63	283.00	75.18	0.00
25 Pupil M/S	192,312.83	0.00		0.00	79,353.73	50,176.63	0.00	62,782.47	0.00	0.00
26 Health	339,072.37	223.80		89,506.37	127,802.42	97,435.70	4,959.94	17,134.69	2,009.45	0.00
27 Teaching	13,848,522.75	4,380.38		9,180,438.79	378,236.09	2,955,565.08	796,797.33	379,466.14	11,412.18	142,226.76
28 Extracur	941,089.69	158,423.16		405,959.71	193,941.45	84,946.83	3,715.23	51,183.60	42,919.71	0.00
29 Pmt to SD	361,020.80							361,020.80		
01 TOTAL	19,295,727.62	163,179.14		11,979,853.74	1,223,152.70	3,988,938.81	845,392.32	893,765.70	59,218.45	142,226.76

E.S.D. 101

PROGRAM 11 - Federal Stimulus - Title I

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	171,617.58	0.00		83,627.73	44,494.37	42,575.92	919.56	0.00	0.00	0.00
11 TOTAL	171,617.58	0.00		83,627.73	44,494.37	42,575.92	919.56	0.00	0.00	0.00

E.S.D. 101

PROGRAM 13 - Federal Stimulus - State Fiscal Stabilization Fund

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	1,627.29	0.00		1,426.08	0.00	201.21	0.00	0.00	0.00	0.00
22 Lrn Resrc	8,765.71	0.00		8,563.27	0.00	202.44	0.00	0.00	0.00	0.00
24 Guid/Coun	14,778.26	0.00		14,192.56	0.00	585.70	0.00	0.00	0.00	0.00
26 Health	13,227.16	0.00		11,810.18	0.00	1,416.98	0.00	0.00	0.00	0.00
27 Teaching	998,398.51	0.00		826,038.17	1,434.28	143,192.42	25,450.61	1,800.00	483.03	0.00
13 TOTAL	1,036,796.93	0.00		862,030.26	1,434.28	145,598.75	25,450.61	1,800.00	483.03	0.00

E.S.D. 101

PROGRAM 14 - Federal Stimulus - IDEA

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	86,946.28	0.00		67,553.11	0.00	19,043.17	0.00	350.00	0.00	0.00
27 Teaching	327,878.35	132.40		181,616.95	37,976.27	74,561.54	18,756.29	14,834.90	0.00	0.00
14 TOTAL	414,824.63	132.40		249,170.06	37,976.27	93,604.71	18,756.29	15,184.90	0.00	0.00

E.S.D. 101

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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
25 Pupil M/S	429.25	429.25		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	259.40	0.00		0.00	151.58	61.82	0.00	46.00	0.00	0.00
18 TOTAL	688.65	429.25		0.00	151.58	61.82	0.00	46.00	0.00	0.00

E.S.D. 101

PROGRAM 19 - Federal Stimulus - Other

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	40,924.62	0.00		4,873.63	26.24	519.31	25,817.48	9,271.56	416.40	0.00
19 TOTAL	40,924.62	0.00		4,873.63	26.24	519.31	25,817.48	9,271.56	416.40	0.00

E.S.D. 101

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	390,673.01	0.00		241,158.63	50,406.93	84,072.21	5,685.42	7,821.34	1,528.48	0.00
25 Pupil M/S	81,563.11	0.00		0.00	59,845.67	21,717.44	0.00	0.00	0.00	0.00
26 Health	1,130,219.11	0.00		828,450.59	1,121.76	247,765.84	6,313.51	43,242.25	3,325.16	0.00
27 Teaching	2,392,250.73	2,037.70		1,085,319.58	568,134.89	641,006.67	17,013.81	76,418.14	2,319.94	0.00
21 TOTAL	3,994,705.96	2,037.70		2,154,928.80	679,509.25	994,562.16	29,012.74	127,481.73	7,173.58	0.00

E.S.D. 101

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	8,305.13	0.00		0.00	0.00	0.00	972.38	7,332.75	0.00	0.00
26 Health	30,568.68	0.00		580.08	0.00	248.41	6,847.86	22,718.75	173.58	0.00
27 Teaching	693,550.25	0.00		360,323.18	113,060.65	184,282.88	9,914.85	25,968.69	0.00	0.00
24 TOTAL	732,424.06	0.00		360,903.26	113,060.65	184,531.29	17,735.09	56,020.19	173.58	0.00

E.S.D. 101

PROGRAM 29 - Special Education, Other, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	7,030.00	0.00		0.00	0.00	0.00	7,030.00	0.00	0.00	0.00
29 TOTAL	7,030.00	0.00		0.00	0.00	0.00	7,030.00	0.00	0.00	0.00

E.S.D. 101

PROGRAM 31 - Vocational, Basic, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	41,393.48	0.00		11,332.50	0.00	1,985.45	25,997.43	1,713.60	364.50	0.00
24 Guid/Coun	85,157.36	0.00		58,518.06	5,831.25	20,808.05	0.00	0.00	0.00	0.00
27 Teaching	861,678.82	2,366.98		537,227.66	41,440.34	169,656.89	37,958.96	12,122.78	28,304.30	32,600.91
31 TOTAL	988,229.66	2,366.98		607,078.22	47,271.59	192,450.39	63,956.39	13,836.38	28,668.80	32,600.91

E.S.D. 101

PROGRAM 38 - Vocational, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	26,911.18	0.00		0.00	0.00	0.00	26,911.18	0.00	0.00	0.00
38 TOTAL	26,911.18	0.00		0.00	0.00	0.00	26,911.18	0.00	0.00	0.00

E.S.D. 101

PROGRAM 51 - ESEA Disadvantaged, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	14,063.86	0.00		0.00	9,562.80	3,717.29	130.00	653.77	0.00	0.00
27 Teaching	671,261.56	1,105.70		352,223.44	100,818.77	159,594.53	8,284.27	49,110.80	124.05	0.00
51 TOTAL	685,325.42	1,105.70		352,223.44	110,381.57	163,311.82	8,414.27	49,764.57	124.05	0.00

E.S.D. 101

PROGRAM 52 - Other Title Grants under ESEA, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	15,796.84	0.00		13,900.00	0.00	1,896.84	0.00	0.00	0.00	0.00
27 Teaching	318,423.30	17,297.58		186,668.55	6,329.72	64,958.90	24,455.09	13,343.25	5,370.21	0.00
52 TOTAL	334,220.14	17,297.58		200,568.55	6,329.72	66,855.74	24,455.09	13,343.25	5,370.21	0.00

E.S.D. 101

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	17,608.12	0.00		3,807.04	10,519.15	2,933.93	0.00	348.00	0.00	0.00
27 Teaching	444,155.38	1,105.70		258,017.83	64,768.88	113,206.57	2,695.67	4,360.73	0.00	0.00
55 TOTAL	461,763.50	1,105.70		261,824.87	75,288.03	116,140.50	2,695.67	4,708.73	0.00	0.00

E.S.D. 101

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	9,877.68	0.00		8,670.00	0.00	1,207.68	0.00	0.00	0.00	0.00
22 Lrn Resrc	4,816.18	0.00		0.00	335.92	171.39	4,308.87	0.00	0.00	0.00
27 Teaching	256,446.11	0.00		198,605.37	368.22	25,199.20	31,345.47	275.00	652.85	0.00
58 TOTAL	271,139.97	0.00		207,275.37	704.14	26,578.27	35,654.34	275.00	652.85	0.00

E.S.D. 101

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	12,004.55	0.00		2,722.50	67.83	327.25	6,369.81	1,885.00	632.16	0.00
64 TOTAL	12,004.55	0.00		2,722.50	67.83	327.25	6,369.81	1,885.00	632.16	0.00

E.S.D. 101

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	58,250.55	0.00		0.00	38,127.81	17,062.09	627.11	1,945.42	488.12	0.00
65 TOTAL	58,250.55	0.00		0.00	38,127.81	17,062.09	627.11	1,945.42	488.12	0.00

E.S.D. 101

PROGRAM 66 - Student Achievement, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	95,493.40	0.00		67,484.18	0.00	19,529.10	8,480.12	0.00	0.00	0.00
66 TOTAL	95,493.40	0.00		67,484.18	0.00	19,529.10	8,480.12	0.00	0.00	0.00

E.S.D. 101

PROGRAM 74 - Highly Capable

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	91,540.63	581.10		73,689.38	203.44	16,436.71	0.00	630.00	0.00	0.00
74 TOTAL	91,540.63	581.10		73,689.38	203.44	16,436.71	0.00	630.00	0.00	0.00

E.S.D. 101

PROGRAM 75 - Professional Development, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	18,139.59	0.00		9,479.95	64.60	954.29	1,956.65	4,142.20	1,541.90	0.00
75 TOTAL	18,139.59	0.00		9,479.95	64.60	954.29	1,956.65	4,142.20	1,541.90	0.00

E.S.D. 101

PROGRAM 79 - Instructional Programs, Other

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	247,360.35	0.00		151,611.84	31,748.60	60,582.96	1,416.95	2,000.00	0.00	0.00
79 TOTAL	247,360.35	0.00		151,611.84	31,748.60	60,582.96	1,416.95	2,000.00	0.00	0.00

E.S.D. 101

PROGRAM 89 - Other Community Services

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	13,382.50	13,382.50		0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	7,236.00	7,236.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	20,618.50	20,618.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 101

PROGRAM 97 - Districtwide Support

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	65,077.37	490.58			0.00	0.00	1,703.75	59,894.46	2,988.58	0.00
12 Supt Off	260,524.72	0.00		146,797.62	43,531.28	39,179.28	11,513.81	18,617.26	885.47	0.00
13 Busns Off	473,276.89	0.00		0.00	337,429.09	104,804.47	16,435.77	8,412.44	6,195.12	0.00
14 HR	278,707.21	0.00		133,167.28	70,161.40	47,528.16	5,165.92	21,955.62	728.83	0.00
61 Supv Bldg	211,909.89	0.00		0.00	157,332.31	51,848.29	658.89	1,198.05	872.35	0.00
62 Grnd Mnt	258,938.48	0.00			159,069.81	58,109.64	40,250.05	1,508.98	0.00	0.00
63 Oper Bldg	1,052,341.51	0.00			645,814.41	319,014.74	86,441.66	1,070.70	0.00	0.00
64 Maintnce	740,690.65	0.00	-4,500.00		316,573.20	112,190.04	105,243.03	163,955.02	388.35	46,841.01
65 Utilities	806,976.03	0.00	0.00		0.00	0.00	51.42	806,924.61	0.00	0.00
68 Insurance	221,370.80	0.00					0.00	221,370.80		0.00
72 Info Sys	642,504.84	0.00	0.00	47.50	218,559.87	66,562.42	62,625.60	263,096.95	1,816.70	29,795.80
73 Printing	101,679.11	0.00	0.00	0.00	47,049.04	18,356.26	32,534.76	3,739.05	0.00	0.00
75 Mtr Pool	51,214.11	0.00	-4,320.26	0.00	3,239.06	587.36	47,591.58	326.10	0.00	3,790.27
97 TOTAL	5,165,211.61	490.58	-8,820.26	280,012.40	1,998,759.47	818,180.66	410,216.24	1,572,070.04	13,875.40	80,427.08

E.S.D. 101

PROGRAM 98 - School Food Services

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	70,673.87	0.00		0.00	51,484.32	16,409.38	2,044.60	0.00	735.57	0.00
42 Food	665,832.99	0.00					662,379.70	3,453.29		
44 Operation	529,154.18	0.00			332,154.66	180,131.74	8,081.30	1,895.00	747.37	6,144.11
49 Transfers	-2,736.00		-2,736.00							
98 TOTAL	1,262,925.04	0.00	-2,736.00	0.00	383,638.98	196,541.12	672,505.60	5,348.29	1,482.94	6,144.11

E.S.D. 101

PROGRAM 99 - Pupil Transportation

COUNTY: 32 Spokane

For the Year Ended August 31, 2010

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	224,042.30	0.00		0.00	161,530.56	54,128.59	1,465.11	5,400.87	1,517.17	0.00
52 Operation	1,192,398.33	0.00			689,635.37	270,027.70	216,637.65	16,097.61	0.00	0.00
53 Maintnce	335,445.43	0.00			165,814.86	62,322.10	80,933.48	1,436.89	0.00	24,938.10
56 Insurance	55,990.93							55,990.93		
59 Transfers	-197,788.37		-197,788.37							
99 TOTAL	1,610,088.62	0.00	-197,788.37	0.00	1,016,980.79	386,478.39	299,036.24	78,926.30	1,517.17	24,938.10

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. | 78,896.18 |
| B. | Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2009-2010 school year as defined by the WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2009-2010 will be the lesser of 1.00 days, the days calculated and shown on Report 1191E (line E.1), or the number of days entered here. | 1.00 |
| C. | 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 |
| D. | 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 |
| E. | 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.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, 2010

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.

641.00

2. Teacher Assistance Program (total expenditures)

All districts that received a teacher assistance program allocation in revenue account 415802 are required to report total expenditures for stipends, training, travel to training, substitute reimbursement for observation and benefits. These expenditures incurred during the period of July 1, 2009 through August 31, 2010

700.00

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

0.162

a) Total All Programs (SYSTEM CALCULATED)

37,043,962.76

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

5,165,211.61

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

31,878,751.15

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, 2010

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.

5,604.14

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.

133,628.02

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, 2010

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, 2010

INDIRECT EXPENDITURES

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

12,247.41

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.

17,930.86

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.

155,939.99

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, 2010

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 2009-2010

COUNTY: 32 Spokane

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2011-12

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	31,878,751.15	205,909.88		665,832.99			31,007,008.28
PROGRAM 97 ACTIVITIES							
11 Board of Directors	65,077.37	0.00		5,604.14	29,294.96	30,178.27	
12 Superintendent's Office	260,524.72	0.00		0.00	260,524.72	0.00	
13 Business Office	473,276.89	0.00		0.00		473,276.89	
14 Human Resources	278,707.21	0.00		0.00		278,707.21	
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	211,909.89	0.00		0.00	211,909.89	0.00	
62 Grounds Maintenance	258,938.48	0.00		0.00	258,938.48	0.00	
63 Operation of Buildings	1,052,341.51	0.00		0.00	1,052,341.51	0.00	
64 Maintenance	740,690.65	46,841.01		133,628.02	560,221.62	0.00	
65 Utilities	806,976.03	0.00		0.00	806,976.03	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	221,370.80	0.00		0.00	221,370.80	0.00	
72 Information Systems	642,504.84	29,795.80		0.00	456,769.05	155,939.99	
73 Printing	101,679.11	0.00		0.00		101,679.11	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	51,214.11	3,790.27		0.00		47,423.84	
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	5,165,211.61	80,427.08	0.00	139,232.16	3,858,347.06	1,087,205.31	

E.S.D. 101

Fiscal Year 2009-2010

COUNTY: 32 Spokane

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2011-12

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	37,043,962.76	286,336.96	0.00	805,065.15		1,087,205.31	31,007,008.28
Unallowable Costs					-3,858,347.06		3,858,347.06
TOTALS	37,043,962.76	286,336.96	0.00	805,065.15		1,087,205.31	34,865,355.34

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

FY 07-08

1. FY 07-08 INDIRECT EXPENDITURES	997,165.06
2. FY 07-08 DIRECT EXPENDITURES	31,882,284.00
3. FY 07-08 OVER/UNDER RECOVERY (CALCULATED)	451,549.92
4. FY 07-08 TOTAL POOL (LINE 1 + LINE 3)	1,448,714.98
5. CALCULATED FY 07-08 RESTRICTED INDIRECT RATE TO BE USED IN FY 09-10	0.045

FY 09-10

6. FY 09-10 INDIRECT EXPENDITURES FROM COLUMN 6	1,087,205.31
7. FY 07-08 OVER/UNDER RECOVERY (LINE 3)	451,549.92
8. FY 09-10 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,538,755.23
9. FY 09-10 DIRECT EXPENDITURES FROM COLUMN 7	34,865,355.34
10. FY 09-10 RESTRICTED INDIRECT RATE (LINE 5)	0.045
11. FY 09-10 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,582,887.13
12. FY 09-10 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-44,131.90
13. FY 09-10 TOTAL POOL (LINE 6 + LINE 12)	1,043,073.41
14. CALCULATED FY 09-10 RESTRICTED INDIRECT RATE TO BE USED IN FY 11-12 (LINE 13 / LINE 9)	0.030

E.S.D. 101

Fiscal Year 2009-2010

COUNTY: 32 Spokane

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2011-2012

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	31,878,751.15	205,909.88		665,832.99			31,007,008.28
PROGRAM 97 ACTIVITIES							
11 Board of Directors	65,077.37	0.00		5,604.14	29,294.96	30,178.27	
12 Superintendents Office	260,524.72	0.00		0.00		260,524.72	
13 Business Office	473,276.89	0.00		0.00		473,276.89	
14 Human Resources	278,707.21	0.00		0.00		278,707.21	
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	211,909.89	0.00		0.00		211,909.89	
62 Grounds Maintenance	258,938.48	0.00		0.00		258,938.48	
63 Operation of Buildings	1,052,341.51	0.00		0.00		1,052,341.51	
64 Maintenance	740,690.65	46,841.01		133,628.02		560,221.62	
65 Utilities	806,976.03	0.00		0.00		806,976.03	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	221,370.80	0.00		0.00		221,370.80	
72 Information Systems	642,504.84	29,795.80		0.00		612,709.04	
73 Printing	101,679.11	0.00		0.00		101,679.11	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	51,214.11	3,790.27		0.00		47,423.84	
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	5,165,211.61	80,427.08	0.00	139,232.16	29,294.96	4,916,257.41	

E.S.D. 101

Fiscal Year 2009-2010

COUNTY: 32 Spokane

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2011-2012

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	37,043,962.76	286,336.96	0.00	805,065.15		4,916,257.41	31,007,008.28
Unallowable Costs					-29,294.96		29,294.96
Totals	37,043,962.76	286,336.96	0.00	805,065.15		4,916,257.41	31,036,303.24

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

FY 07-08

1. FY 07-08 INDIRECT EXPENDITURES	4,701,544.14
2. FY 07-08 DIRECT EXPENDITURES	28,177,904.92
3. FY 07-08 OVER (UNDER) RECOVERY	350,428.01
4. FY 07-08 TOTAL POOL (LINE 1 + LINE 3)	5,051,972.15
5. CALCULATED FY 07-08 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 09-10	0.179

FY 09-10

6. FY 09-10 INDIRECT EXPENDITURES FROM COLUMN 6	4,916,257.41
7. FY 07-08 OVER (UNDER) RECOVERY (LINE 3)	350,428.01
8. FY 09-10 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	5,266,685.42
9. FY 09-10 DIRECT EXPENDITURES FROM COLUMN 7	31,036,303.24
10. FY 09-10 UNRESTRICTED INDIRECT RATE (LINE 5)	0.179
11. FY 09-10 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,564,809.17
12. FY 09-10 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-298,123.75
13. FY 09-10 TOTAL POOL (LINE 6 + LINE 12)	4,618,133.66
14. CALCULATED FY 09-10 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 11-12 (LINE 13 / LINE 9)	0.149

E.S.D. 101

General Fund

COUNTY: 32 Spokane

Resource to Program Expenditure Report

For the Year Ended August 31, 2010

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	19,295,727.62	14,523,271.87	246,292.05	4,526,163.70
31 Vocational-Basic, State	988,229.66	988,229.66	0.00	0.00
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	5,165,211.61	3,860,616.57	97,000.00	1,207,595.04
TOTAL BASIC EDUCATIONAL PROGRAMS	25,449,168.89	19,372,118.10	343,292.05	5,733,758.74
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	171,617.58	0.00	171,617.58	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	1,036,796.93	0.00	1,036,796.93	0.00
14 Federal Stimulus - IDEA	414,824.63	0.00	414,824.63	0.00
18 Federal Stimulus - Competitive Grants	688.65	0.00	688.65	0.00
19 Federal Stimulus - Other	40,924.62	0.00	40,924.62	0.00
21 Special Education-Supplemental, State	3,994,705.96	3,526,568.80	182,817.90	285,319.26
24 Special Education-Supplemental, Federal	732,424.06	0.00	732,424.06	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	7,030.00	0.00	7,030.00	0.00
34 Middle School Career and Technical Ed, State	0.00	0.00	0.00	0.00
38 Vocational, Federal	26,911.18	0.00	26,911.18	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	685,325.42	0.00	685,325.42	0.00
52 Other Title Grants Under ESEA, Federal	334,220.14	0.00	334,220.14	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	461,763.50	461,763.50	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	271,139.97	271,139.97	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
63 Promoting Academic Success	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	12,004.55	0.00	12,004.55	0.00

E.S.D. 101

General Fund

COUNTY: 32 Spokane

Resource to Program Expenditure Report

For the Year Ended August 31, 2010

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
65 Transitional Bilingual, State	58,250.55	58,250.55	0.00	0.00
66 Student Achievement, State	95,493.40	95,493.40	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	91,540.63	34,628.19	0.00	56,912.44
75 Professional Development, State	18,139.59	18,139.59	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	247,360.35	0.00	0.00	247,360.35
TOTAL OTHER INSTRUCTIONAL PROGRAMS	8,701,161.71	4,465,984.00	3,645,585.66	589,592.05
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	20,618.50	0.00	0.00	20,618.50
98 School Food Services	1,262,925.04	24,966.18	901,679.66	336,279.20
99 Pupil Transportation	1,610,088.62	1,610,088.62	0.00	0.00
TOTAL OTHER PROGRAMS	2,893,632.16	1,635,054.80	901,679.66	356,897.70
TOTALS	37,043,962.76	25,473,156.90	4,890,557.37	6,680,248.49

E.S.D. 101

Preliminary Special Education Maintenance of Effort

COUNTY: 32 Spokane

Fiscal Year 2009-2010

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 08 - 09	FY 09 - 10
	Actual (A)	Actual (B)
Preliminary FY 2009-2010 to FY 2008-2009 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.	3,976,337.17	3,994,705.96
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	135,784.30	74,077.05
4. Equals aggregate special education expenditures for resident special education students.	3,840,552.87	3,920,628.91
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.)		80,076.04
Preliminary FY 2009-2010 to FY 2008-2009 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	598.26	626.62
7. Expenditures per pupil (line 4/line 6).	6,419.53	6,256.78
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.)		-162.75
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2009-2010 to FY 2008-2009 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.	377,100.19	285,319.26
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.)		-91,780.93
11. Expenditures per pupil (line 9/line 6).	630.32	455.33
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.)		-174.99

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 1753R 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.

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 2009 - 10	FY 2008 - 09		FY 2009 - 10	FY 2008 - 09
Total Expenditures	+ (plus)	37,043,962.76	37,221,702.14	Total Program 98	+ 1,262,925.04	1,304,254.33
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 431,019.72	429,116.86
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 24,966.18	44,329.08
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	20,618.50	17,633.23	Revenue 6198 (Fed)	- 830,083.05	742,004.84
School Food Services	- (minus)	1,262,925.04	1,304,254.33	Revenue 6298 (Fed)	- 0.00	0.00
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)	- 71,596.61	81,227.95
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)	286,336.96	187,128.36	TOTAL FOOD SERVICES DEFICIT	-94,740.52	7,575.60
Federal, General Purpose Revenue	- (minus)	28,580.23	36,853.48			
Federal, Special Purpose Revenue	- (minus)	4,861,977.14	4,338,663.77	Note:		
Food Service Deficit	+ (plus)	0.00	7,575.60	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	830,083.05	742,004.84	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	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)	71,596.61	81,227.95	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, 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			
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00			
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00			

Description	Operation	FY 2009 - 10	FY 2008 - 09
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)	6,144.11	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	31,491,348.66	32,167,977.36
	FY 09-10/FY 08-09		0.98

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 2009-2010

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 2009 - 10	FY 2008 - 09
Program 31, Vocational--Basic State	+ (plus)	988,229.66	802,425.05
Program 38, Vocational--Federal	+ (plus)	26,911.18	26,300.00
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)	27,247.00	26,800.00
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	987,893.84	801,925.05
	FY 09-10 / FY 08-09		1.23

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 2008-2009

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.	25,555.29	
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	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

E.S.D. 101

Cheney School District No.360

COUNTY: 32 Spokane

Financial Edit Report Fiscal Year 2008-2009

Continued

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	51,293,487.00	51,089,487.00

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits